

Property Tax Guide for Wisconsin Manufactured & Mobile Home Owners

2008

Wisconsin Department of Revenue
Division of State & Local Finance
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Property Tax Guide for Wisconsin Manufactured & Mobile Home Owners

PREFACE

The questions and answers in this booklet provide information about manufactured and mobile home property assessment and taxation in Wisconsin. The narrative provides general information and does not deal with legal details. Should you want additional information about your assessment, please contact your local assessor.

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DEFINITION OF TERMS

- Arm's-Length Sale:** A sale between two parties, neither of whom is related to or under abnormal pressure from the other.
- Assessed Value:** The dollar amount assigned to taxable real and personal property by the assessor for the purpose of taxation. Assessed value is estimated as of January 1 and will apply to the taxes levied at the end of that year. Assessed value is called a primary assessment because a levy is applied directly against it to determine the tax due. Accurate assessed values ensure fairness between properties within the taxing jurisdiction. (See *Equalized value* for fairness between municipalities).
- Assessment Level:** The relationship between the assessed value and the equalized value of non-manufacturing property minus corrections for prior year over or under charges within a municipality—town, village or city. For example, if the assessed value of all the property subject to property tax in the municipality is \$2,700,000 and the equalized value (with no prior year corrections) in the municipality is \$3,000,000 then the “assessment level” is said to be 90% ($\$2,700,000 \div \$3,000,000 = .90$ or 90%).
- Assessment Ratio:** The relationship between the assessed value and the statutory valuation standard (fair market value for most property, use value for agricultural land, and 50% of full value for agricultural forest and undeveloped lands). For example, if the assessment of a parcel which sold for \$150,000 (fair market value) was \$140,000, the assessment ratio is said to be 93% (140,000 divided by 150,000). The difference in the assessment level and the assessment ratio is that the level typically refers to the taxation district; the ratio refers to the individual parcel.

$$\text{Assessment Ratio} = \frac{\text{Assessed Value}}{\text{Market Value}} = \frac{\$140,000}{\$150,000} = 93\%$$

- Equalized Value:** The estimated value of all taxable real and personal property in each taxation district, by class, as of January 1 and certified by the Department of Revenue on August 15 of each year. The value represents market value (most probable selling price), except for agricultural property, which is based on its use (ability to generate agricultural income) and agricultural forest and undeveloped lands, which are based on 50% of their full value.
- Full Value:** (1) The value reflected as fair market value when used in reference to the valuation of real property under s 70.32(1) WI Stats (this does not include agricultural property defined in s 70.32 (2)1. WI Stats). (2) The same as equalized value, however is often used when referring to the value of school and special districts.
- Levy:** The amount of property taxes imposed by a taxing unit.
- Market Value:** The dollar amount for which a property would be sold by a willing seller to a willing buyer under normal market conditions. (*see also, fair market value*)
- Reassessment:** This is the *redoing of the existing assessment roll* because of substantial inequities. All the property of the district is viewed, valued, and placed in the new assessment roll, which is then substituted for the original roll.
- Revaluation:** This is the *determination of new values for an upcoming assessment year*. The previous year's assessment roll is not affected. The term is often used in conjunction with §70.055 of the Wisconsin Statutes where expert help can be hired to work with the assessor in revaluing the district.
- Tax Rate:** The ratio of the property tax levy to the base. The tax rate is determined by dividing the amount of the tax levy by either the total assessed value or the equalized value of the tax district. It is often expressed in terms of dollars per thousand. It is synonymous with the term *levy rate*.
- Taxation District:** A city, village, or town. If a city or village lies in more than one county, that portion of the city or village which lies within each county.
- Taxing Jurisdiction:** Any entity authorized by law to levy taxes on general property that is located within its boundaries. (see s. 74.01(7), WI Stats). In addition to towns, villages, and cities, this includes school districts, sewerage districts, and lake rehabilitation districts, for example.

INTRODUCTION

What is “General Property?”

“General Property” is defined by statute as including all taxable “real” and “personal” property except that which is taxed under special provisions, such as low-grade iron ore, utility, Forest Crop, Woodland Tax, and Managed Forest property.

The terms “real property,” “real estate,” and “land” include the land and all buildings, improvements, fixtures, and rights and privileges connected with the land.

The term “personal property” includes all goods, wares, merchandise, chattels, and effects of any nature or description having any marketable value and not included in the term “real property.”

