Chapter 4

The Assessment Cycle and Dates Governing Assessment

Each year the governing body selects the type of assessment that will be conducted for the current assessment year. While some assessor duties are carried out each and every year, other duties are dependent on the type of assessment being conducted for the municipality.

Assessments fall into two broad categories: maintenance and revaluation. Maintenance consists of copying the assessment roll from the previous year and updating values to the current level of assessment when changes warrant. Examples of changes include new construction, combining or splitting of parcels, remodeling, demolition, annexation and zoning changes, changes in classification, and any other occurrence that might affect value or the attributes of the parcel. These changes may, or may not, result in a change in value; nonetheless each of these requires the Property Record Card (PRC) to be updated. Reliable valuation depends on reliable data so ongoing maintenance and updating of information is a high priority responsibility for all assessors.

Sometimes maintenance is not enough to meet the requirements of fair and uniform assessments. At these times, a revaluation is needed. Revaluation refers to assessment of all parcels in the municipality. This is periodically necessary because economic conditions are constantly changing. The tasks required to accomplish revaluation are dependent on the condition of the PRC data. If the municipality hasn't conducted a revaluation in the past ten years or so; or if the property record card data is believed to have become significantly out of date; or when assessment values seem out of sync with the market; the assessor will have to effectively 'start over'. Revaluation is described in detail in Chapter 19, Revaluation.

Other situations arise that are less extreme. Maintenance is not enough, but the expense of a full revaluation isn't justified. Perhaps a full revaluation was conducted in the past five years and property record cards seem largely accurate, yet certain neighborhoods seem to be increasing or decreasing in value faster than others. Or perhaps the property record cards are reasonably reliable but the governing body wants exterior viewings conducted to ascertain what's happening in various neighborhoods or for some other compelling reason (for example, the effect of flood damage). Each of these situations requires a different work effort on the part of the assessor.

The assessor should verify and analyze sales as they occur throughout the year. Assessments should be entered into Provide Assessment Data (PAD) as soon as the sales have been verified. Each sale must be analyzed to determine it's suitability for inclusion in market sales analysis (when it meets the criteria of an arm's-length transaction) and in sales/ratio analysis. Criteria for fielding sales are discussed more fully later in this chapter and in Chapter 14.

Table 4-1 summarizes the types of tasks associated with different levels of revaluation and those tasks associated with annual maintenance. The table is not an exhaustive list of all assessor responsibilities but serves as a starting point for planning activities for the tax cycle.

Administration of the property tax in Wisconsin requires cooperation between state and local government officials and among the various functional units within a municipality. Coordination is required due to myriad inter-dependent tasks and processes. The assessor must be familiar with the statutes and dates that govern the assessment process, as well as the property tax-related roles of various public officials and governmental units. Figure 4-1 in the second half of this chapter outlines the assessment cycle and the time frame for completion of each phase, along with statutory references.

ANNUAL ASSESSOR REQUIREMENTS BY ASSESSMENT TYPE

	Full Revaluations	**Exterior Revaluation**	**Interim Market Update**	**Annual Review/Maintenance**
Appropriate when	PRC is outdated or inaccurate, *or* assessment uniformity is poor *or* full revaluation hasn't been done in 10 years *or* assessment uniformity is poor *or* reassessment is required per statute 70.75.	Most PRC information can be verified by exterior inspection *and* full revaluation completed within past 6-9 years	PRC is deemed reliable *and* full revaluation completed within past 5 years *and* assessment level shows unacceptable degree of variance in some neighborhoods or classes	PRC is deemed reliable *and* revaluation was completed within past 5 years *and* assessment level during previous assessment year is within acceptable parameters
Real Property affected	All property	All property	Changes identified in column D **PLUS** Analysis of problem strata identified from previous assessment year	Annexed properties Change in exemption status Demolitions & fire damage New construction Change in classification Parcels with ongoing construction Change in legal description Change in zoning
Land Study	On-site Inspection	On-site Inspection	As necessary	As necessary
Inspect Exterior	All Buildings	All Buildings	Buildings w/changes	Buildings w/changes
Inspect Interior	All Buildings	Buildings w/changes	Buildings w/changes	Buildings w/changes
Building Measurements	Measure all buildings	Measure or verify as needed	Measure or verify as needed	Measure or verify as needed
Photos	All primary buildings	As necessary	As necessary	As necessary
Sketch	All primary buildings	As necessary	As necessary	As necessary
Analyze neighborhoods, property types, trends	Required	Required	Required. Results determine whether assessment is full value or aggregate assessment level	Optional
Property Record Card (PRC)	Create new	Update/create new as needed	Update/create new as needed	Update/create new as needed
Review classifications	Required	Required	Required	Required
Validate usability of sales	Required	Required	Required	Required
Verify sales attributes	Required	Required	Required	Required
Parcels to be valued	All Parcels	All Parcels	Parcels with changes	Parcels with changes
Review / revalue properties	All Parcels	All Parcels	Parcels with changes	Parcels with changes
Assessment level	Full Value	Full Value	Aggregate assessment level or full value as appropriate	Aggregate Assessment
Mail Notice of Change in Assessmt	Only if assessment changes	Only if assessment changes	Only if assessment changes	Only if assessment changes
Discovery & assessment of Personal Property	Required	Required	Required	Required
Add omitted property to roll (Stat 70.44)	Required	Required	Required	Required
Correct errors in roll (Stat 70.43)	Required	Required	Required	Required
Hold open book / attend BOR	Required	Required	Required	Required

A change in color across a row indicates a change in the level of task work required compared to the preceding assessment type

Work Procedures for Assessors

Preparation and Preliminary Work (Prior to January 1)

Obtain Assessment Forms

Prior to beginning the assessments, the assessor must obtain the appropriate forms. The forms used in the assessment process are prescribed by the Department of Revenue (DOR) and are available from the county. Among the forms that must be acquired are the assessment roll, property record cards, statements of personal property, statements for property subject to occupational taxes, tax exemption reports, Municipal Assessment Report, and assessment notices.

The assessor must also have current copies of Volumes 1 and 2 of the *Wisconsin Property Assessment Manual* (WPAM) Series. Copies of the WPAM or the order form are available from the Department of Administration (DOA) and on the DOR website.

