2018

Wisconsin Property Assessment Manual

Revisions

Volume 1

Chapter	What Changed?
Chapter 1	• Page 1-8: updated AAR required attachment – summary of open book • Page 1-9 and 1-28: 2017 Act 59/AB 64 – exemption of property reported on Schedule C of PA-003 for 2018 • Page 1-13: 2017 Act 59/AB 64 – removed state levy from tax bill
Chapter 2	• Page 2-2: updated responsibilities by level of certification • Page 2-5: updated levels of Assessor Certification by municipality for 2019 assessment • Page 2-9: updated exam process • Page 2-13: updated tax delinquency information
Chapter 3	• No changes
Chapter 4	• Page 4-3: law change - 2017 Act 68/AB480: Board of Review no sooner than 7 days after open book • Page 4-6: law change - 2017 Act 68/AB480: request property view notification process • Page 4-9: law change - 2017 Act 68/AB480: Board of Review meeting starting 45 day period on the fourth Monday of April and no sooner than 7 days after open book • Page 4-11: law change - 2017 Act 68/AB480: Board of Review meeting starting 45 day period on the fourth Monday of April and no sooner than 7 days after open book
Chapter 5	• Page 5-2: law change - 2017 Act 68/AB480: Board of Review meeting starting 45 day period on the fourth Monday of April and no sooner than 7 days after open book • Page 5-10: law change - 2017 Act 68/AB480: request property view notification process and Milewski v. Town of Dover Wisconsin Supreme Court Case • Page 5-15: law change - 2017 Act 68/AB480: Board of Review meeting starting 45 day period on the fourth Monday of April and no sooner than 7 days after open book
Chapter 6	• Page 6-2: law change - 2017 Act 68/AB480: Board of Review meeting starting 45 day period on the fourth Monday of April and no sooner than 7 days after open book • Page 6-5: law change - 2017 Act 68/AB480: request property view notification process and Milewski v. Town of Dover Wisconsin Supreme Court Case • Page 6-15: law change - 2017 Act 68/AB480: Board of Review meeting starting 45 day period on the fourth Monday of April and no sooner than 7 days after open book
Chapter 7	• Page 7-3: law change - 2017 Act 68/AB480: Board of Review meeting starting 45 day period on the fourth Monday of April and no sooner than 7 days after open book • Page 7-5: added Change Roll information • Page 7-6: law change - 2017 Act 68/AB480: Board of Review meeting starting 45 day period on the fourth Monday of April and

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	no sooner than 7 days after open book • Page 7-20: law change - 2017 Act 115/SB 177: assessment of drainage districts • Page 7-25: law change - 2015 Act 356/SB488: safe at home • Page 7-29: expanded list of exemption codes • Page 7-32: Summary of Open Book – Required • Page 7-35: Property Record Card Printing • Page 7-50: updated XML Assessment and Tax Roll
Chapter 8	• Page 8-3: clarified assessment record information • Page 8-4: updated Property Record Card information • Page 8-22: updated forms list
Chapter 9	• Page 9-21: law change - 2017 Act 68/AB480: request property view notification process and Milewski v. Town of Dover Wisconsin Supreme Court Case • Page 9-24: updated definition of related persons for determining arm's length transactions • Page 9-42: updated sources
Chapter 10	• Page 10-54: law change - 2017 Act 68/AB480: Board of Review deny hearing when property owner refuses exterior view and income information at Board of Review, information for Milewski v. Town of Dover Wisconsin Supreme Court Case • Page 10-56: updated sources
Chapter 11	• Page 11-19: updated sources
Chapter 12	• Page 12-20: updated for law change - 2017 Act 68/AB480: request property view notification process • Page 12-73: updated sources
Chapter 13	• No changes
Chapter 14	• Page 14-5: law change - 2017 Act 68/AB480: Board of Review meeting starting 45 day period on the fourth Monday of April and no sooner than 7 days after open book • Page 14-49: 2017 Act 68/AB480: request property view notification process, information for Milewski v. Town of Dover Wisconsin Supreme Court Case • Page 14-81: updated sources
Agricultural Programs	• Removed Farmland Protection Policy Act • Added State Acres for Wildlife Enhancement (SAFE) and Monarch (SAFE) • Updated Agricultural Land Easements • Updated Grassland Reserve Program
Chapter 14–A	• No changes
Chapter 14–B	• Updated for 2018 calculation
Chapter 14-C	• No changes
Chapter 14–D	• No changes