Under general property tax law all property as defined above is taxable unless expressly exempted by the legislature.

Because Manufactured or Mobile Homes can be assessed either as Real Estate or Personal Property, subject to a monthly municipal permit fee, or exempt fundamental concepts of property taxation will be explained before focusing on Manufactured or Mobile Homes.

What are the components of the general property tax?

There are two basic components in any tax: the base and the rate. By multiplying the base times the rate, the amount of tax is determined.

In the property tax, the base is the value of all taxable property in the district. The clerk calculates the rate after the governing body of the town, village, or city determines how much money must be raised from the property tax. In Wisconsin the town, village, or city treasurer collects property taxes not only for its own purposes, but also for the school, the county and the state.

Who determines the assessed value of the taxable property?

The assessor of each taxation district determines the assessed value of all taxable property, with the exception of manufacturing property. The Department of Revenue makes the annual assessment of all manufacturing property in the state.

ASSESSMENT PROCESS

What is an assessment and what is its purpose?

An assessment is the value placed upon your property by the assessor. This value determines what portion of the local property tax levy will be borne by your property.

What Is Meant by Assessment Classification?

Wisconsin law requires the assessor to classify land on the basis of use. Sometimes this involves a judgment of the predominant use. Effective January 1, 2004 Wisconsin Act 33 renamed the swamp and waste class of property to undeveloped and created the agricultural forest class of property. The eight statutory classifications for real property are now: (1) residential, (2) commercial, (3) manufacturing, (4) agricultural, (5) undeveloped, (5m) agricultural forest, (6) productive forest land, and (7) other. Classification is important since it affects the assessed value of land classified as agricultural, undeveloped, and agricultural forest.

How are Assessments Made for Property Classified as Residential, Commercial, Manufacturing, Productive Forest, and “Other”?

Residential, commercial, manufacturing, productive forest land, and “other” should be assessed based on the amount that a typical purchaser would pay for the property under ordinary circumstances. Assessments should be uniform “at the full value which could ordinarily be obtained therefore at private sale” (sec. 70.32 of the Wisconsin Statutes).

How are Assessments Made for Personal Property?

Section 70.34, Stats., requires that “All articles of personal property shall, as far as practicable, be valued by the assessor upon actual view at their true cash value.” Numerous court decisions have held “true cash value” to have the same meaning as “market value”.

Who makes the assessment?

The assessor of manufacturing property is the Department of Revenue. For all other property (residential, agricultural, etc.) the assessor is appointed or elected at the local level. When the assessor has completed the assessments, the assessor’s affidavit is signed and attached to the

assessment roll as required by law. Both are then turned over to the Board of Review.

Can the assessment on my property be raised even if the assessor has never been inside the manufactured or mobile home?

An interior inspection will result in a better quality assessment and is the recommended practice. However, it is not always possible to do this. The law requires that property be valued from actual view or from the best information that can be practicably obtained.

It is also important to remember that Wisconsin has an annual assessment. This means that each year's assessment is a "new" assessment. The assessor is not obligated to keep the same assessment year after year but rather has a duty to keep all property at market value. Therefore, the assessor may increase your assessment because of building permits or sales activity even though an actual inspection of the property has not been made.

Will I be notified if there is a change in my assessment?

According to Section 70.365 of the Wisconsin Statutes, whenever an assessor changes the total assessment of any real property or any improvements taxed as personal property under Section 77.84(1) by any amount, the owner must be notified. However, failure to receive a notice does not affect the validity of the changed assessment. The notice must be in writing and mailed at least 15 days prior to the Board of Review meeting (or meeting of the Board of Assessors if one exists). The notice contains the amount of the changed assessment and the time, date, and place of the local Board of Review (or Board of Assessors) meeting. The notice must include information notifying the owner of the procedures to be used to object to the assessment. The notice requirement does not apply to personal property assessed under Chapter 70.

How can I find out about my assessment?

Each property is described in books called assessment rolls that are open for examination at the office of the clerk or the assessor during regular office hours. In many districts each property is identified by a parcel number that also appears on your tax bill. Your name should also appear on the assessment roll opposite the legal description of your property. Properties other than your own may be viewed as well. Personal Property rolls are generally kept in alphabetical order by name of the owner.

Can property be assessed higher or lower than market value?