Mail Out or Distribute Appropriate Reporting Forms

After obtaining forms, the assessor distributes the statements of personal property, which are to be completed and returned by the taxpayer. The forms should be distributed well in advance of the due date so taxpayers have enough time to properly complete them. Completed forms received by the assessor should be verified for accuracy in content and checked for arithmetic and procedural errors. In cases where the forms are not returned, the assessor should attempt to obtain the data when performing the fieldwork. Any reporting forms, which appear to be questionable, should also be verified in the field.

Acquire Aerial Photos, Soil Surveys, and Other Maps

The assessor needs a complete set of up-to-date maps showing each parcel of property to ensure that each is correctly described and that property is not omitted from assessment. Aerial photos and soil surveys are also needed for use in classifying and grading agricultural, swamp, and forestlands. Maps are generally available through the county, aerial photos can be obtained through the Agricultural Stabilization and Conservation Service (ASCS) or the State Department of Transportation (DOT), and soil surveys are available from the Soil Conservation Service. For additional sources of maps, refer to the Appendix.

Obtain Real Estate Transfer Returns

Real Estate Transfer Returns (RETR) are confidential under sec. 77.265, Wis. Stats., RETR's are available to the assessor on the Provide Assessment Data (PAD) site.

RETR's are valuable to the assessor for analyzing assessment equity, providing data on market value and economic trends, and for maintaining accurate legal descriptions. They notify the assessor that property has changed hands, indicate the price of the sale, provide

a legal description of the property conveyed, and indicate the financing terms and conditions.

A review of the legal description contained on the transfer return will alert the assessor to land splits or parcels combined through the sale. Where a parcel's boundaries have been changed, it will be necessary to prepare a new legal description and to note any changes on the assessment maps and other property records. A new parcel number must also be assigned. The real property lister assigns parcel numbers, and can also be contacted for assistance in preparing legal descriptions.

The assessor must verify the data contained on each transfer return. This is done to find out if the sale is an arm's-length transaction, learn the terms of the sale, determine whether the sale price included personal property, and learn if any other special circumstances affected the sale. Once the sales that are not arm's-length have been eliminated, the assessor can utilize the remaining data to perform sales analyses.

Analyze Sales Data and Conduct Sales Ratio Studies

The assessor must stratify and analyze sales, performing assessment/sales ratio studies. This procedure is described in detail in Chapter 14. This is done to determine the assessment level, and to check the equity of the assessments, both within classes (land vs. improvements, new improvements vs. old improvements, etc.), and between classes of property (residential vs. agricultural, etc.). Through analysis of the sales the assessor can determine whether inequities exist in the assessments of certain types of properties and correct any problems that are found. The assessment level must be determined to be sure that new construction is assessed at the same level as other property, and that there is equity between the assessments of real estate and personal property.

Obtain Copies of Building Permits

To be continually aware of construction and major remodeling activities occurring in the municipality, it is important that the assessor receive copies of all building permits issued. The assessor should inspect each property on which a building permit has been issued, and update the records and assessment accordingly. Where construction or remodeling has not been completed by the January l assessment date, it should be noted on the property record card, and rechecked the next year for additional changes. Records should be kept of all building permits issued, and the information should be posted on the property record cards.

Identify Zoning Changes and Other Land Use Factors

The assessor must be aware of planning, zoning, restrictive covenants, and other controls which affect land use, development, and value. The assessor must maintain a zoning map, and any changes occurring should be noted on the map and on the property record cards. Where sales indicate that zoning changes or other planning action such as proposal of a new highway, a freeze on building permits, a sewer moratorium, etc., are affecting property values in a given area, the assessments should be reviewed and adjusted accordingly.

Obtain Market, Cost and Income Data

The law requires that property be valued from the best information that can be obtained. The assessor should contact realtors to obtain additional information on sales for use in the market approach, and collect property income and expense data for use in the income approach. Builders and contractors in the area should also be contacted for local construction costs. This data can be used to verify the cost schedules in Volume 2 and determine whether adjustments are warranted in the local modifier.

Formulate a Plan for Viewing Properties

Prior to beginning fieldwork, the assessor should develop a plan for viewing properties. In rural areas the assessor may wish to start with section one and proceed numerically assessing all sections; in platted areas it is probably best to start with one block and account for all property in the block before proceeding to the next block. The record cards and other data to be taken into the field should be organized in the order in which they will be used.

Field Work (June-April)

Review Agricultural Classification

Because the use of agricultural parcels can change frequently, the assessor must review the classification of these parcels on an annual basis to determine whether land classified as agricultural in the prior year is still being used for agricultural purposes. This task is made easier if the assessor provides all property owners who had land classified as agricultural in the prior year with the Agricultural Use Value Information Request (Form PR-324). The form collects information on the use of forest and agricultural lands as of Jan 1 and requests that property owners return the completed form to the assessor's office no later than March 1.

The form is optional for property owners; the assessor cannot penalize the owner for failing to return the form. However, in the absence of a completed form, the assessor may not assume that the parcel is no longer agricultural. In these cases, the assessor must verify that the parcel is no longer being used for agricultural purposes before changing the classification.

View and Value Real Estate

In order to maintain equitable assessments it is essential that the assessor maintain current and complete records on every property in the municipality. A property record file (paper or electronic) must be created for each new parcel resulting from land splits, or new construction. Where demolitions or remodeling have occurred, the assessor must update the record cards and assessments. The data collected by the assessor should be sufficient to allow use of all three approaches to value, as deemed appropriate. Once the property has been appraised, there should be final review to ensure that it is relative to similar properties.

The trespass law entitles the assessor to enter a property once during an assessment cycle unless the property owner authorizes additional visits. There are conditions regarding the entering of property. For more complete information regarding those conditions, please refer

to page 19-1 of this manual. If the property owner denies the assessor access to the property, the assessor must maintain a list of denied entries.

View and Value Personal Property

Section 70.34, Wis. Stats., provides that "all articles of personal property shall, as far as practicable, be valued by the assessor upon actual view at their true cash value …" Whenever possible, the assessor should view personal property, even though the owner may submit a statement of personal property. A physical viewing is performed to verify the information reported on the statement, and may disclose additional facts which cannot be found by simply reviewing a personal property statement. In addition, since personal property statements are not required from farmers or other firms or corporations whose personal property is not used for the production of income, it will be necessary to visit each such establishment to determine the amount and value of the personal property. The data contained on all of the personal property forms is later transferred to the assessor's personal property summary worksheet. The assessor should keep a record of all statements of personal property submitted, and where necessary, should follow-up on, or collect any forms which have not been returned in a timely manner.

