

Wisconsin Dept of Revenue State & Local Finance Newsletter March 2022



Message from our administrator

As we move into spring, I am reminded of a quote by Mimi Novic, "Sometimes we can only find our true direction when we let the wind of change carry us." In 2022, we avail the opportunity of change with American Rescue Plan Act – State and Local Fiscal Recovery Funds (ARPA-SLFRF) – financial support only outdone by the FDR administration's New Deal. Our hope is that communities throughout Wisconsin take time to

plan and meet with the public to determine how to Build Back Better. The State and Local Finance Division will continue to reach out to our friends in local government to consider planning and collaborating on projects that will make our children, and generations to follow, proud of our efforts.

Although local leaders are inundated with requests, we suggest – taking a step back to plan, discuss and decide on a greater purpose that goes beyond obvious uses. Instead, enter the realm of "what if?"

What if we consider regional initiatives, partnering with other ARPA-SLFRF recipients? What if we leverage our ARPA-SLFRF with other state and federal programs? What if we invest in critical infrastructure?

We have a great opportunity to make a difference with ARPA-SLFRF and look to local leaders to help build back our post-pandemic Wisconsin – Better Together!

John Dickert,
SLF Administrator

"Sometimes we can only find our true direction when we let the wind of change carry us."

Meet SLF's Newest Employees



Carrie Cusick joined our team in February as an IS Business Automation Analyst in SLF's Technology and Applications unit. Carrie provides internal and external customer service and assists with testing SLF forms, systems and applications. Before joining SLF, Carrie worked in DOR's Income, Sales and Excise Tax Division.



Krista Zettle joined our team in January as a Program Support Specialist in SLF's Communications and Outreach unit. Krista assists with a variety of communication needs and holds the role of Board of Assessors clerk. Prior to joining DOR, she worked as a Wisconsin real property lister.

Important Calendar Dates

- Mar 15** Due to DOR – treasurer's tax roll settlement sheets, fallen protective services insurance report, 2021 tax rolls
- Mar 25** DOR posts final assessment to sales ratio reports
- Mar 28** DOR issues lottery/gaming credit payments and posts settlement reports
- Mar 31** Due to DOR – municipal financial report (MFR) with populations <2,500; payments for 2021 municipal fee for manufacturing property assessment
- Apr 1** Due to DOR – manufacturing property returns (M-Forms) extended deadline; telco forms extended deadline
- Apr 15** Due to DOR – TID administrative certification fees
- Apr 26** DOR posts 2022 annual assessment summary report
- May 2** Due to DOR – expenditure restraint program worksheet, room tax report and MFR with populations >2,500; stratified assessment data
DOR issues personal property aid payments
DOR posts 2022 TID reports (active/terminations)
- May 16** Due to DOR – MFR extended deadline
- May 30** State holiday – offices closed
- Jun 8** Initial Board of Review meeting deadline
- Jun 13** Due to DOR – municipal assessment report and statement of assessment
Manufacturing full value rolls posted
- Jul 1** Due to DOR – TID annual report, tax exemption summary report
- Jul 4** State holiday – offices closed
- Jul 25** DOR issues exempt computer aid, county and municipal aid, utility aid, video service provider aid, expenditure restraint program aid, school tax levy credit and first dollar credit payments
- Aug 1** DOR releases preliminary 2022 equalized, TID, and net new construction values for review
- Aug 7** Due to DOR – municipal feedback on preliminary 2022 equalized, TID, and net new construction values
- Aug 15** DOR posts final 2022 equalized, TID, and net new construction values
Due to DOR – video service provider report
- Sep 5** State holiday – offices closed



Important update with final rule

U.S. Department of Treasury's (Treasury) final rule guidance allows all NEUs more spending flexibility and less reporting requirements

Treasury released the [final rule](#) in January. Local governments can now spend any amount under the [\\$10 million threshold](#) for any government service expense the municipality chooses.

We'd like to share a few reminders before you begin your Project and Expenditure Report.