Wisconsin law recognizes the difficulties in maintaining annual market value assessments and therefore requires each municipality to assess all property within 10 percent of market value once every five years. If the municipality does not comply, the law requires the assessor to attend a Department of Revenue training session and after seven consecutive years of non-compliance requires the Department to order a state supervised assessment.

Since 1992, Wisconsin law required each municipality to assess each major class of property within 10 percent of the corresponding equalized value of the same class once every five years. Requiring municipalities to assess at or near market value makes it easier for taxpayers to determine whether their assessments are equitable.

MANUFACTURED and MOBILE HOME ASSESSMENT

Overview

Wisconsin Statutes provide manufactured and mobile homes may be classified for assessment and taxation purposes as real or personal property, may be subject to a monthly municipal permit fee or may be exempt from monthly municipal permit fees and property tax.

A March 2002 Wisconsin Supreme Court Case, Ahrens Etal vs. the Town of Fulton, case number 99-2466, validated mobile home assessment practices while providing statutory interpretation, including clarification of the phrase "set upon a foundation" (70.043).

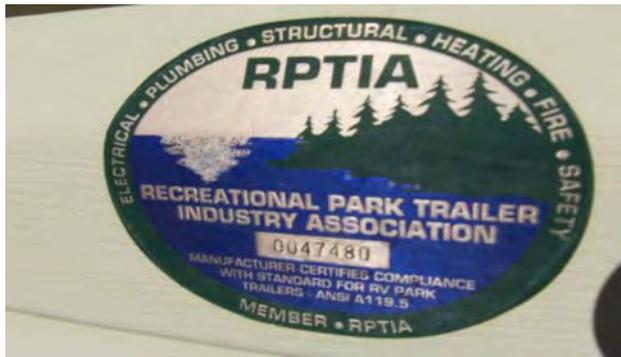
The following is an overview of mobile home assessment in Wisconsin with excerpts from Ahrens Etal vs. the Town of Fulton.

What is a "mobile home?"

For purposes of property taxation in Wisconsin, a "mobile home" is defined by Wisconsin Statutes (66.0435) as:

"that which is, or was as originally constructed, designed to be transported by any motor vehicle upon a public highway and designed, equipped and used primarily for sleeping, eating and living quarters, or is intended to be so used; and *has the meaning given in s. 101.91(10) and includes any additions, attachments, annexes, foundations and appurtenances.*"

Effective January 1, 2007, Section 66.0435(1) (hm) states “Recreational mobile home means a mobile home prefabricated structure that is no larger than 400 square feet, or that is certified by the manufacturer as complying with the code promulgated by the American National Standards Institute as ANSI A119.5, and that is designed to be towed and used primarily as temporary living quarters for recreational, camping, travel, or seasonal purposes.” Recreational mobile homes certified as complying with ANSI A 119.5 are identified with a metal plate as shown on (Exhibit M-1). Please see Examples RMH-1 and RMH-2 for more information.



(Exhibit M-1)

What is a “Manufactured home?”

For purposes of property taxation in Wisconsin, a “mobile home” is defined by Wisconsin Statutes (101.91) (2) as: A structure that is designed to be used as a dwelling with or without a permanent foundation and that is certified by the federal department of housing and urban development as complying with the standards established under 42 USC 5401 to 5425 and includes any additions, annexes foundations and appurtenances.

Are mobile and manufactured homes real or personal property?

A mobile and manufactured home can be classified as real or personal property. The conditions required for a mobile and manufactured home to be classified as an improvement to *real property* (70.043(1)) are:

- it is connected to utilities *and*,
- it is on a foundation upon land owned by the mobile and manufactured home owner.

The conditions required for a mobile and manufactured home to be classified as *personal property* (70.043(2)) are:

- if someone other than the mobile and manufactured home owner owns the land upon which the mobile home is located *or*,
- if the mobile and manufactured home is not set upon a foundation *or* connected to utilities.

Are any mobile and manufactured homes exempt from property tax?

Some mobile and manufactured homes are exempt from property tax. Wisconsin Statute (70.111(19)) exempts *camping trailers* and certain *recreational mobile homes* from personal property taxation.

What are “camping trailers” and “recreational mobile homes?”

The Statutes (70.111(19)(a)) define camping trailers by reference to statutory vehicles (340.01(6m)) as “a vehicle with a *collapsible or folding structure* designed for human habitation and towed upon a highway by a motor vehicle.”