Office Work

Complete the Assessment Roll (March-April)

After having reviewed the assessments in the field, and making any changes as necessary in the property records and assessments, the assessor completes the assessment roll. For real estate, the class code, acreage, and assessment for each parcel are entered in the real estate section of the assessment roll. The assessments entered in the roll should match those shown on the property record cards. Personal property assessments are entered in the personal property section of the assessment roll in alphabetical order.

When completing the assessment roll, the assessor must correct any errors which have been found to exist from the previous assessment year. Property omitted from assessment in previous years (up to two years) shall also be entered in the assessment roll. The procedure for entering omitted property in the assessment roll is described in the Chapter 5 – Real Property Assessment – General.

After completing the fieldwork, all statements of personal property are arranged in alphabetical order and the assessments are entered on the personal property summary worksheet booklet.

Once the assessments have been completed, the assessor totals each page of the assessment roll and completes the Real Estate Assessment Roll Summary and the Personal Property Assessment Roll Summary.

Send Out Notices of Changed Assessment (April)

Once the assessments have been completed, the assessor is statutorily responsible for mailing assessment notices to property owners whose assessments have changed from the previous

year's assessment. Sec. 70.365, Wis. Stats., provides that "when the assessor places a valuation of any taxable real property … and arrives at a different total than the assessment of it for the previous year, the assessor shall notify the person assessed … in writing… at least 15 days before the meeting of the Board of Review (BOR), except for any year that the taxation district conducts a revaluation under sec. 70.05, Wis. Stats., the notice shall be sent at least 30 days before the meeting of the BOR. The notice shall contain the amount of the changed assessment and the date of the meeting of the BOR.

The assessor must attach to the assessment roll a statement that the notices have been mailed as required under sec. 70.365, Wis. Stats.

In addition, the assessor shall send a notice to a property owner who is being assessed for omitted property in any of the 2 previous years or for the correction of an error for the previous year. The notice must be mailed regardless of the amount of increase. In addition to the changed assessment, the notice shall provide information regarding the property owner's appeal rights at the BOR, and the date, time and location of the BOR meeting(s)

Turn Assessment Roll Over to Clerk

(By 1st Monday of May, 1st Monday of April for County Assessors)

The assessment roll is to be completed and turned over to the local clerk by the first Monday in May. Before the BOR, the assessor completes and signs the Assessor's Affidavit, which is attached to the roll. Once the Assessor's Affidavit has been signed, the assessor cannot impeach the affidavit, and the assessor's value must be accepted as correct unless the testimony of sworn witnesses proves otherwise.

Attend All Hearings Before the BOR

(During the 30-day period beginning on the 2nd Monday of May, beginning on the 2nd Monday of April for County Assessors)

Sec. 70.48, Wis. Stats., requires that the assessor or the assessor's authorized representative attend all hearings before the BOR, without order or subpoena, and under oath submit to examination and fully disclose to the BOR information concerning the assessment in question. The assessor should be prepared to take all books, papers, records, etc. to the BOR meeting to explain how the assessments were derived. The assessor's role at the BOR meetings is described in Chapter 18.

Complete the Municipal Assessment Report

Assessors must annually file an electronic Municipal Assessment Report to DOR no later than the second Monday of June.

NOTE: For New Assessors

It is recommended that new assessors, in the first year of performing assessments, limit themselves to placing new construction on the roll, deleting buildings removed, performing the personal property assessments, and completing the assessment roll and various reports

previously discussed. Entering new construction on the assessment roll includes collecting data on each building constructed or remodeled since the previous January 1, completing a property record card, and estimating the value of the building using the same methods and procedures used by the previous assessor, if feasible. Adjustments may be required on those properties which the assessor feels are radically out of line; however, attempts to make extensive changes in the first year of assessing may not be the most practical policy.

If a new assessor, after evaluating the existing assessment situation in a municipality, feels that there are extensive inequities in the assessments, this fact should be brought to the attention of the local governing body. The Supervisor of Equalization for the district should also be contacted to help determine the best way to remedy the situation. In some cases, a complete revaluation of the municipality may be the only alternative. Chapter 19 discusses revaluation and the various alternatives available to a municipality considering revaluation.

Where it is not feasible to perform a revaluation or otherwise correct extensive inequities during the current assessment year, the new assessor may be hesitant to sign the assessment roll for that year. This is understandable since liability for all of the assessments rests with the assessor once the roll has been signed. Should the assessor refuse to sign the assessment roll, defense of those assessments then becomes the responsibility of the municipality, as determined by the courts in the case *of Bass v. Fond du Lac County, 60 Wis. 516*. For additional information on this, see Chapter 21.

Figure 4-1

Calendar of Events

Property Assessments and Tax Levies

This list of events is not all-inclusive but identifies significant primary deadlines and timeframes

Period or date	Statutory reference	Subject	Law or comment
Prior to January 1	**70.01**	**Calendar year is basis of general property tax**	"When so levied such taxes are a lien upon the property against which they are basis of general charged. That lien is superior to all other liens, and is effective as of January 1 in the year when the taxes are levied."
	70.05(1)	**Necessity for assessor by election**	"There shall be elected at the spring election one assessor for each taxation district not subject to assessment by a county assessor under s. 70.99 if election of the assessor is provided."
	70.05(1)	**Assessor to be certified**	"No person may assume the office of town, village, or city assessor unless certified by the department of revenue … as qualified to perform the functions of the office of assessor."
	19.01	**Form of oath**	State of Wisconsin County of _____ ss. I, the undersigned, who have been elected (or appointed) to the office of _____, but have not yet entered upon the duties thereof, swear (or affirm) that I will support the constitution of the United States and the constitution of the State of Wisconsin and will faithfully discharge the duties of said office to the best of my ability. So help me God _____ (Signature) Subscribed and sworn to before me this _____ day of _____20___ _____ (Signature)
	60.31(1) & (3) **61.21** **62.09(4)**	**When taken**	This oath must be taken within five days after appointment in towns and villages or within ten days of appointment in cities. Elected assessors in towns, villages, and cities must take and file the oath within five days of June 1. The clerk of the taxation district is empowered to administer the oath.