Reporting Summary – follow the steps below before the April 30 reporting deadline

Before the April 30, 2022, Project and Expenditure Report filing deadline, each NEU should (1) create a login.gov account, (2) have an active SAM registration, and (3) access Treasury's portal to set up designees and upload the required documents. Follow the steps listed below. For more details, watch Treasury's webinar on [accessing Treasury's reporting compliance portal](#).

Step 1: Use login.gov account to access Treasury portal

As a non-entitlement unit of government (NEU), you only need to create a login.gov account to access the Treasury portal; you do not need an ID.me account. Each individual who needs access to the Treasury portal must create their own login.gov account.

Create login.gov account

- Already have an account – access [Treasury's portal](#)
- Don't have an account – visit [Login.gov](#)
 - a. Review Treasury portal instructions – [using login.gov](#)
 - b. [Create an account](#) and set up two-factor authentication ([view options](#))
 - c. After successfully logging in, you will see the Treasury portal introduction page

Note: If you have an ID.me account, you can use it to access [Treasury's portal](#) instead of creating a login.gov account. If you prefer to create a login.gov account, use the same email address you used for your ID.me account.

Step 2: SAM registration – verify it's active

Confirm you have an active SAM registration. Treasury requires all NEUs to complete this registration.

You must renew your SAM registration annually.

- To register or renew – go to [SAM.gov](#)
- There is no charge to register or maintain your SAM registration
- Note: SAM registration can take up to three weeks

Need help?

Review the [SAM registration overview](#) or contact the Federal Service Desk at [FSD.gov](#).

Step 3: Access Treasury's portal

When you first access the portal, you must designate user roles and upload documents.

A. Set up designees

One individual can hold all three roles *or* a different individual can be designated for each role.

Watch the Treasury webinar on [designating user roles](#) to learn how to assign and update user roles.

To designate roles:

1. On the Treasury portal intro page, click "Go to Your Reports"
2. From the Submissions and Compliance Forms page, click the white three-line menu in the blue bar at the top of the screen
3. Select "Account" from the dropdown
4. Under "Account Name," click your organization's name to enter your designees' names and contact information
5. On the left navigation panel, click:
 - a. Certification – and enter your name under "Signature of Account Administrator," then click "Submit"
 - b. Designation Form – enter designees, then select "Complete" after entering all three designees

B. Upload these documents to portal

1. Copy of the signed award terms and conditions agreement (which was signed and submitted to the state as part of the request for funding)
2. Copy of the signed assurances of compliance with Title VI of the Civil Rights Act of 1964 (which was signed and submitted to the state as part of the request for funding)
3. Copy of actual budget document(s) validating the budget expenses as of January 27, 2020. **Note:** This is your board approved 2020 budget.

Recent email communication reminders

- [Use funds wisely](#) – greater flexibility on spending funds
- [Key points to consider](#) – includes information on levy limits and expenditure restraint program
- [Treasury webinar](#) – materials on final rule

Resources – visit DOR's [ARPA-SLFRF web page](#). It has reporting details, pertinent webinar information, email communications, and more.

Questions? – contact Treasury at SLFRP@treasury.gov or DOR at DORLocalRecoveryFunds@wisconsin.gov.

Recent Enhancements

MyDORGov has a new look/feel. We made these enhancements to help improve the user experience and recently surveyed our customers to see how we did.

Key updates include:

- Home page dashboard – quick access to key pages
- Historical filings page – review or print forms filed in the past three years
- Notification page – read important DOR notices/reminders
- Updated online help



Need help?

- View our new [MyDORGov videos](#) and [online filing help](#)
- Register for our upcoming webinars:
May 11 – [New User Overview](#) | **May 12** – [Enhancements/System Changes Overview](#)