“*Recreational mobile homes*”, on the other hand are defined 70.111(19)(b), Stats., as units meeting the requirements of a mobile home s. 66.0435 (1) (hm). The exemption under this paragraph also applies to steps and a platform, not exceeding 50 square feet, that lead to a doorway of a recreational mobile home, but does not apply to any other addition, attachment, or patio.”

If a mobile or manufactured home is on the owner’s land and is connected to a well and septic tank and supported by cement blocks, can the assessor classify the mobile or manufactured home as real estate?

If a mobile home or manufactured home is to be assessed as an improvement to real property, it must be “*set upon a foundation.*” The Statute (70.043(1)) states that a mobile home or manufactured home is defined as “*set upon a foundation* if it is off its wheels and is set upon some other support.” The assessor has the authority to determine if the cement blocks supporting the trailer meet this definition of “*foundation.*”

In Ahrens Etal vs. the Town of Fulton, the Supreme Court held “... a mobile home is 'set upon a foundation' when the home is resting for more than a temporary time, in whole or in part, on some other means of support than its wheels.”

"In this case, the stipulated facts reveal that 19 of the 20 representative owners have 'some form of

stabilizer under the unit, whether it be concrete blocks, cinder blocks or screw jacks...' The use of these support mechanisms effectively took some of the weight of the home off its wheels. The remaining mobile home, did not have any stabilizers under it. This mobile home did, however, have additional structures that were caulked to the unit. The additional structures included a 385 square foot screened-in room and a 104 square foot porch. Both structures rest on footings." The Town argued that, when this addition is considered, the mobile home would not be completely supported by its wheels. The Supreme Court agreed with this interpretation.

Does the fact that the wheels are attached to a mobile home or manufactured home make it exempt?

No. Attached wheels are not the sole criterion for exemption. First, to be entitled to an exemption, the mobile home must be classified as *personal property* (70.043(2)). Secondly, the unit must meet the definition of a "recreational" mobile home found in the Statutes.

How should the assessor measure a mobile home to determine if it qualifies for exemption?

The total square footage (rounded to the nearest square foot) should be calculated using the outside length and width of the mobile, including the area of any additions and attachments. It is important that only additions and attachments that are clearly attached to the recreational mobile home be included in the calculation of total square footage. The Wisconsin Court of Appeals, affirmed by the Supreme Court, in Ahrens Etal vs. the Town of Fulton, defined how the assessor should determine what is an addition and attachment. The court stated, "It seems clear from the forgoing that any rooms, porches, decks and the like, that are attached in any way to the basic unit are included within the definition of a mobile home."

The length and width of a mobile home or manufactured home should not include the excess measurements caused by the protrusion of corner caps and end caps as this could influence the exemption determination. Freestanding structures (appurtenances) should *not* be included in the mobile home or manufactured home area calculation. Garages, sheds, and other freestanding structures (if they are so affixed to the real estate so as to become a part of it) should be assessed as real estate if the mobile home owner owns the land or as personal

property if the mobile or manufactured home owner does not own the land.

Square footage disagreements should first be discussed with the assessor. If you believe the mobile home or manufactured home is exempt, you may file a claim of unlawful tax with the municipality (sec. 74.35, Wis. Stats.). If the municipality rejects the claim, a direct appeal may be made to the Circuit Court of the county in which the property is located.

If the town charges a monthly "municipal permit fee" for a mobile home, is there a property tax in addition to the fee?

No. State Statute (70.112(7)) exempts from property taxation "every mobile home unit subject to a monthly parking municipal permit fee under." (66.0435)(3)(1)(j). A municipality may enact an ordinance to collect a mobile home or manufactured home parking monthly municipal permit fee from all units located within the municipality *except* for mobile homes or manufactured homes that are improvements to *real property* as defined in the Statute (70.043(1)) and *recreational mobile homes* and *camping trailers* (70.111(19)) and except for recreational mobile homes located in campgrounds licensed under Statute 254.47 and mobile homes located on land where the principal residence home owner is located (66.0435(9)).

Are recreational motor homes taxed as mobile or manufactured homes?

No. The Statute (70.112(5)) exempts motor vehicles from property taxation. This statute exempts items such as "Winnebago" motor homes, Ford campers, and other motorized vehicles known as "RV's." Licensed vehicles and trailers are not considered mobile homes or manufactured homes.

How can someone appeal the property assessment placed on a mobile or manufactured home?