Period or date	Statutory reference	Subject	Law or comment
	73.03(2a) **70.32(1)** **70.34**	**Assessor shall utilize and defer to the WPAM in conducting all facets of the assessment function including application of the law, complying with statutory and administrative rules and procedures; and applying appraisal/assessment techniques and practices that reflect industry standards.**	"To prepare, have published and distribute to each property tax assessor and to others who so request assessment manuals … [which] discuss and illustrate accepted assessment methods, techniques, and practices with a view to more nearly uniform and more consistent assessments of property at the local level. The manual shall be amended by the department from time to time to reflect advances in the science of assessment, court decisions concerning assessment practices, costs, and statistical and other information deemed valuable to local assessors by the department."
	70.32(1)	**Assessor obtains knowledge of real property values**	"Real property shall be valued by the assessor in the manner specified in the *Wisconsin Property Assessment Manual* (WPAM) …from actual view or from the best information that the assessor can practicably obtain, at the full value which could ordinarily be obtained therefore at private sale.
Prior to January 1	**70.34**	**Assessor obtains knowledge of personal property**	"personal property shall, as far as practicable, be valued … at their true cash value … in the manner specified in WPAM."
	70.345	**Uniformity between real and personal property**	"The assessor shall exercise particular care so that personal property as a class on the assessment rolls bears the same relation to statutory value as real property as a class. To assist the assessor in determining the true relationship between real estate and personal property the department of revenue shall make available to local assessors information including figures indicating the relationship between personal property and real property on the last assessment rolls."
	70.10	**When to make assessments**	The assessor should begin work as soon as possible after June 1 or completion of the Board of Review, whichever is later, to assess all the real and personal property as of the close of January 1 each year.

Period or date	Statutory reference	Subject	Law or comment
(Usually held in November)	**73.06(1)**	**Attend annual school for assessors sponsored by the DOR**	"The Department of Revenue … shall annually … at the time which in its judgment is best calculated to obtain the ends sought, call a meeting of all such local assessors for conference and instruction relative to their duties in the valuation and assessment of property."
	69.63	**Receive sales transfer returns from DOR for posting of assessed values**	It shall be the duty of the Department of Revenue to collect from time to time statistics of recorded sales of real estate in each county and of the assessed valuation of the lands included in such sales."
	77.265	**Confidentiality of sales transfer returns**	Real Estate Transfer forms are privileged information.
	70.09(3)	**Receive tax forms and necessary supplies from Local Government Services (LGS) and other agencies**	"(a) The Department of Revenue shall prescribe basic uniform forms of assessment rolls, tax rolls, tax bills, tax receipts, tax roll settlement sheets and all other forms required for the assessment and collection of general property taxes throughout the state, and shall furnish each county designee a sample of the uniform forms." "(c) If any county has reason to use forms for assessment and collection of taxes in addition to those prescribed under par. (a), the county real property lister and treasurer jointly may prescribe such additional forms for use in their county, upon approval of the Department of Revenue." "(d) Each county designee who requires the forms prescribed in pars. (a) and (c) shall procure them at county expense and shall furnish such forms to the assessors, clerks and treasurers of the taxation districts within the county, as needed in the discharge of their duties."
February 1	**70.40** **70.42(2)** **70.421(2)**	**Deadline for submitting occupational tax forms to Manufacturing & Utility Bureau**	From: Iron Ore Concentrations Coal dock operators Crude oil refinery operators

Period or date	Statutory reference	Subject	Law or comment
Prior to February 15	**70.995(6)**	**DOR notifies local assessor what property will be assessed as manufacturing property**	"Prior to February 15 of each year the department of revenue shall notify each municipal assessor of the manufacturing property within the taxation district that will be assessed by the department during the current assessment year."
January-April	**70.32(2)**	**Assessor enters values in assessment roll**	"The assessor having fixed a value, shall enter the same opposite the proper tract or lot in the assessment roll, following the instruction prescribed therein."
	70.30	**Assessor enters value in the personal property assessment roll**	"Every assessor shall ascertain and set down in separate columns prepared for that purpose on the assessment roll and opposite to the names of all persons assessed for personal property the number and value of the following named items of personal property assessed to such person, which shall constitute the assessed valuation of the several items of property therein described …"
	70.43(2) **70.43(4)**	**Assessor makes corrections for errors of preceding year**	"If the assessor discovers a palpable error in the assessment of a tract of real estate or an item of personal property that results in the tract or property having an inaccurate assessment for the preceding year, the assessor shall correct that error by adding to or subtracting from the assessment for the preceding year. The result shall be the true assessed value of the property for the preceding year. The assessor shall make a marginal note of the correction on that year's assessment roll. As soon as practicable, the assessor shall provide written notice of the correction to the person assessed. That notice shall include information regarding that person's appeal rights to the board of review."
	70.44(1) **70.44(3)**	**Assessor values property omitted in 2 most recent years and corrects roll**	"Real or personal property omitted from assessment in any of the 2 next previous years unless previously reassessed for the same year or years, shall be entered once additionally for each previous year of such omission, designating each such additional entry as omitted for the year of omission and affixing a just valuation to each entry for a former year as the same should then have been assessed according to the assessor's best judgment, and taxes shall be apportioned, using the net tax rate as provided in s. 70.43, and collected on the tax roll for such entry. As soon as practicable, the assessor shall provide written notice concerning … that person's