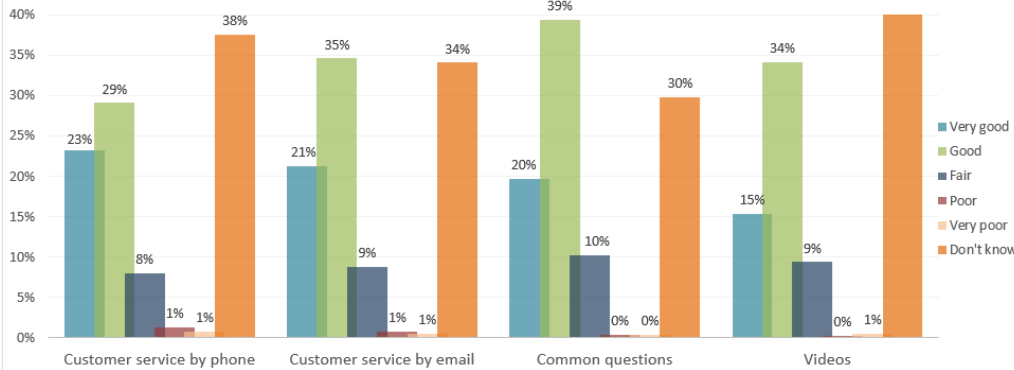
Survey Highlights

Thanks to all who participated in our survey. Your input is valuable to us and will be used to help further enhance MyDORGov.

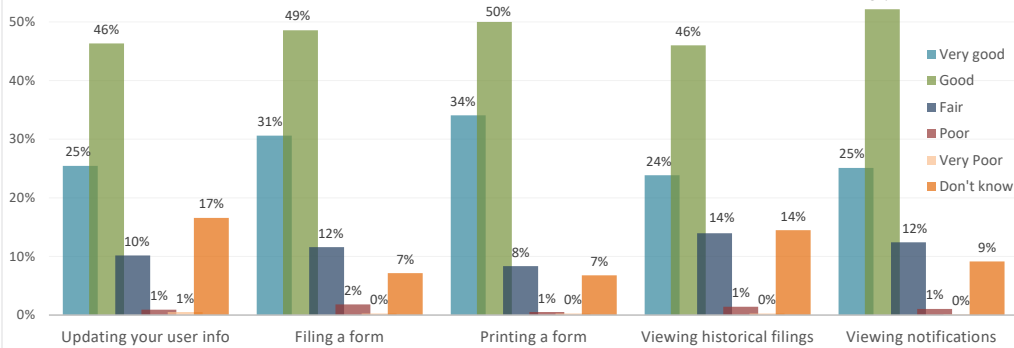
Of those responding:

- For overall opinion of MyDORGov, 79% chose very good/good
- 43% are municipal clerks
- Most use MyDORGov once a month (37%)

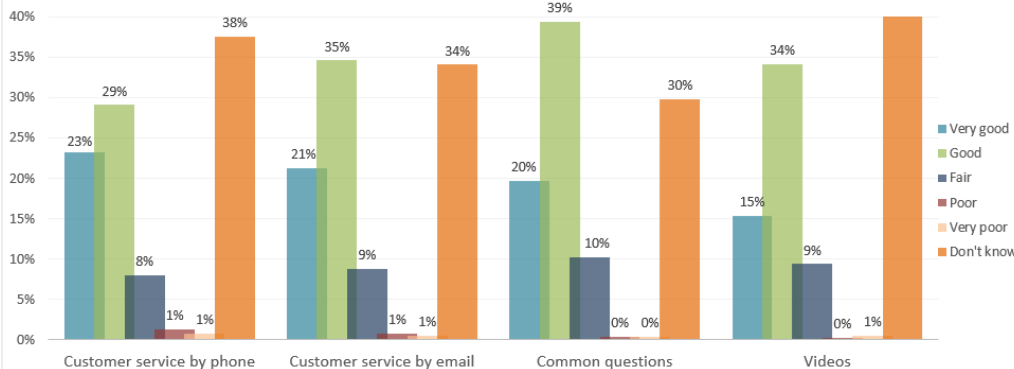
Overall opinion of the MyDORGov help provided by DOR?



Overall opinion of MyDORGov functionality



Overall opinion of the MyDORGov help provided by DOR?



HELP! – We need to e-file our required form

There are times when a municipal clerk or treasurer is not available or retires/leaves the office and a filing deadline is approaching. What should the interim official do when they need to file and don't have access to MyDORGov?