The mobile home or manufactured home owner may appeal the valuation placed on the mobile and manufactured home by appearing before the local Board of Review and presenting sworn oral testimony as to its true and correct market value. This applies to a Mobile Home or manufactured home whether it is assessed as Real Estate, Personal Property, or subject to the monthly municipal permit fee.

Can the Board of Review exempt mobile or manufactured homes?

No. Disputes concerning exemption issues are not heard at the Board of Review. Property owners contesting exemption status may file a claim of unlawful tax with the municipality by January 31 of the year in which the tax is payable (74.35). If the municipality rejects the claim, a direct appeal may be made to the Circuit Court of the county in which the property is located.

Are a dealer's vacant mobile or manufactured homes displayed for sale on the sales lot taxable?

No. Vacant mobile or manufactured homes held for sale by a dealer are considered merchant's stock-in-trade and are exempt (70.111(17)) if the merchant is also the owner of the vacant mobile or manufactured home. Vacant mobile or manufactured homes held by the manufactured or mobile home Community operator, that is not a dealer are taxable or subject to a monthly municipal permit fee.

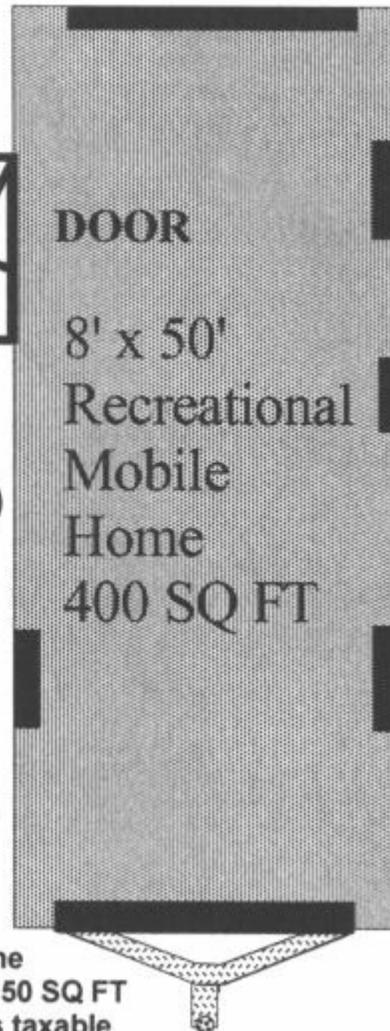
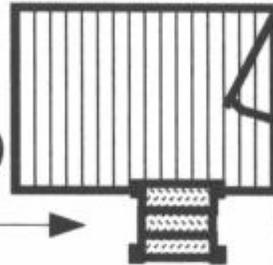
Repossessed by a financial institution

Vacant units that have been repossessed by the financial institution are not subject to municipal parking fee as per S. 66.0435(3)(c)9 of the Wis. The Statute was created to read, "No monthly municipal permit fee may be imposed on a financial institution, as defined in s. 69.30(1)(b), that relates to a vacant unit that has been repossessed by the financial institution."

EXAMPLE RMH-1 RECREATIONAL MOBILE HOME

9' X 7' Platform
(ATTACHED)
(63 Square feet)

4' x 3'
Steps(12 Square feet)



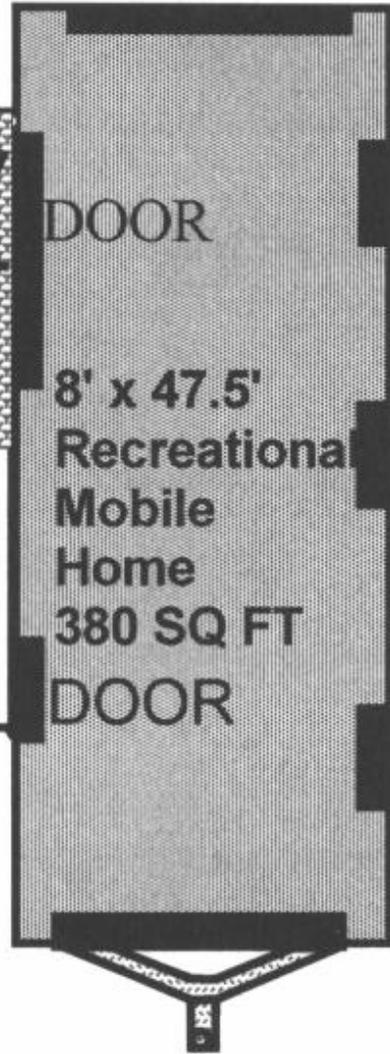
- 1) Recreational Mobile Home 400 SQ Ft or less (EXEMPT)
- 2) Steps and Platform 50 SQ FT or less(EXEMPT)
- 3) 25 SQ FT of Steps and Platform exceeding 50 SQ Ft is (TAXABLE)

The platform and steps in this recreational mobile home exceed 50 Sq. ft . The Recreational Mobile Home and 50 SQ FT of the platform are exempt. The remaining 25 SQ FT is taxable as personal property or parking fee when a mobile home ordinance is in effect.