Period or date	Statutory reference	Subject	Law or comment
			appeal rights to the board of review to the owner of the property."
	70.32(2) **70.09(3)**	**Keep assessment records as work progresses**	In other parts of this manual are shown accepted assessment methods, records, and record systems, etc. which are essential to a good assessment and an adequate defense.
	70.35(1)	**Question owners of personal property on amount and value of taxable and property exempt under s. 70.11(39) or (39m)**	"To determine the amount and value of any personal property for which any person, firm or corporation should be assessed, any assessor may examine such person or the managing agent or officer of any firm or corporation under oath as to all such items of personal property and the taxable value thereof as defined in section 70.34 if the property is taxable and the fair market value if the property is exempt under 70.11(39) or (39m)."
January-April	**70.35(1)** **70.35(2)**	**Assessor distributes personal property returns**	"In the alternative the assessor may require such person, firm or corporation to submit a return of such personal property and of the taxable value thereof. There shall be annexed … the declaration of such person or of the managing agent or officer of such firm or corporation that the statements therein contained are true." "The return shall be made and all the information therein requested given by such person …. department of revenue which shall provide suitable schedules for such information bearing on value as the department deems necessary to enable the assessors to determine the true cash value of the taxable personal property, and of the personal property that is exempt under s. 70.11 (39) or (39m), that is owned or in the possession of such person on January 1 as provided in s. 70.10."
March 1	**70.35(3)**	**Deadline for filing personal property returns with the assessor**	"Each return shall be filed with the assessor on or before March 1 of the year in which the assessment provided by s. 70.10 is made. The assessor, for good cause, may allow a reasonable extension of time for filing such return. All returns filed under this section shall be the confidential records of the assessor's office, except that the returns shall be available for use before the board of review as provided in this chapter. No return required under this section is controlling on the assessor in any respect in the assessment of any property."

Period or date	Statutory reference	Subject	Law or comment
	70.995(12)(a)(b)	**Manufacturers Property forms**	"The Department … on or before March 1. allow an extension to April 1."
	70.365	**Mail notices of changed real property assessments**	"When the assessor assesses any taxable real property, or any improvements taxed as personal property under s. 77.84 (1), and arrives at a different total than the assessment of it for the previous year, the assessor shall notify the person assessed if the address of the person is known to the assessor, otherwise the occupant of the property. If the assessor determines that land assessed under s. 70.32 (2r) for the previous year is no longer eligible to be assessed under s. 70.32 (2r), and the current classification under s. 70.32 (2) (a) is not undeveloped, agricultural forest, productive forest land, or other, the assessor shall notify the person assessed if the assessor knows the person's address, or otherwise the occupant of the property, that the person assessed may be subject to a conversion charge under s. 74.485. Any notice issued under this section shall be in writing and shall be sent by ordinary mail at least 15 days before the meeting of the board of review or before the meeting of the board of assessors in 1st class cities and in 2nd class cities that have a board of assessors under s. 70.075, except that, in any year in which the taxation district conducts a revaluation under s. 70.05, the notice shall be sent at least 30 days before the meeting of the board of review or board of assessors. The notice shall contain the amount of the changed assessment and the time, date, and place of the meeting of the local board of review or of the board of assessors. However, if the assessment roll is not complete, the notice shall be sent by ordinary mail at least 15 days prior to the date to which the board of review or board of assessors has adjourned, except that, in any year in which the taxation district conducts a revaluation under s. 70.05, the notice shall be sent at least 30 days prior to the date to which the board of review or board of assessors has adjourned. The assessor shall attach to the assessment roll a statement that the notices

Period or date	Statutory reference	Subject	Law or comment
			required by this section have been mailed and failure to receive the notice shall not affect the validity of the changed assessment, the resulting changed tax, the procedures of the board of review or of the board of assessors or the enforcement of delinquent taxes by statutory means. After the person assessed or the occupant of the property receives notice under this section, if the assessor changes the assessment as a result of the examination of the rolls as provided in s. 70.45 and the person assessed waives, in writing and on a form prescribed or approved by the department of revenue, the person's right to the notice of the changed assessment under this section, no additional notice is required under this section. The secretary of revenue shall prescribe the form of the notice required under this section. The form shall include information notifying the taxpayer of the procedures to be used to object to the assessment. The form shall also indicate whether the person assessed may be subject to a conversion charge under s. 74.485."
First Monday in April	**70.10**	**Assessment is to be completed**	"Except in cities of the 1st class and 2nd class cities that have a board of assessors under s. 70.075, the assessment shall be finally completed before the first Monday in April."
	70.50	**County assessor delivers assessment rolls to municipal clerks**	"On or before the first Monday in April, a county assessor under s. 70.99 shall deliver the completed assessment roll and all sworn statements and valuations of personal property to clerks of the towns, cities & villages in the county who shall file and preserve them in the clerk's office.
Second Monday of April	**70.47(3)(a)**	**County Board of Review**	"With respect to the assessment rolls of taxing districts prepared by a county assessor, the board of review as constituted under s. 70.99(10) shall schedule meetings in each taxing district on specific dates beginning with the 2nd Monday of April."
April, May, June	**70.995(8)(b)**	**Notification of full value manufacturing assessments to owners and to respective municipalities**	"The Department of Revenue shall annually notify each manufacturer assessed under this section and the municipality in which the manufacturing property is located of the full value of all real and personal property owned by the manufacturer."

Period or date	Statutory reference	Subject	Law or comment
May, June, July, August	**70.995(8)(c)(d)**	**Objection to manufacturing valuation must be filed with State Board of Assessors (BOA) with-in 60 days of issuance of assessment**	"All objections to the amount, valuation, taxability…" "A municipality may file an objection with the state board of assessors to the amount, valuation, or taxability under this section or to the change from assessment under this section … of a specific property having a situs in the municipality, whether or not the owner of the specific property in question has filed an objection. Objection shall be made on a form prescribed by the department and filed with the board within 60 days of the date of the issuance of the assessment in question."
May and on-going	**70.995(8)(a)**	**The BOA to investigate manufacturing assessment objections and notifies owners and municipality**	"The state board of assessors shall investigate any objections filed under par. (c) or (d) … The state board of assessors, after having made the investigation, shall notify the person assessed … and the appropriate municipality of its determination by 1st class mail."
May and on-going	**70.995(8)(a)**	**Manufacturing appeals from the BOA filed with the Tax Appeals Commission (TAC)**	"The person assessed or the municipality having been notified of the determination of the state board of assessors shall be deemed to have accepted such determination unless the person or municipality files a petition for review with the clerk of the tax appeals commission as provided in s. 73.01(5) and the rules of practice promulgated by the commission. If an assessment is reduced by the state board of assessors, the municipality affected may file an appeal seeking review of the reduction … before the tax appeals commission even though the municipality did not file an objection to the assessment with the board."
May	**70.45**	**Delivery of assessment roll to clerk for open examination**	"When the assessment rolls have been completed in cities of the 1st class, they shall be delivered to the commissioner of assessments, in all other cities to the city clerk, in villages to the village clerk and in towns to the town clerk. These officials shall have published a class 1 notice, if applicable, or posted notice under Chapter 985, in anticipation of the roll delivery as provided in Sec. 70.50, that on certain days, therein named, the assessment rolls will be open for examination by the taxable inhabitants, which notice may assign a day or days for each ward, where there are separate assessment rolls for wards, for the inspection of rolls. On examination, the commissioner of assessments, assessor or assessors may make

