Revisions

For the 2016

Wisconsin Property Assessment Manual

Volume 1

Chapter	What Changed?
Table of Contents	Reflects new page numbers
Chapter 1	1-40 updated property tax bill with referendum fields (Act 55)
Chapter 2	No changes
Chapter 3	No changes
Chapter 4	No changes
Chapter 5	Changes throughout for assessment and tax roll standards
Chapter 6	No changes
Chapter 7	7-12 update to consider current use the highest and best use 7-23 updates to emphasize use of sales to determine assessments 7-37 added leased fee interest definition
Chapter 8	No changes
Chapter 9	9-12 added sales comparison selection information 9-16 added economic rent and market rent definitions 9-16 added financing arrangements and lease information 9-38 to 9-41 added leased commercial property information 9-42 to 9-43 updates to emphasize use of sales to determine assessments 9-62 to 63 updated wind energy system taxation information 9-72 to 9-75 added cable TV information
Chapter 10	Changes throughout
Chapter 11	No changes
Agricultural Programs	Added - Programs Eligible for Agricultural Classification under Tax 18
Chapter 11–A	No changes
Chapter 11–B	Entire chapter updated for 2016 calculation
Chapter 11–C	No changes
Chapter 11–D	No changes
Chapter 12	No changes
Chapter 13	No changes
Chapter 14	No changes
Chapter 15	15-2 Changed term from "mail" to "distribute" 15-7 Changed term from "mail" to "distribute" 15-26 updated list of Furniture, Fixtures and Office Equipment 15-30 updated rented tapes to include DVDs 15-31 to 15-32 updated rented equipment exemption (Act 55)
Chapter 16	No changes

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Chapter 17	17-23 removed Cable TV form (now captured on PA-003)
Chapter 18	No changes
Chapter 19	No changes
Chapter 20	No changes
Chapter 21	21.8-10 added 2014 Sausen v. Town of Black Creek Board of Review, Supreme Court case 21.9-6 added 2014 City of Niagara, Court of Appeals case
Chapter 22	22-46 & 47 updated exposition district, local exemption (Act 60) 22-63 & 64 updated rented equipment exemption (Act 55)
Chapter 23	Removed entire chapter – information added to Chapter 9
Appendix	No changes
Glossary	No changes
Index	Updated page numbers
Forms Information	No changes