


WI Dept of Revenue – Update

WI Dept of Revenue | State and Local Finance Division
Municipal Treasurers Association of WI | April 2024

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Presenter



- ▷ **Sara Regenauer**
Bureau Director
Local Government Services
Sara.Regenauer@wisconsin.gov



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Agenda

- ▷ SLF overview
- ▷ Calendar
- ▷ 2023 Acts 12 and 19
- ▷ Resources
- ▷ Take survey

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SLF Overview

General updates



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Manufacturing & Utility

- ▷ District offices – Eau Claire, Green Bay, Madison, Milwaukee
- ▷ Manufacturing assessment – general property tax (local)
- ▷ Utility tax – state tax (exempt from general property tax)
- ▷ Telephone, pipelines, airlines and railroads – ad valorem assessment
- ▷ Light, heat and power companies – license fee on gross revenues






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Equalization

- ▷ District offices – Eau Claire, Green Bay, Madison, Milwaukee, Wausau
- ▷ Equalized values
- ▷ Assessment compliance
- ▷ Assessment appeals (70.85)
- ▷ Tax incremental district values
- ▷ Chargeback and omitted sharing requests

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Technical and Assessment Services

- ▷ Assessor certification and education
- ▷ Assessment standards
- ▷ Tax incremental finance
- ▷ Technology and application support
- ▷ Forms and application updates
- ▷ Project management



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Local Government Services

- ▷ Financial statements and property tax reports
- ▷ Equalized values for schools, technical colleges and special districts
- ▷ Property tax relief
 - Lottery and gaming credit, first dollar credit, school levy tax credit
- ▷ County and municipal levy limits
- ▷ Real estate transfer fees



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Local Government Services

Shared Revenue

- ▷ County and municipal aid (CMA)
- ▷ Supplemental CMA
- ▷ Expenditure restraint incentive program
- ▷ Utility, exempt computer and personal property aid
- ▷ Video service provider aid



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Administration

- ▷ Legislation and administrative rules
- ▷ Communications
- ▷ Outreach
- ▷ Budget
- ▷ Hiring
- ▷ Process improvement




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State and Local Finance (SLF) Hiring

- ▷ Positions posted on [wisc.jobs](#)
 - Search by "agency" – Dept of Revenue
- ▷ Upcoming
 - Property Assessment Specialists
 - Revenue Auditor – Utility
 - IS Business Analyst




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2024 Calendar

R 12


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2024 Calendar 


April 1 (March 31)
 ▷ DOR deadline – municipalities with population < 2,500 – Municipal Financial Report (sec. 86.303(5))

April 2
 ▷ DOR posts:
 ○ Utility Company Assets Report (UT-144)
 ○ Expenditure Restraint Incentive Program Worksheet (SL-203)

April 9
 ▷ DOR request for updated contact information – local government officials



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2024 Calendar 

April 30
 ▷ DOR posts:
 ○ Statement of Assessment (SOA)
 ○ 2024 Municipal Assessment Report (MAR)

May 1
 ▷ DOR deadline:
 ○ Municipalities with population > 2,500 and counties – Municipal Financial Report (sec. 86.303(5)(d))
 ○ Expenditure Restraint Incentive Program Worksheet (SL-203)
 ○ Room Tax Report (SL-304)



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2024 Calendar 

May 6
 ▷ DOR makes payments and sends payment notices:
 ○ Personal property aid (sec. 79.096(4))
 ○ School levy tax credit (sec. 79.10(7m))

May 15
 ▷ Automatic extension to e-file Municipal Financial Report (sec. 86.303(5)(c) and (d))


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2024 Calendar 


May 30
 ▷ DOR posts – Final Statement of Taxes (SOT) from prior year

June 3 (June 1)
 ▷ DOR deadline – Utility Company Assets Report (UT-144)

June 10
 ▷ DOR deadline:
 ○ Statement of Assessment – second Monday of June or after Board of Review (sec. 70.53)
 ○ Municipal Assessment Report (MAR), including NNC (sec. 73.03(5))