Period or date	Statutory reference	Subject	Law or comment
			changes that are necessary to perfect the assessment roll or rolls, and after the corrections are made the roll or rolls shall be submitted by the commissioner of assessments or clerk of the municipality to the board of review."
First Monday of May	**70.50**	**Delivery of assessment roll to clerk**	"Except in counties that have a county assessment system under s. 70.99 and in cities of the 1st class and in 2nd class cities that have a board of assessors under s. 70.075 the assessor shall, on or before the first Monday in May, deliver the completed assessment roll and all sworn statements and valuations of personal property to the clerk of the town, city or village, who shall file and preserve them in the clerk's office."
May	**70.52**	**Clerk examines roll and makes necessary corrections**	"Upon receiving assessment roll the said clerk shall carefully examine it. The clerk shall correct all double assessments, imperfect descriptions and other errors apparent upon the face of the roll, and strike off all parcels of real property not liable to taxation. The clerk shall add to the roll any parcel of real or personal property omitted by the assessors and immediately notify them thereof; and such assessors shall forthwith view and value the same and certify such valuation to said clerk, who shall enter it upon the roll, and such valuation shall be final. To enable such clerk to properly correct defective descriptions the clerk may request aid when necessary, from the county surveyor, whose fees for the services rendered shall be paid by the town, city or village."

Period or date	Statutory reference	Subject	Law or comment
	70.49(1)	**Assessor signs affidavit in assessment roll**	"The assessors shall annex to the completed assessment roll, before the meeting of the board of review, their affidavits, to be made and certified substantially in the following form: STATE OF WISCONSIN, _____County, ss. I, _____ the assessor for the _____of_____ in said county, do solemnly swear that the annexed assessment roll contains, according to my best information and belief, a complete list of all real and personal property liable for assessment for the present year and that the valuations of real and personal property for the present year in said district, have been made with the best information available using professionally accepted appraisal practices. I swear that I have performed, without prejudice, all the duties of the office of assessor with respect to such assessment roll. Notices of changed assessment as required by Section 70.365, Wis. Stats., were deposited in the U.S. mail on _____. I also do solemnly swear that I am certified by the Wisconsin Department of Revenue under Section 73.09 Wis. Stats., to perform the duties of assessor. Subscribed and sworn to before me this_____ day of _____, 20 ____ _____ Assessor's Signature"
May	**70.365**	**Assessor attaches statement regarding notices of changed assessment**	"The assessor shall attach to the assessment roll a statement that the notices required by this section have been mailed…"
During the 30-day period beginning on the Second Monday of May	**70.47(1)**	**BOR: time and place of meeting**	"The board of review shall meet annually at any time during the 30-day period beginning on the second Monday of May. In towns and villages the board shall meet at the town or village hall or some place designated by the town or village board. If there is no such hall, it shall meet at the clerk's office, or in towns at the place where the last annual town meeting was held. In cities the board shall meet at the council chamber or some place designated by the council and in cities of the first class in some place designated by the commissioner of assessments of such cities."

Period or date	Statutory reference	Subject	Law or comment
	70.47(3)	**BOR receives assessment roll at first session**	Shall receive the assessment roll and sworn statements from the clerk. Shall be in session at least 2 hours for taxpayers to appear and examine the assessment roll and other assessment data. If the assessment roll is not completed at the time of the first meeting, the board shall adjourn for the time necessary to complete the roll, and shall post a written notice on the outer door of the place of meeting stating the time to which the meeting is adjourned.
	70.47(3)(ag)	**Assessor attends first session of BOR**	The assessor shall be present at the first meeting of the board or review.
	70.48	**Assessor to attend BOR to offer sworn oral testimony**	"The assessor or the assessor's authorized representative shall attend without order or subpoena all hearings before the Board of Review and under oath submit to examination and fully disclose to the board such information as the assessor may have touching the assessment and any other matters pertinent to the inquiry being made."
May	**70.48**	**Clerk to make corrections ordered by BOR**	"The clerk shall make all corrections to the assessment roll ordered by the Board of Review, including all changes in the valuation of real property. When any valuation of real property is changed the clerk shall enter the valuation fixed by the board in red ink in the proper class above the figures of the assessor, and the figures of the assessor shall be crossed out with red ink. The clerk shall also enter upon the assessment roll, in the proper place, the names of all persons found liable to taxation on personal property by the board of review, setting opposite such names respectively the aggregate valuation of such property as determined by the assessor, after deducting exemptions and making such corrections as the board has ordered. All changes in valuation of personal property made by the Board of Review shall be made in the same manner as changes in real estate."
May	**70.47(12)**	**BOR sends notice of decision; clerk prepares affidavit of mailing**	"Prior to final adjournment, the board of review shall provide the objector … by personal delivery or notice by mail, return receipt required, of the amount of the assessment as finalized by the Board and an explanation of appeal rights and procedures… Upon delivering or mailing the

Period or date	Statutory reference	Subject	Law or comment
			notice under this subsection, the clerk of the board of review shall prepare an affidavit specifying the date when that notice was delivered or mailed."
	70.53	**Clerk prepares aggregate statement of assessments**	"Upon the correction of the assessment roll as provided in s. 70.52, the clerks shall prepare and, on or before the 2nd Monday in June, transmit to the Department of Revenue a detailed statement of the aggregate of each of the several items of taxable property specified in sec. 70.30, Wis. Stats. a detailed statement of each of the several classes of taxable real estate, entering land and improvements separately, as prescribed in sec. 70.32(2), the aggregate of all taxable property by elementary and high school district and by vocational, technical and adult education district, and a detailed statement of the aggregate of each of the several items of exempt real property as specified by the department of revenue, entering land and improvements separately, and shall make available to the department of revenue at its request a copy of the corrected assessment roll from which the detailed statement is prepared. Failure to comply subjects the taxation district to the penalty provisions under sec. 73.03(6). The Department of Revenue shall review and correct the statement. Every county clerk shall, at the expense of the county, annually procure and furnish to each town, city and village clerk blanks for such statements, the form of which shall be prescribed by the Department of Revenue."
	70.65	**Clerk transcribes listings and valuations into tax rolls**	"Annually the clerk of the taxation district shall prepare a tax roll. The clerk shall begin preparation of the tax roll at a time sufficient to permit timely delivery of the tax roll under s.74.03. The format of the tax roll shall be prescribed by the Department of Revenue under sec. 70.09(3)."
After BOR	**70.73(1m)**	**Discovery of palpable errors after BOR has adjourned**	If a town, village or city clerk or treasurer discovers a palpable error, as described under sec. 74.33 (1), Wis. Stats., in the assessment roll after the board of review has adjourned for the year under sec. 70.47 (4), Wis. Stats., the clerk or treasurer shall correct the assessment roll before calculating the property taxes that are due on the property