EXAMPLE RMH-2 RECREATIONAL MOBILE HOME

8' x 6 .25 ' Enclosed porch.
(50 Square feet)

7' x 6' ATTACHED platform
(42 Square feet)
AND Steps (8 Square feet)
= (50 Square Feet)



- 1) Recreational Mobile Home Under 400 SQ FT (EXEMPT)
- 2) Steps and Platform 50 SQ FT or less (EXEMPT)
- 3) Remaining attachments exceeding 50 SQ FT (TAXABLE)

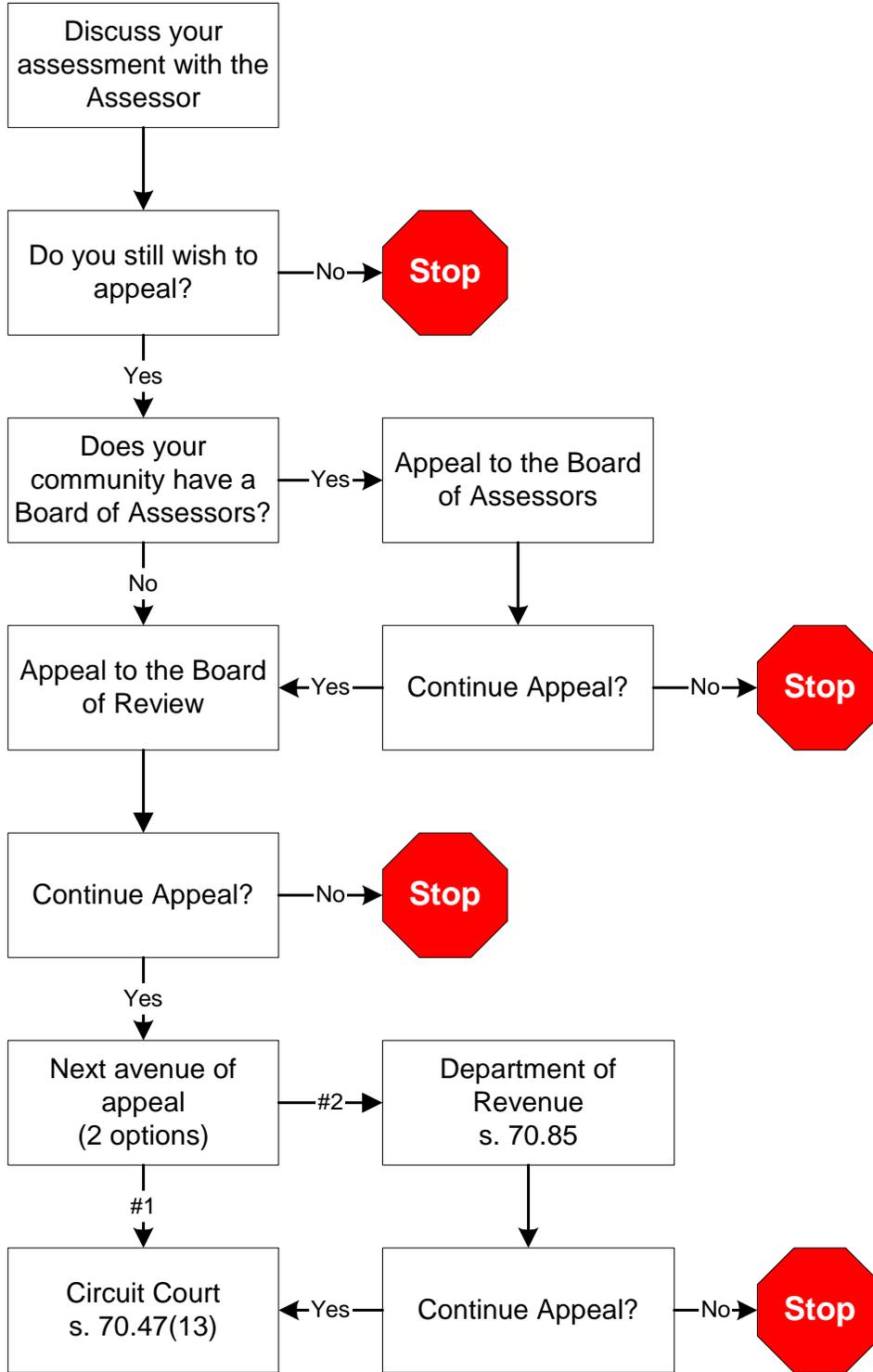
The Recreational Mobile Home does not become taxable.
The steps and platform under 50 SQ FT are exempt. The 50 SQ FT of enclosed porch are taxable as personal property or parking fee when a mobile home ordinance is in effect.