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2024 Calendar 

June 10 (continued)
 ▷ Manufacturing full value rolls
 ○ DOR posts on website
 ○ DOR mails Manufacturing Full Value Assessment Notices to taxpayers and municipal clerks (sec. 70.995(8)(b)(1))
 ○ Clerks review full value rolls for correct taxation and taxing jurisdiction information

June 11
 ▷ DOR posts – Video Service Provider Report (SL-311)


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2024 Calendar 

June 17
 ▷ DOR posts – Town, Village, and City Taxes Bulletin


July 1
 ▷ DOR deadline:
 ○ 2023 Personal Property Value Report (PA-551)
 ○ 2024 Maintenance of Effort Report (SL-305)
 ○ Tax District Exemption Summary Report (PC-226) – even years only (sec. 70.337(2))
 ○ Tax Incremental District Annual Report (PE-300)

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2024 Calendar



July 22


- ▷ July distributions:
 - 100% ERIP
 - 15% county and municipal aid, supplemental county and municipal aid, and utility aid
 - Exempt computer aid, video service provider aid, school levy tax credit, and first dollar credit



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2024 Calendar



July 31

- ▷ Second installment of property taxes paid to treasurer (sec. 74.11)(8))
- ▷ DOR deadline:
 - Municipalities with a population > 25,000 and counties – Combined Annual Financial Report (CAFR) (sec. 86.303(5)(g)).
 - Provide DOR with form and publication changes for 2024
- ▷ DOA releases:
 - Preliminary population estimates
 - Preliminary 2024 equalized, Tax Incremental District and net new construction values for review




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Act 12 and Act 19

2023 Wisconsin Acts



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Slide 19

KLMD0 Sara...I'm not sure if I broke up the paragraph correctly...please double check. Thanks!
Krueger, Lorraine M - DOR, 2024-03-05T19:57:46.098

2023 Wisconsin Acts

- ▷ All acts available – <https://docs.legis.wisconsin.gov/2023/related/acts>
- ▷ Act 12 – signed into law June 20, 2023
- ▷ Act 19 (state biennial budget) – signed into law July 5, 2023



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Shared Revenue

- ▷ Creates a new local government fund
- ▷ Funded by state sales tax revenues
- ▷ Questions? – contact us at lgs@wisconsin.gov




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Shared Revenue

<p>Updated/New</p> <ul style="list-style-type: none"> ▷ County and municipal aid ▷ Expenditure restraint incentive program ▷ Utility aid ▷ Supplemental county and municipal aid ▷ Personal property aid 	<p>Unchanged</p> <ul style="list-style-type: none"> ▷ Exempt computer aid ▷ Personal property aid (<i>locally assessed MTP</i>) ▷ Video service provider aid
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Shared Revenue

County and Municipal Aid (CMA)

- ▷ 2024 – payment equal to 2023 payment
- ▷ 2025 and after – payment equals amount credited to local government fund multiplied by proportion of total aid received in 2024
 - Based on state sales tax revenues
 - Estimated increase = 2.3% for 2025
- ▷ 2024 estimates – revenue.wi.gov/Pages/Report/Shared-Revenue-Estimates.aspx




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Shared Revenue

Supplemental CMA

- ▷ Starting in 2024
- ▷ 2025 and after – payment equals amount credited to local government fund multiplied by proportion of total aid received in 2024
 - Based on state sales tax revenues
 - Estimated increase = 2.3% for 2025
- ▷ 2024 payment detail – revenue.wi.gov/Documents/CtyMuni-Sup-Aid-Calc.xlsx



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Shared Revenue

Supplemental CMA

- ▷ Aid can be used for:

○ Emergency response communications	○ Fire protection
○ Public works	○ Law enforcement
○ Courts	○ Emergency medical services
○ Transportation	
- ▷ Aid **cannot** be used for administrative services