Period or date	Statutory reference	Subject	Law or comment
			related to the error and notify the DOR of the correction under sec. 74.41, Wis. Stats.
Second Monday of June	**73.03(5)**	**Send the following reports to the Supervisor of Equalization**	Municipal Assessment Report * (if Report can't be finished by June, an estimated report should be submitted.)
Second Monday of June	**66.1105(6)(a)**	**Clerk & Assessor submits TID Report**	"The department of revenue may authorize allocation of tax increments only if the city clerk and assessor annually submit to the department all required information on or before the second Monday in June…"
Second Monday of June	**79.095**	**Report value of computers that are exempt**	"Each municipality shall report to the department of revenue… **(a)** On or before the 2nd Monday in June, the value of the property that is exempt under s. 70.11 (39) and (39m) in each taxing jurisdiction for which the municipality assesses property.
August 15	**70.57(1)**	**Determination of full values of each county, city, village, and town of the state by Dept. of Revenue (DOR)**	"The department of revenue before August 15 of each year shall complete the valuation of the property of each county and taxation districts of the state. From all the sources of information accessible to it the department shall determine and assess by class the value of all property subject to general property taxation in each county and taxation district. It shall set down a list of all the counties and taxation districts, and opposite to the name of each county and taxation district, the valuation determined by the department, which shall be the full value according to its best judgment. There shall also be prepared a list of all the counties of the state, with opposite the name of each county the valuation determined, which shall be certified by the secretary of revenue as the assessment of the counties of the state made by the department, and be delivered to the department of administration.

Period or date	Statutory reference	Subject	Law or comment
August 15	**70.57(1m)**	**DOR notifies each county and taxation district of its equalized value**	"On August 15 the department of revenue shall notify each county and taxation district of its equalized value. The department of revenue shall make available to each taxation district a list of sales within the taxation district and shall indicate whether or not those sales were used or rejected in establishing equalized value. If insufficient residential and agricultural sales in a equalized taxation district require the department to use sales from other taxation districts in establishing value the department shall so notify the affected taxation district and, upon written request from that taxation district, shall make available to the taxation district the sales information from other taxation districts and other information used to establish the equalized value. Upon resolution by the governing body of a county or taxation district, the department shall review the equalized value established for the county or taxation district."
	70.575	**Full value state assessment by DOR**	"The department, not later than August 15 in each year, shall total the assessments of counties made by the department of revenue under section 70.57, and the total shall be known as the state assessment and shall be the full market value of all general property of the state liable to state, county and local taxes in the then present year. The department shall enter upon its records such state assessment."
On or before 4th Monday in August	**70.60(1)**	**Department of Administration (DOA) apportions state tax to counties**	The department of administration shall compute the state tax chargeable against each county basing such computation upon the valuation of the taxable property of the county as determined by the department of revenue pursuant to s. 70.57. On or before the 4th Monday of August in each year the department of administration shall certify to the county clerk of each county the amount of the taxes apportioned to and levied upon the county, and all special charges which the county clerk is required by law to make in any year to any such county to be collected with the state tax. The county clerk shall then charge to each county the whole amount of such taxes and charges, and the same shall be paid into the state treasury as provided by law."

Period or date	Statutory reference	Subject	Law or comment
15 days prior to annual county board meeting	**73.06(5)**	**DOR makes separate report to county board in regard to relative value of property in each taxation district**	"The department of revenue through its supervisor of equalization shall make a report to the county board of each county showing in detail the work of local assessors in their several districts, the failure, if any, of such assessors to comply with the law, the relative assessed and full value of property in each taxation district, and all information and statistics that may be obtained. Such report shall be filed with the county clerk at least 15 days before the annual meeting of the county board."
Annual county board meeting	**70.62(1)**	**Determination of county tax to be levied for the year**	"The county board shall also, at such meeting, determine by resolution the amount of taxes to be levied in their county for the year .
10 days after county board meeting	**70.63(1)**	**Apportionment of county and state taxes to towns, villages, and cities within the county**	"The county clerk shall apportion the county tax, and the whole amount of state taxes and charges levied upon the county, as certified by the department of administration, among the towns, cities and villages of the county, according and in proportion to the valuation thereof as determined by the Department of Revenue. The county clerk shall carry out in the record book opposite the name of each in separate columns, the amount of state taxes and charges and the amount of county taxes so apportioned thereto, and the amount of all other special taxes or charges apportioned or ordered, or which the county clerk is required by law to make in any year to any town, city or village, to be collected with the annual taxes. The clerk shall certify to the clerk of, and charge to each town, city and village, except in cities of the 1st class, the amount of all such taxes so apportioned to and levied upon it, and shall, at the same time, file with the county treasurer a certified copy of the apportionment."
On or Before October 15	**70.64(3)**	**Equalized Value appeals from county or taxation district**	"To accomplish an appeal there shall be filed with the tax appeals commission on or before October 15 an appeal in writing setting forth: (a) That the county or taxation district, naming the same, appeals to the tax appeals commission from the assessment made by the department of revenue under sec. 70.57, Wis. Stats. specifying the date of such assessment. (b) Whether the appeal is to obtain a review and redetermination of the assessment of all the taxation districts of the county or of particular districts only, therein specified. (c)Whether review and redetermination is