The interim official should complete these steps to access MyDORGov and file a form:

1. Go to the [Governments](#) page of our website and click the MyDORGov icon
2. The first time you enter the system, an email authorization screen appears. Provide your email address and click "Login" to receive an email with a link to access MyDORGov and create a user profile.
3. You must request an office for the position/office that is required to e-file forms with DOR
4. On the MyDORGov home page
 - Click "user information"
 - Then select "Request Office"
 - Choose your role from the "Select office" dropdown
 - » Enter your district name or code in the "District/company" field
 - » As you are typing different options become available – click the appropriate district
 - Enter the prior officeholder's name
 - » If you don't know the name, leave this field blank
 - Explain your request in "Comments" field
 - » Include the start date that you need temporary access to this office
 - Click "Send"
 - » DOR receives an email to process your request
 - » Your request appears under the "Pending Office Requests" section on your "user information" page
 - After DOR processes your request, you will receive an email with our decision
 - » If approved, you can log into MyDORGov and begin filing
 - » If denied, use the contact info listed in the email to follow-up with DOR
5. **Need more help?**
 - Contact our Local Government Services Bureau (LGS) at lgs@wisconsin.gov if your current official is not available (due to illness or personal emergency). LGS can assist you with e-filing the required forms in the absence of your current official.
 - View our [videos and common questions](#) for more information on using MyDORGov



Referendum/resolution to exceed levy limits – process reminders

Effective since 2020 tax levies, local governments can now hold referendums at the spring primary or election, or fall partisan primary or general election. If held in the spring, a political subdivision should use the most recent data available to determine its valuation factor, which would be based on the prior year's levy limit worksheet.

Referendum language

Referendum language must include the purpose for the increase and the term of the increase. You must use the language outlined in the state law for the referendum question. See sec. [66.0602\(4\)\(c\)](#), Wis. Stats. for the required language. State law outlines the requirements for a municipality or county to complete when it pursues exceeding its levy limit by referendum or resolution.

A political subdivision may exceed its allowable levy limit if the following is completed under sec. [66.0602\(4\)](#), Wis Stats.

1. Governing body adopts a resolution proposing the amount of the levy increase, including the purpose of the increase and whether the increase is for the next fiscal year only, for a set number of years, or if it will apply on an ongoing basis
2. Resolution is approved via referendum
 - a. Odd-numbered years – may be held as a special referendum on the same election dates used by a school board under sec. [121.91\(3\)](#), Wis. Stats.
 - b. Otherwise – must be held during a spring primary/election, partisan primary, or general election
3. Clerk must publish the proper notices under sec. [66.0602\(4\)\(b\)](#), Wis. Stats.

A town with a population of less than 3,000 may exceed its allowable levy limit if the following is completed under sec. [66.0602\(5\)](#), Wis. Stats.

1. Town board meeting – town board adopts a resolution supporting a levy increase
2. Post notice of town meeting – publish class 2 notice between 15-20 days prior to the town meeting, including the meeting purpose (i.e., approve levy increase), date, time and location, as required under sec. [60.12\(3\)](#), Wis. Stats.
3. Town meeting – electors vote to adopt a resolution approving the town board resolution
Note:
 - » Proposed levy increase must be the same on both resolutions
 - » There must be two votes of electors to approve:
 - (1) Levy increase approved by the town board, *and*
 - (2) Total town tax levy

Questions?

Contact us at lgs@wisconsin.gov.



Changes to 2022 Municipal Financial Report (MFR) – due in 2023

The Wisconsin Department of Revenue (DOR) is updating the 2022 MFR in MyDORGov. This will improve recording of revenues that impact the general transportation aid calculation.

The result is more accurate general transportation aid. Both the Departments of Administration and Transportation use this completed form when calculating future aid payments.

The 2022 form changes include how to report Revenues – Intergovernmental Revenues – Transportation.

Review recent [Form A](#) and [Form C/CT](#) communications for details.



Do you have any unclaimed property?

Unclaimed property is generally any financial asset belonging to a person or entity. One in 10 people have unclaimed property, and many local governments may have unclaimed property too.

To search for unclaimed property, visit the Unclaimed Property page on our website at revenue.wi.gov/UCP.