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Shared Revenue Programs

Expenditure Restraint Incentive Program

- ▷ ERP to ERIP
- ▷ 2024 and 2025 payments are the same "frozen"
- ▷ Budget exclusions
 - State or federal grants for law enforcement, fire protection, emergency medical services
 - Sales tax revenues under 77.701 | Innovation grant payments under 79.038
- ▷ 2024 estimates – revenue.wi.gov/Pages/Report/Shared-Revenue-Estimates.aspx
- ▷ File worksheet by May 1, 2024 – used to calculate 2026 payments



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Shared Revenue

Utility Aid


- ▷ Starting in 2024
- ▷ Incentive payments increase
- ▷ \$600 to \$900 per MW – non-nuclear plant on site or adjacent to another plant site or brownfield
- ▷ \$1,000 to \$1,500 per MW – alternative energy source
- ▷ 2024 estimates – revenue.wi.gov/Pages/Report/Shared-Revenue-Estimates.aspx


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Personal Property Tax Repeal

- ▷ Effective – January 1, 2024
- ▷ Exempts personal property from taxation beginning with assessments as of January 1, 2024
- ▷ Maintains personal property assessment and taxation laws for:
 - 2023 personal property tax collections (on December 2023 property tax bills)
 - 2023 personal property error corrections on the 2024 assessment roll
 - Assessment of omitted personal property from previous years
 - Locally assessed – prior two years
 - Manufacturing – prior five years



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Personal Property Tax Repeal

Personal Property Aid

- ▷ New aid starting in 2025 based on personal property values as of January 1, 2023
- ▷ March 2024 – PA-551 – new form available for municipalities to report 2023 values
 - Note: Penalties in state law (reduction of aid) for late or non-filers
- ▷ August 15, 2024 – DOR issue 2025 aid estimates
- ▷ First Monday in May 2025 – personal property aid distributed (and each year thereafter)



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Personal Property Repeal – Contact Info

- ▷ Property assessment – bapdor@wisconsin.gov
- ▷ Manufacturing
 - Income tax credit – DORFranchise@wisconsin.gov
 - Property assessment – contact the district office where the property is located revenue.wi.gov/Documents/slfdoc.pdf
 - Airlines, railroads, telecommunications and utilities – utility@wisconsin.gov
- ▷ Aid payments, local government finance – lgs@wisconsin.gov
- ▷ Tax incremental finance (TIF) – tif@wisconsin.gov




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Maintenance of Effort

- ▷ Effective date – July 1, 2024
- ▷ New reporting requirement
 - Due to DOR July 1, 2024
 - Requires political subdivision to certify to DOR they are maintaining a level of law enforcement and fire and emergency medical services that is at least equivalent to previous year
- ▷ Shared revenue penalty – aid reduced by 15% if requirement not satisfied
- ▷ Questions – contact lgs@wisconsin.gov




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School Levy Tax Credit

- ▷ Increased funding and adjust payment distributions
- ▷ For 2023 property tax bills
 - \$255 million – first Monday in May 2024
 - \$940 million – fourth Monday in July 2024
- ▷ For 2024 property tax bills (and each year thereafter)
 - \$335 million – first Monday in May 2025
 - \$940 million – fourth Monday in July 2025
- ▷ DOR certifies by November 20 each year
- ▷ Questions – contact lgs@wisconsin.gov


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Lottery Credit Updates


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Online Application – L&G Credit

- ▷ February 2024 – new online application portal
 - Located on Lottery & Gaming Credit Forms page – revenue.wi.gov/Pages/Form/lottery-home.aspx
- ▷ All lottery credit applications in online portal – replaces paper Forms LC-100, LC-110, LC-220, LC-300, LC-310, LC-320, LC-400
- ▷ Allows taxpayers to quickly apply for the lottery credit without using paper forms
- ▷ Main interview page – taxpayers select from a series of options that direct them to the appropriate form