Period or date	Statutory reference	Subject	Law or comment
			desired as to real estate, or personal property, or both. (d) That the appeal has been authorized by an order or resolution of the county board or governing body of the taxation district in whose behalf the appeal is taken. (e) A plain and concise statement, without unnecessary repetition, of the facts constituting the grievance sought to be remedied upon appeal, which shall specifically allege in what respects the assessment in error. (f) The appeal shall be verified by a member of the governing body of the county or taxation district authorizing the appeal in the manner that pleadings in courts of record are verified. When 2 or more taxation districts join in taking such appeal the verification may be made by the proper officer of any one of them."
October and November	**70.56(1)**	**Lost assessment roll and new assessment**	"Whenever the assessment roll of any assessment district shall be lost or destroyed before the second Monday of October in any year and before the tax roll there from has been completed the assessor of such district shall immediately prepare a new roll and as soon thereafter as practicable make a new assessment of the property in the assessor's district. If the Board of Review for such district shall have adjourned without day before such new assessment is completed such board shall again meet at a time fixed by the clerk of the town, city or village, not later than the fourth Monday in October and like proceedings shall be had, as near as may be, in reference to such new assessment and assessment roll as in case of other assessments, and such clerk shall give notice of the time and place of such meeting of the board of review as is provided in sec. 70.47(2), Wis. Stats. Such new assessment and assessment roll shall be deemed the assessment and assessment roll of such assessment district to all intents and purposes. In case the assessor shall fail to make such new assessment or the board of review shall fail to meet and review the same, or any assessment roll is lost or destroyed after the second Monday in October in any year and before the tax roll there from is completed, or both the assessment roll and tax roll are lost or destroyed, then the county clerk shall make out and deliver a tax roll in the manner and with like effect as provided ins. 70.71."

Period or date	Statutory reference	Subject	Law or comment
October and November	**70.56 (2)**	**Lost tax roll**	"Whenever a tax roll in any town, city or village shall be lost of destroyed before it has been returned by the treasurer of sheriff holding the same, a new roll shall be prepared in like manner as the first, and delivered to such treasurer or sheriff, who shall complete the collection of the taxes and return such new tax roll in the manner provided for the original tax roll."
November	**69.62**	**County clerk to file statement of taxes and indebtedness with DOR**	"The county clerk of each county shall, immediately upon the receipt from the department of revenue of the blanks and instructions necessary for carrying out the provisions of s. 69.61, by town, village and city officers, distribute the same to such officers at the expense of the county, and shall annually, on or before November 30, make out and transmit to the department of revenue, a statement in detail of all county taxes levied on taxable property in the county revenue levied during the preceding year, and the purposes for which the same were levied and expended. Any county clerk failing to make the statement herein provided for, and within the time above provided, shall be liable to the county for all damages caused by the delinquency."
November 1 and on-going	**70.995(8)(e)**	**DOR equated manufacturing assessment roll delivered to local clerk**	"Upon completion of and review by the tax appeals commission and receipt of the statement of assessments required under s. 70.53, the department of revenue shall be responsible for equating all full-value manufacturing property assessments entered in the manufacturing property assessment roll to the general level of assessment of all other property within the individual taxation district. Thereafter, the manufacturing property assessment roll shall be delivered to the municipal clerk and annexed to the municipal assessment roll containing all other property."
December 1	**79.10**	**Clerks receives notification of tax credit from the LGS**	On or before December 1 of the year preceding the distribution under sub. (7m)(a), or before the department of revenue shall notify the clerk of each town, village and city … of the amount to be distributed to it under sub. (7m)(a), on the following Monday in July. The anticipated receipt of such distribution shall not be taken into consideration in determining the tax rate of the municipality but shall be applied as tax credits."

Period or date	Statutory reference	Subject	Law or comment
December	**70.73(1)**	**Correction of tax roll and assessment roll before delivery to treasurer**	Whenever it shall be discovered by any town, village or city clerk or treasurer that any parcel of land has been erroneously described on the tax roll the clerk or treasurer shall correct such description… [and when discovered] that personal property has been assessed to the wrong person, or two or more parcels of land belonging to different individuals or corporations have been erroneously assessed together on the tax roll, the clerk or treasurer shall notify the assessor and all parties interested, if residents of the county, by notice in writing to appear at the clerk's office at some time, not less than five days thereafter, to correct the assessment roll, at which time and place the assessment roll shall be corrected by entering the names of persons liable to assessment thereon, both as to real and personal property, describing each parcel of land and giving its proper valuation to each parcel separately owned; but the valuation so given to separate tracts of real estate shall not together exceed nor be less than the valuation given to the same property when the several parcels were assessed together. Such valuation of parcels of land or correction of names of persons assessed with personal property may be made at any time before the tax roll shall be returned to the county treasurer for the year in which such tax is levied. Such valuation or correction of names, when so made, shall be held just and correct and be final and conclusive."
Third Monday of December or before	**70.65(5), 74.03**	**Clerk delivers tax roll to treasurer**	"The clerk of the taxation district shall transfer the tax roll, prepared under s. 70.65, to the treasurer of the taxation district on or before the 3rd Monday in December."
December	**70.73(3)**	**Correction of tax and assessment roll after delivery to treasurer**	"When the assessment roll shall have been so corrected the clerk shall enter a marginal note on the roll stating when the correction was made by the assessor; and if the taxes shall have been extended against the property previously the clerk shall correct the tax roll in the same manner that the assessment roll was corrected, and extend against each tract the proper amount of tax to be collected."
	69.60	**Clerk files statement of taxes and indebtedness**	"The clerk of each town, city, and village shall annually, at the time required by law to deliver the tax roll to the town, city or village treasurer, make out and transmit to the

Period or date	Statutory reference	Subject	Law or comment
		with county clerk	county treasurer, on blanks furnished by the department of revenue, a statement showing the total a-mount of all taxes levied therein by said town, city or village for the current year."
December	**69.61**	**Clerk files statement of taxes with DOR**	"Annually, or before the 3rd Monday of December, a statement in detail of all taxes levied in each town, village and city during the year, shall be made and filed by the clerk thereof, with the department of revenue. Any such clerk failing to make the statement herein provided for, and within the time above provided, shall be liable to the town, village and city for all damages caused by the delinquency. The department of revenue shall prepare and furnish the blanks for such statement, as well as for the statement mentioned in s. 69.62."

End of Assessment Year