Stay Connected – Connect with us for important up-to-date information



- **Questions?** – visit DOR's [Contact Us](#) page (under "Governments") – provides State and Local Finance contact information by topic and office locations
- [Subscribe to DOR E-News](#) – select the list you'd like to see news for (ex: municipal clerks, assessors)
- **Expanding our email lists** – if you don't see a list that fits your needs, email us at slf@wisconsin.gov
- **Need training or a speaker for your event** – submit your request to slf@wisconsin.gov
- **Social media**
 - » Follow us on [Twitter](#) and [YouTube](#)
 - » Stay connected – we'd like to know what social media you're on



Law Changes Effective in 2021 and 2022



Law changes impacting state and local finance

2021 Wisconsin Act 80 – this act provided a method for local governments to waive interest and penalty for property taxes due in 2021, similar to the method created for property taxes due in 2020. It also amended secs., 70.511, 74.35 and 74.37, waiving the requirement of timely payment when filing certain property tax claims – if taxes were paid by October 1, 2021, or by any installment date if due after October 1, 2021. This act also created sec. 893.38, relating to extensions of a challenged permit, plat or certified survey with pending administrative, judicial, or appellate proceedings.

2021 Wisconsin Act 94 – this act amends sec. 66.1105, extending the life and tax increment allocation and project cost expenditure periods for Tax Incremental District Number 1 in the village of Marathon City.

2021 Wisconsin Act 102 – this act amends sec. 86.303(5), capping the general transportation aid (GTA) penalty/reduction imposed on a village or town for filing their municipal financial report after the deadline. The daily reduction may not exceed \$100 for each working day the report is late and the total reduction may not exceed \$2,200.

2021 Wisconsin Act 142 – this act amends sec. 66.1105, extending the life and tax increment allocation and expenditure period for Tax Incremental District Number 3 in the city of Wisconsin Dells effective immediately. Effective January 1, 2023, it also requires municipalities to annually report for each TID to DOR the value of new construction less the value of improvements destroyed or removed, as well as an analysis of the impact on property taxes and levy limits. For each TID, it also requires DOR to annually post the equalized value due to new construction less the value of improvements destroyed or removed.

2021 Wisconsin Act 149 – this act amends sec. 66.1105(20m), the definition of environmental pollution for environmental remediation tax incremental districts, effective October 1, 2022. In addition to utilizing the definition in sec. 299.01(4), it now also includes substances that if released into the air, land, or water due to the redevelopment of an existing structure would be harmful to public health or harmful for commercial/recreational use.

2021 Wisconsin Act 151 – this act amends sec. 70.11(2), effective January 1, 2022, providing an exemption from property tax for regional planning commissions created under sec. 66.0309. The exemption applies to property owned by a commission prior to October 1, 2021. Additional restrictions apply to property subsequently sold and/or purchased by a commission.

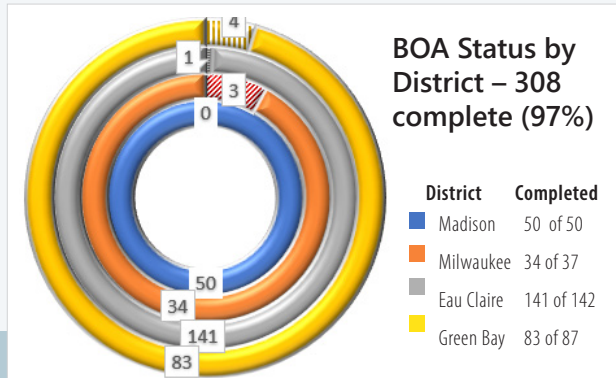
From the Manufacturing & Utility Bureau

2021 manufacturing assessment

Our staff returned to onsite interior inspections during the summer and fall of 2021 – state employees began transitioning back to their office buildings last May. The Manufacturing & Utility Bureau also transitioned back to in-person, onsite interior inspections of manufacturing facilities. Manufacturers were given the option of an exterior only inspection—most welcomed our staff back into their facilities for interior inspections. We followed the COVID protocols of each manufacturer, and those of state and local governments during our field reviews. Property information gathered during summer and fall field audits will be used in determining the 2022 full value assessments of taxable manufacturing property.

