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# DOR Update

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Municipal Treasurers  
Elkhart Lake  
April 27, 2017



# Presenters

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Valeah Foy

Director, Local Government Services

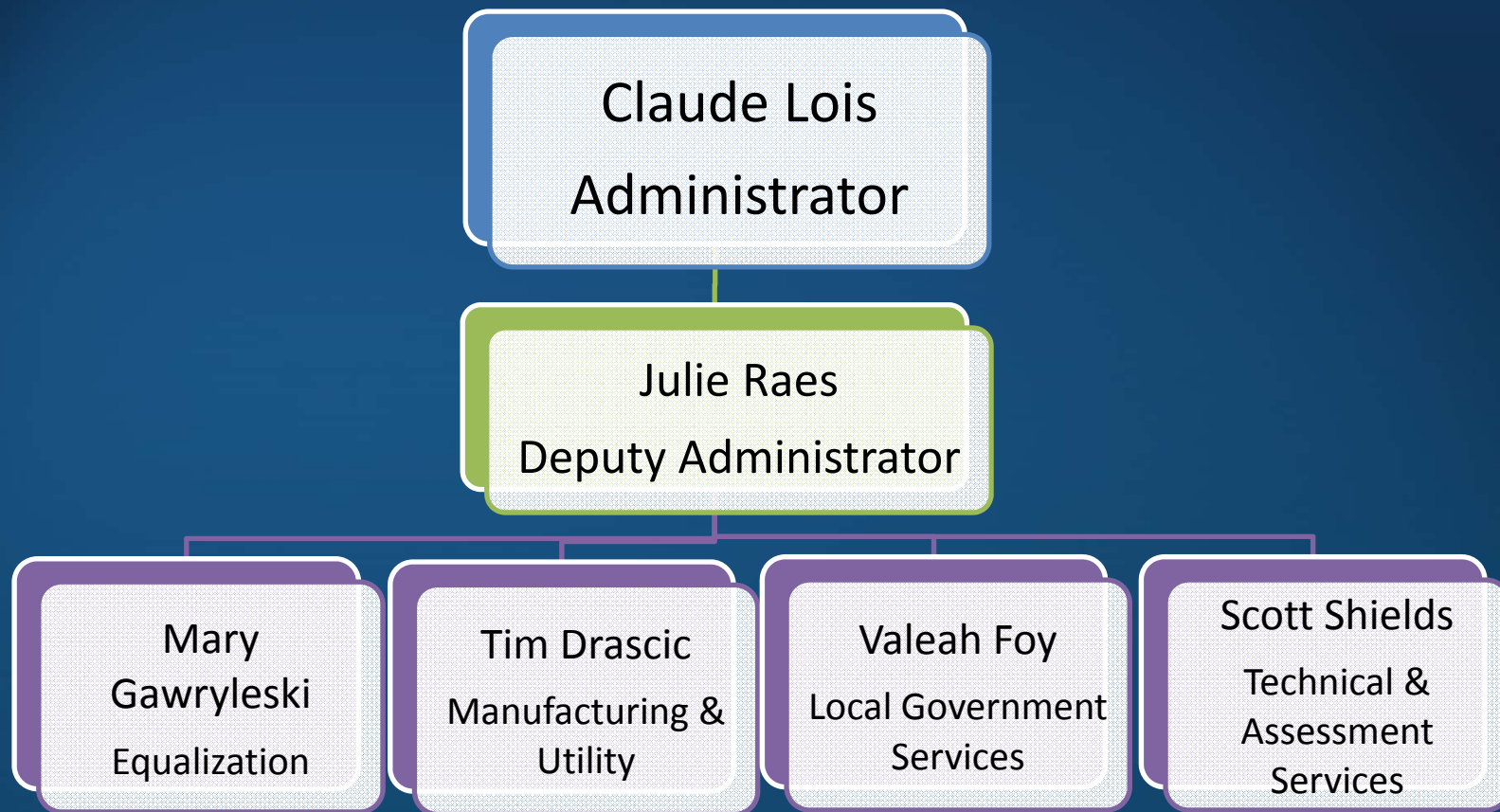
The logo of the Wisconsin Department of Revenue is located in the top right corner of the slide. It features a circular emblem with a central figure holding a scale and a sword, surrounded by the text "WISCONSIN DEPARTMENT OF REVENUE".

# Topics of Discussion

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- Division Updates
- Resources

# Division of State & Local Finance



# General Calendar Items

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- February and March: Claude presenting property assessment and contracts at each Towns' Association District meeting
- 3/6: posting final 2016 Tax Incremental District (TID) creations, distressed designations and territory amendments
- 3/16: SLF Roundtable, meeting with assessors from WAAO
- 5/15: annual TID fee due
- 6/5: posting active and terminated TIDs
- 6/12: due date for Statement of Assessment, Exempt Computer Report, Municipal Assessment Report, Tax Incremental District Assessment Report



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# Manufacturing and Utility

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# Manufacturing & Utility

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- Contact sheet and map – handouts
- District Offices in Eau Claire, Green Bay, Madison and Milwaukee
- Property valuation: manufacturing, telecommunications, pipelines, airlines and railroads
- Gross Receipts: power companies
- About 11,300 parcels of real property
- About 9,600 personal property accounts