Overview of Manufactured & Mobile Home (Unit) Property Taxes

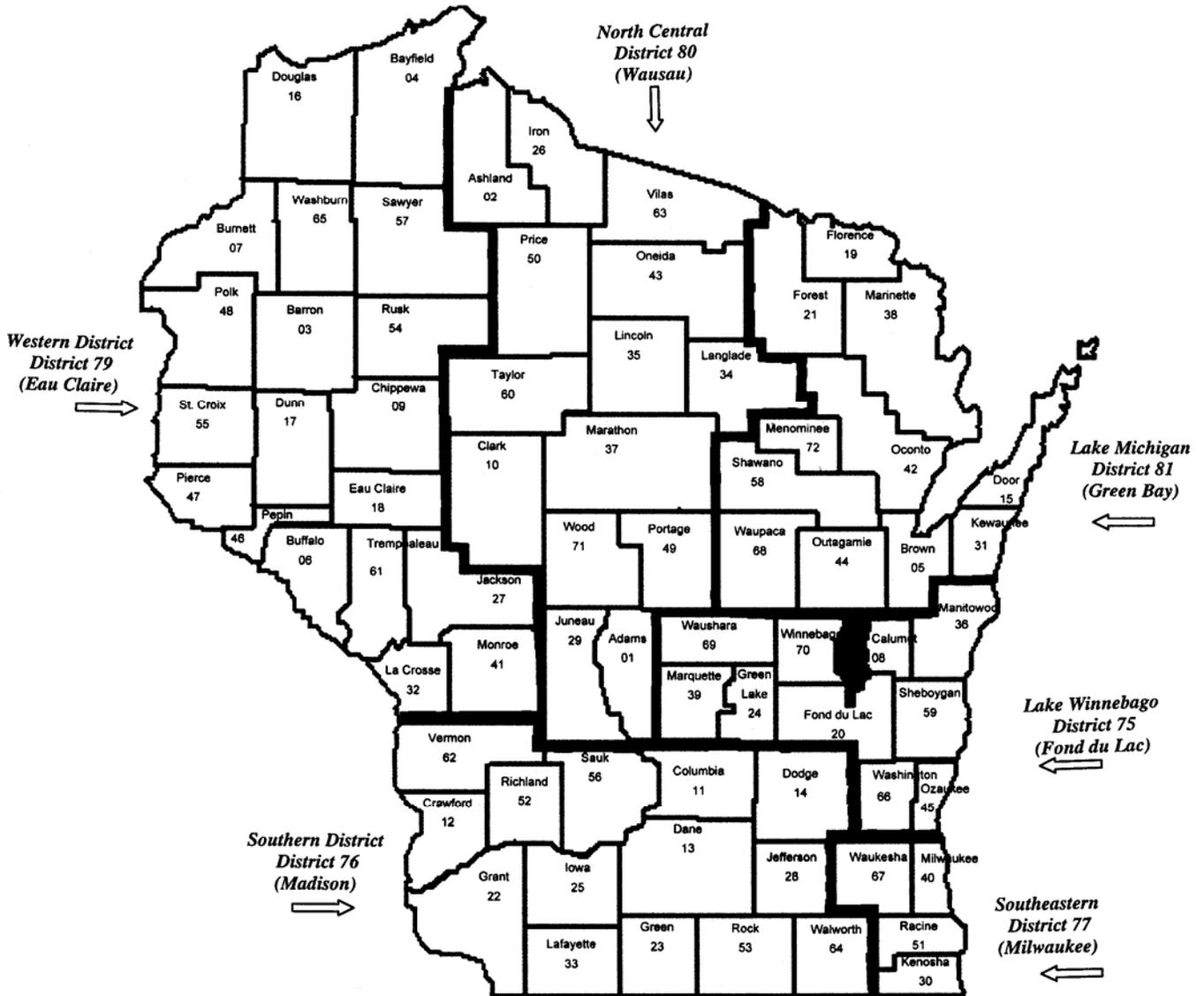
Item	Unit Per 66.0435	Subject to General Property Tax	Subject to Municipal Permit Fee	Comments
Unit of any size including additions, on a foundation, connected to utilities, land owned by unit's owner.	Yes	Yes, as real property	No	Meets definition in 66.0435 and real estate in 70.043(1).
Unit of any size including additions either still on wheels, and/or not connected to utilities, and/or on land not owned by unit's owner.	Yes	Yes, as personal property unless subject to permit fee	Yes, if located in municipality with 66.0435 permit fee	Meets definition in 66.0435 and personal property in 70.043(2). Subject to permit fee if in 66.0435 community; if subject to fee, exempt from personal property tax 70.112(7).
Recreational mobile home or vehicle no larger than 400 square feet used as temporary living quarters.	Yes	Exempt under 70.111(19)(b) to include steps and a platform, not exceeding 50 square ft leading to a doorway of a recreational mobile home, does not apply to any other addition, attachment, deck, or patio	No, by 66.0435(3)(c)	Meets definition in 66.0435(1)(hm); by size and use exempt from personal property tax under 70.111(19)(b); exempt from permit fee under 66.0435(3)(c).
Camping trailer designed to expand into a tent with built-in space for mattress and other fixtures	No	Exempt under 70.111(19)(b)	No, by 66.0435(3)(c)	"Pop-up" trailer meets definition of camping trailer in 340.01(6m) as trailer with collapsible or folding structure towed on the highway.
Camper body installed or mounted on pick-up truck.	Yes	Exempt under 70.111(19)(b)	No, by 66.0435(3)(c)	Meets definition of mobile home in 66.0435; if under 400 square feet exempt from personal property tax under 70.111(19)(b).
Twin-sections units transported on wheels of dolly and assembled on site.	No	Yes	No	Not a unit under 66.0435. Realty if located on land owned by unit's owner; otherwise, treated as personal property as a building on leased land.
Buses or vans	No	Exempt under 70.112(5)	No	Motor vehicle exempt from property tax under 70.112(5)
Vacant unit held for sale by a dealer	No	No	No	Considered merchant's stock under 70.111(17)