2021 BOA objections – 308 out of 316 completed

The State Board of Assessors (BOA) is charged with investigating objections to DOR-assessed manufacturing assessments filed by property owners and municipalities. For assessment year 2021, the BOA received 316 objections that must be completed by April 1, 2022. As of March 1, 2022, 308 (97%) of the 2021 objections filed have been completed.



Effective Jan. 1, 2022 – BOA filing fee changed from \$45 to \$200 under state law.



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

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

Values

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



2022 Board of Review training

One member must attend training each year

Effective January 1, 2022, [2021 Wisconsin Act 1](#) amended sec. [70.46\(4\)](#), Wis. Stats., requiring one Board of Review (BOR) member to attend training each year.

Qualifying training must be approved by the Wisconsin Department of Revenue (DOR) under sec. [73.03\(55\)](#), Wis. Stats.

Approved training includes in-person, remote learning, or viewing the 2022 DOR approved training material available by contacting [UW Extension Local Government Education](#).

Requirements

1. Attend a session or review approved training materials
2. Complete exam
 - a. Exam is within DOR approved training materials
 - b. Watch the [BOR training video](#) for a review of exam answers
3. Provide exam results to BOR clerk
4. BOR clerk completes the [BOR Training Affidavit](#) (PA-107) located in MyDORGov and lists those BOR members who completed 2022 training. This attests the BOR has a trained member for the current year and complies with state law.

BOR questions?

Visit our website for resources, publications and training.

- DOR website
 - » [2022 Guide for Board of Review Members](#)
 - » [BOR – Filing Objections/Forms](#)
- BOR calendar and affidavit
 - » [Open Book/Board of Review Calendar](#)
 - » [Training Affidavit](#)
- BOR training and materials
 - » [Wisconsin Towns Association](#)
 - » [Wisconsin Municipal Clerks Association](#)
 - » [UW Extension Local Government Center](#)

Don't see what you need?

Contact us at bapdor@wisconsin.gov.

Options near the end of a Tax Incremental District's (TID's) life

Does your municipality have a TID close to paying off its costs or nearing the end of its life? DOR posted new information describing [TID Options Near Maximum Life](#) to help a municipality decide next steps. Review the requirements for each option, then consider these questions:

- Will TID project costs be paid in full before the TID's maximum or extended life?
- Can the municipality terminate the TID early because all project costs are paid?
- Does the TID's life need to be extended to allow more time to pay off debt?
- Is there another TID in the municipality needing additional funds?
- Does your municipality need affordable housing assistance?

Answers to these questions may vary by municipality. Once you decide what is right for your municipality, act on your decision following the steps in [TID Options Near Maximum Life](#).

Questions?

Contact us at tif@wisconsin.gov | Visit our [TIF](#) web page



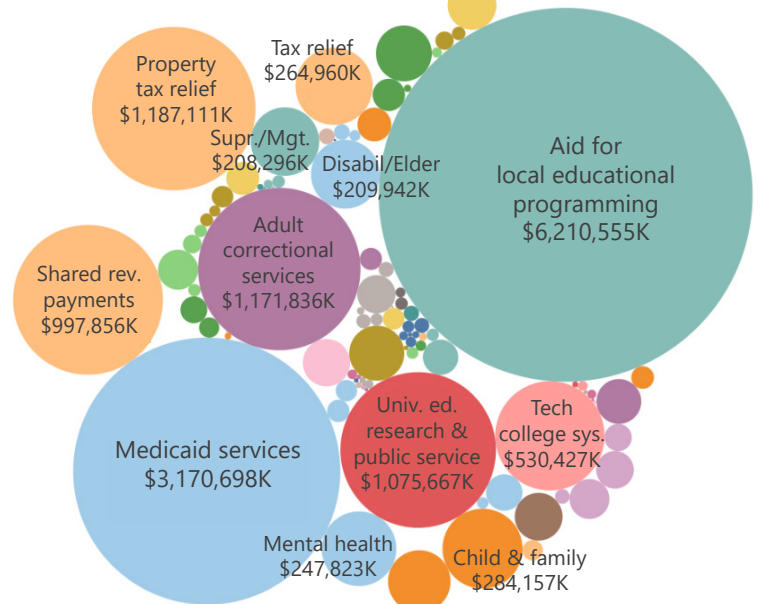
New state fiscal dashboard visualization (viz) added

DOR's Division of Research and Policy recently added a dashboard on state finances per Act 66. The 2021 act requires DOR to create and maintain a web page on its website to display information relating to general purpose revenues. For more details, visit the [Act 66 State Fiscal Dashboard](#).