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Outreach and Audits– L&G Credit

- ▷ Outreach
 - Use this time to send flyers, postcards, and contact taxpayers who may be eligible
 - DOR created lottery and gaming credit resources for property owners (located at: revenue.wi.gov/Pages/Form/lottery-home.aspx, including:
 - Informational poster (to display at your office)
 - Walkthrough videos (how to apply for the credit in the online portal)
- ▷ Audits
 - Completed online through MyDORGov this year and going forward
 - Taxpayers receive audit questionnaire in the mail, but now they respond online
 - Payment options – pay online or mail check

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Resources

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Resources


- ▷ WI Act 12
 - DOR summary – revenue.wi.gov/Documents/2023-Act12-Information.pdf
 - Personal property exemption – revenue.wi.gov/Documents/2023-Act12-PersonalPropertyExemption.pdf
- ▷ Form PA-551: 2023 Personal Property Value Report
 - Common questions – revenue.wi.gov/Documents/ppa-cqs.pdf
 - Form instructions – revenue.wi.gov/DORForms/pa551instr.pdf
- ▷ WI Act 19
 - DOR summary – revenue.wi.gov/Documents/2023-Act19-Information.pdf

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KLMD0 Sara...thought this was a good thing to add


Krueger, Lorraine M - DOR, 2024-03-05T22:21:44.061

Resources 


- ▷ DOR website – revenue.wi.gov
- ▷ Online videos – see [DOR Video Center](#)
 - Select "Govt" tab
 - Ex: MyDORGov, TIF, assessment topics (frac sand, use-value)
- ▷ Reports and notices – revenue.wi.gov/Pages/Report/Home.aspx
- ▷ State and Local Finance Newsletters


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Resources 

- ▷ 2024 local government calendar
revenue.wi.gov/DORReports/tvccal.pdf
- ▷ Municipal staff filing timeline and resources
revenue.wi.gov/Documents/muni-filing-timeline-resources.pdf



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Resources 





Email updates

- ▷ Stay informed!
 - Receive email updates about law changes, filing reminders, updated reports and notifications
- ▷ To subscribe
 - Municipal officials – revenue.wi.gov/Pages/HTML/lists.aspx
 - County officials – email: otas@wisconsin.gov


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DOR Systems Used by SLF customers			
	Users	System Uses	Link to System
	<ul style="list-style-type: none"> Assessors 	<ul style="list-style-type: none"> DOR's online learning management system for assessors Access to the annual assessor meeting materials 	https://wisloa.csod.com/login/render.aspx?id=defaulctip
	<ul style="list-style-type: none"> Businesses (including manufacturers and utility companies) Municipalities Individuals Tax professionals 	<ul style="list-style-type: none"> Pay taxes and fees File tax returns and appeals 	tax.revenue.wi.gov/mta/
	<ul style="list-style-type: none"> Municipalities Counties Technical colleges Special districts Utility companies 	<ul style="list-style-type: none"> File required DOR forms, mainly for SLF View previously filed forms and DOR notifications 	ww2.revenue.wi.gov/VaultExternal/index.html
	<ul style="list-style-type: none"> Assessors County register of deeds Individuals Title companies 	<ul style="list-style-type: none"> Provide sales data File real estate returns 	ww2.revenue.wi.gov/GenericFile/application

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Mission
Strengthen Wisconsin through fair tax and lottery administration, while educating and serving the public, our customers and communities.

Vision
To be the premier agency in providing innovative, accessible resources, and exceptional customer service built on a foundation of trust, inclusivity and creativity.

Values


- Integrity
- Innovation
- Inclusivity
- Knowledge
- Empathy
- Security

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Thanks!
Any questions?



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Slide 43


VF0 Lorraine - can you set up this info better?
Valeah Foy, 2023-10-14T19:43:21.902

Take Survey

Click link or scan QR code

▷ Link – surveymonkey.com/r/DOR-MTA-Apr2024

▷ QR code



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