FLOWCHART OF THE ASSESSMENT APPEAL PROCESS

If you are not satisfied with your assessment, then consider the following assessment appeal process:



EQUALIZATION DISTRICT OFFICES



Western District
 Thomas Janssen, Supervisor
 707 South Barstow
 Eau Claire, WI 54701-3894
 Phone: 715-836-2866
 Fax: 715-836-6690
[eqlau@revenue.wi.gov](mailto: eqlau@revenue.wi.gov)

North Central District
 Albert Romportl, Supervisor
 710 Third Street
 Wausau, WI 54403-4700
 Phone: 715-842-5885
 Fax: 715-848-1033
[eqlwau@revenue.wi.gov](mailto: eqlwau@revenue.wi.gov)

Lake Michigan District
 Mary Gawryleski, Supervisor
 200 N. Jefferson St., Suite 525
 Green Bay, WI 54301-5183
 Phone: 920-448-5195
 Fax: 920-448-5207
[eqlgrb@revenue.wi.gov](mailto: eqlgrb@revenue.wi.gov)

Lake Winnebago District
 Allan Land, Supervisor
 845 S. Main Street, Suite 140
 Fond du Lac, WI 54935-6155
 Phone: 920-929-2972
 Fax: 920-929-7202
[eqlfld@revenue.wi.gov](mailto: eqlfld@revenue.wi.gov)

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 Phone: 608-266-8184
 Fax: 608-267-1355
[eqlmsn@revenue.wi.gov](mailto: eqlmsn@revenue.wi.gov)

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 James Murphy, Supervisor
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 Fax: 414-227-4071
[eqlmke@revenue.wi.gov](mailto: eqlmke@revenue.wi.gov)

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