For other helpful vizzes, visit DORVIZ.wi.gov.

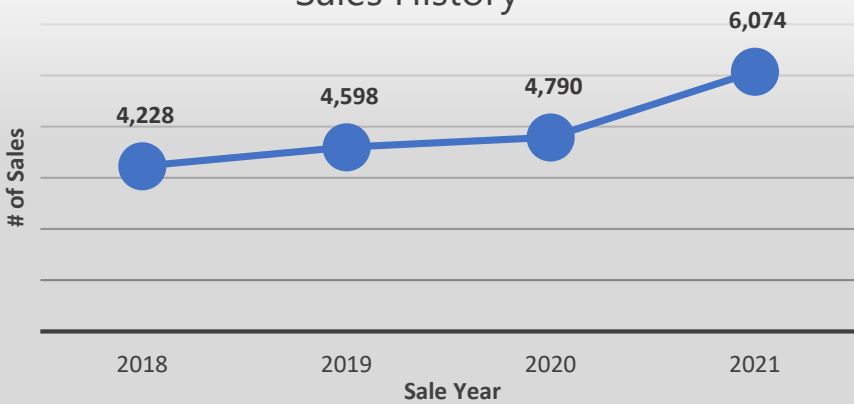
State Program GPR Expenditures

FY2020 Amounts in (\$000s)





Sales History

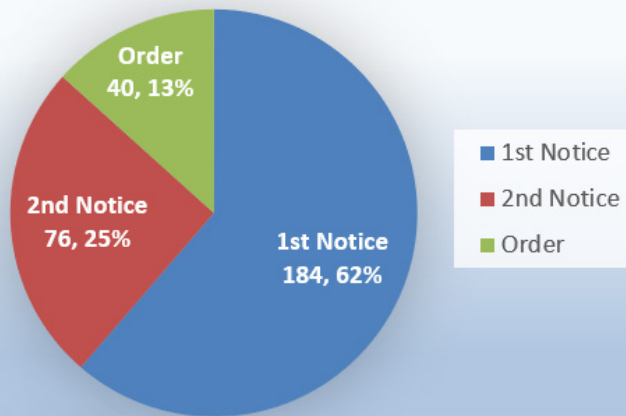


Large acre sales analysis

Annually, Equalization Bureau appraisal staff analyze real estate sales that are 38 acres or more to determine the average dollar-per-acre market values for agricultural, undeveloped, agricultural forest, and forest classes of property. DOR uses this information to develop equalized values for these classes and to calculate the use-value conversion charge.

Currently, we are analyzing 2021 sales to determine the average market values. Sales activity has increased steadily over the past four years. We will analyze 6,074 sales this year, a 26.81% increase over the number of 2020 sales. Increased demand for farmland and recreational land is evident in the sales activity.

2021 70.05 Non-Compliance Notices



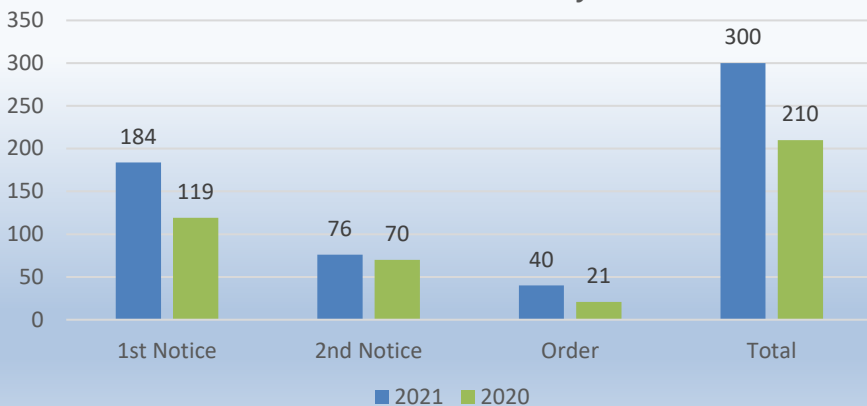
70.05 Compliance

Under state law, a municipality's assessed value of major classes of property must be within 10% of full value once every five years to remain in compliance (sec. [70.05](#), Wis. Stats.).