# Manufacturing & Utility, *cont.*

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- Manufacturing Landing Page on DOR website  
[revenue.wi.gov/Pages/Manufacturing/home.aspx](http://revenue.wi.gov/Pages/Manufacturing/home.aspx)
- MFG Assessment Rolls - Adobe PDF (by county)
  - Notification (Feb), Full Value (May/June) and Equated (Oct/Nov) rolls
  - Separate links to real estate and personal property on landing page
  - Only distributed through website
- MFG Comma Separated Values (CSV) & web view – HTML  
[ww2.revenue.wi.gov/RETRWebRolls/application](http://ww2.revenue.wi.gov/RETRWebRolls/application)
- Telecommunications and Other Utilities  
[revenue.wi.gov/Pages/Utilities/Home.aspx](http://revenue.wi.gov/Pages/Utilities/Home.aspx)





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# Equalization

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# Equalization

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- Contact sheet and map – handouts
- Equalized values
- Assessment compliance
- Assessment appeals (70.85)
- Tax incremental district values
- Chargeback & Omit requests
- Annual Assessor meetings & other training



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# Technical and Assessment Services

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# Technical & Assessment Services

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- Contact sheet – handout
- New staff – Tim, Dennis and Matt
- Email
  - Technology & Applications [OTAS@wisconsin.gov](mailto:OTAS@wisconsin.gov)
  - Tax Incremental Finance [tif@wisconsin.gov](mailto:tif@wisconsin.gov)
  - Assessor Cert & Assessment Standards  
[bapdor@wisconsin.gov](mailto:bapdor@wisconsin.gov)



# Tax Incremental District Annual Report

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- Available on DOR website starting February 13, 2017
- Due by July 1, each year to:
  - DOR - electronically file
  - Overlying taxing jurisdictions – provide a copy and meet to discuss
- Who should file in 2017?
  - Municipalities with active TIDs created in 2015 or later
- All annual reports will be posted on DOR website

# TID Annual Report, cont.

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## Content

- Beginning Fiscal Balance
- Expenditures: capital, administration, professional services, developer grants, interest, long-term debt
- Revenue: tax increment, investments, special assessments, exempt computer aid, grants, sale of property, developer guarantees
- Ending Fiscal Balance
- Future Project Costs

# TID Annual Report, cont.

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## Extension/Grace Period/Penalty

- Submit an estimate before July 1 for a 30-day Extension
- A 60-day grace period is allowed after due date
- If no report is submitted after grace period, penalty is imposed for not filing at \$100 per day per TID

# TID Annual Report, cont.

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## Reminders and Notifications

- Email notifications - to TIF subscribers when form is available
- Email reminders - start June 1 to municipalities with no report filed
- Additional emails - when reports are not filed by due date





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# LGS Updates

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# Local Government Services (LGS)

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- Contact sheet – see handout
- New supervisor – Jeremy Wedige
- Email
  - [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)
  - [eRETR@wisconsin.gov](mailto:eRETR@wisconsin.gov)



## LGS Update, *cont.*

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### April

- Spring school certifications
- Preliminary audit review – lottery credit

# LGS Update, *cont.*

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## May

- Expenditure restraint worksheet (due May 1)
- Financial report forms
  - Populations over 2,500 – May 1
  - Extended due date – May 15
- Levy limit penalties
- Post final Statement of Taxes (SOT)
- SOA line summary report

# LGS Update, *cont.*

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## June

- Town, village, and city taxes bulletin
- Statement of assessment (due second Monday in June or after BOR)
- State rate memo

## July

- Shared revenue payments
- First dollar credit payments
- School levy tax credit payments

# Room Tax Report

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- New in 2017!
- Form SL-304 - available on DOR website on February 13, 2017
- Must be e-filed with DOR
- Municipalities that imposed room taxes during 2016 must submit Form SL-304 to DOR
- **Due date – May 1, 2017**

## Room Tax Report, *cont.*

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Municipalities are reporting 2016 activities, including:

- Room taxes collected
- Room tax rate imposed
- Amounts forward to tourism entities and tourism commissions
- Detailed expenditures of \$1,000 or more made by the tourism entities and commissions
- Additional 1994 documentation

## Room Tax Report, *cont.*

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- Reminders to file sent before and after due date
- Late filing penalty of \$50 per day
  
- The completed reports are posted on DOR website:  
[ww2.revenue.wi.gov/VaultPublic/publish/rt/report.html](http://ww2.revenue.wi.gov/VaultPublic/publish/rt/report.html)





# LGS Form Changes

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- Utilizing new e-file framework for future forms



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# Resources

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# Email Updates

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- Stay Informed!
- Receive email updates about law changes, filing reminders, updated reports and notifications
- Subscribe at [revenue.wi.gov/Pages/Governments/home.aspx](http://revenue.wi.gov/Pages/Governments/home.aspx) – click "Sign up for email updates"
  - Municipal Treasurer
  - Municipal Clerk

# Resources

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- DOR website: [www.revenue.wi.gov](http://www.revenue.wi.gov)
- Online videos – see DOR Video Center
  - Select "Government"
  - Examples: My tax account, eRETR, assessment topics (frac sand, use-value)
- Annual calendar:  
[revenue.wi.gov/DORReports/tvccal.pdf](http://revenue.wi.gov/DORReports/tvccal.pdf)

## Resources, *cont.*

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- Wisconsin Property Assessment Manual: [revenue.wi.gov/Pages/HTML/govpub.aspx#property](http://revenue.wi.gov/Pages/HTML/govpub.aspx#property)
- Publications: [revenue.wi.gov/Pages/HTML/pubs.aspx](http://revenue.wi.gov/Pages/HTML/pubs.aspx)
- Reports: [revenue.wi.gov/Pages/Report/Home.aspx](http://revenue.wi.gov/Pages/Report/Home.aspx)
- Common questions: [revenue.wi.gov/Pages/FAQS/home-pt.aspx](http://revenue.wi.gov/Pages/FAQS/home-pt.aspx)

# Thank you

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- Questions/comments/suggestions?