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Chapter 15	• No changes
Chapter 16	• Page 16-1: updated forest information
Chapter 17	• Page 17-15: 2017 Act 59/AB 64 – reporting on 2018 Statement of Personal Property (PA-003) not required to receive computer exemption • Page 17-15: 2017 Act 59/AB 64 – exemption of property reported on Schedule C of PA-003 for 2018
Chapter 18	• Page 18-30: 2017 Act 59/AB 64 – exemption of property reported on Schedule C of PA-003 for 2018
Chapter 19	• Page 19-3: law change - 2017 Act 68/AB480: Board of Review meeting starting 45 day period on the fourth Monday of April • Page 19-5 and 19-15: law change - 2017 Act 68/AB480: request property view notification process, information for Milewski v. Town of Dover Wisconsin Supreme Court Case • Page 19-7: Notice of Personal Property Assessment recommended best practice • Page 19-7: process when State of Personal Property (PA-003) not filed • Page 19-14: clarified billboard information • Page 19-17: law change - 2017 Act 68/AB480: request property view notification process, information for Milewski v. Town of Dover Wisconsin Supreme Court Case • Page 19-22: 2017 Act 59/AB 64 – exemption of property reported on Schedule C of PA-003 for 2018 • Page 19-23: 2017 Act 59/AB 64 – reporting on 2018 Statement of Personal Property (PA-003) not required to receive computer exemption • Page 19-24: clarified leased personal property information • Page 19-39: Notice of Personal Property Assessment recommended best practice
Chapter 20	• Page 20-4: 2017 Act 59/AB 64 – reporting on 2018 Statement of Personal Property (PA-003) not required to receive computer exemption • Page 20-4: clarified leased personal property information • Page 20-25: updated cemetery and burial ground exemption information • Page 20-28: 2017 Act 59/AB 64 – reporting on 2018 Statement of Personal Property (PA-003) not required to receive computer exemption • Page 20-33: updated sources
Chapter 21	• Page 21-1: clarified information • Page 21-4: law change - 2017 Act 68/AB480: Board of Review meeting starting 45 day period on the fourth Monday of April • Page 21-8: law change - 2017 Act 68/AB480: Board of Review deny

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	hearing when property owner refuses exterior view and information for Milewski v. Town of Dover Wisconsin Supreme Court Case • Page 21-12: information for Milewski v. Town of Dover Wisconsin Supreme Court Case • Page 21-16: change - 2017 Act 68/AB480: Board of Review meeting starting 45 day period on the fourth Monday of April • Page 21-17: law change - 2017 Act 68/AB480: request property view notification process, information for Milewski v. Town of Dover Wisconsin Supreme Court Case • Page 21-19: law change - 2017 Act 68/AB480: Board of Review deny hearing when property owner refuses exterior view and income information at Board of Review, information for Milewski v. Town of Dover Wisconsin Supreme Court Case
Chapter 22	• Page 22-8: law change - 2017 Act 68/AB480: Board of Review deny hearing when property owner refuses exterior view and income information at Board of Review, information for Milewski v. Town of Dover Wisconsin Supreme Court Case • Page 22-35: Act 59/AB 64 – exemption of property reported on Schedule C of PA-003 for 2018 • Page 22-70: Regency West Apartments, LLC v City of Racine (Wisconsin Supreme Court case - valuation of low income property) • Page 22-74: included beneficial ownership test from MKE Regional Medical Center, Inc. v. C Wauwatosa • Page 22-80: Act 59/AB 64 – exemption of property reported on Schedule C of PA-003 for 2018 • Page 22-89: Milewski v. Town of Dover (Wisconsin Supreme Court case - assessment appeal process)
Appendix	• Page A-1: added special inspection warrant and affidavit forms and samples
Glossary	• Page G-1: added AAR due date for cities of the first class