If the municipality is out of compliance, DOR will:

- Send first notice – for the fifth year
- Send second notice – for the sixth year
- Order a supervised assessment/revaluation – for the seventh year

2020 vs. 2021 Preliminary Notices



DOR sent 300 preliminary non-compliance notices to municipalities on November 1, 2021, a 43% increase from 2020. We issued the final 2021 non-compliance status on February 9, 2022, and rescinded 95 of the preliminary non-compliance notices, including 40 orders for supervised assessment.

Final compliance uses data from the statement of assessment and final municipal assessment report, filed by the municipal assessor, to determine compliance.

We are actively working with the municipalities that received a second notice to complete a revaluation in 2022 to achieve compliance with sec. 70.05 in 2022.



Join our team!

We're hiring Property Assessment Specialists in our Equalization and Manufacturing Bureaus

Come join our team of professionals in a challenging and rewarding position as a Property Assessment Specialist in the State and Local Finance Division (SLF). You'll perform appraisals and assessments on diverse property types across the state and work with a range of people, including local government officials, taxpayers, municipalities, and professional assessment and appraisal organizations. We have available positions in the cities of Green Bay, Eau Claire, Madison and Milwaukee. SLF offers flexible work schedules, as well as part-time remote work options (after six months of employment).

Property Assessment Specialists Responsibilities

- **Equalization** – responsible for the annual establishment of equalized values for each taxation district in the state and improving the administration of assessment and equalization processes. Duties include:
 - » Conduct statistical analysis of real estate market data to determine market value changes
 - » Analyze and verify real estate sales; appraise properties using sales, cost, and income information
 - » Assist local units of government and taxpayers with assessment questions
- **Manufacturing** – responsible for field audit, assessment, and appraisal/valuation work. Duties include:
 - » Complete listing and assessments for manufacturing and telecommunication properties
 - » Conduct site visits for valuation, sales verification and validation, classification determinations, and exemption determinations
 - » Investigate, analyze, and prepare written reports
- **Apply by March 20,2022** – visit wisc.jobs and enter job announcement code "5039" in the "Search By Keyword" field

Need more info?

Check out these web resources, pubs, reports, and common questions.

Web Resources

- [Governments page](#)
- [ARPA-SLFRF page](#)
- [Tax Incremental Financing](#)
- [Government guides and publications](#)
- [Reports \(including interactive data\)](#)
- [Property tax common questions](#)
- [Manufacturers and Telco pages](#)



Upcoming Training/Dates

SLF is training at these events:

- Mar 9 [WCCO Conference](#)
- Apr 28-29 [MTAW Spring Conference](#)
- May 11 MyDORGov webinar – [New User Overview](#)
- May 12 MyDORGov webinar – [Enhancements/System Changes Overview](#)
- Jun 8-10 [Clerks, Treasurers and Finance Officers Institute](#)
- Jul 11-15 [UW-Green Bay Clerks and Treasurers Institute](#)



Wisconsin Identity Protection PIN

The Wisconsin Department of Revenue announced a new way for individuals to protect their Wisconsin tax accounts. The Wisconsin Identity Protection PIN prevents fraudsters from using an individual's personal information to file a return and receive a Wisconsin tax refund.

Individuals must register for their own My Tax Account to receive the Wisconsin Identity Protection PIN.

After registering and receiving their PIN, taxpayers:

- Will have comfort in knowing their Wisconsin tax accounts are secure and no one else can file a tax return with their information
- Can quickly and easily renew their PIN each year

The voluntary Identity Protection PIN is different from our existing Identity Verification PIN issued to some taxpayers after they file returns. Visit our [website](#) for more information about the Identity Protection PIN.

