

2024 Guide to Manufacturing Board of Assessor Appeals



Table of Contents

I. Introduction	2
II. Filing an Appeal for Property Owners	2
A. Before you file an appeal	2
B. Filing procedure	2
C. Filing the objection form	3
D. Submitting your appeal to DOR	4
III. Valuation Appeals	4
A. Property owner and tenant objections	4
B. Municipal appeals	5
IV. Board of Assessors	6
A. BOA's decision	6
B. Appealing the BOA determination	6
C. Withdrawing an appeal	6
V. Resources/Contact Information	7

I. Introduction

In 1973, the Wisconsin legislature created state law (sec. [70.995](#), Wis. Stats.) making the Wisconsin Department of Revenue (DOR) responsible for the assessment of manufacturing property, which includes all real property as defined in sec. [70.03](#), Wis. Stats. This law was created to help ensure fair and equitable assessments for manufacturing property and assessment uniformity statewide.

II. Filing an Appeal for Property Owners

A. Before you file an appeal

- If you have questions or concerns about your manufacturing real estate assessment, contact the [Manufacturing & Utility Bureau District Office](#) responsible for the location of your manufacturing property. In some cases, a problem can be resolved without filing a formal appeal.
- If you have new information showing the assessment is incorrect, DOR will work with you to ensure a fair and equitable assessment
- If you did not file the required manufacturing real estate return (M-Form) by the March 1 due date (April 1 with filing extension), your appeal to the state board of assessors or tax appeals commission will be denied (sec. [70.995\(12\)](#), Wis. Stats.)
- Review this guide for answers to the most common questions, types of appeals, filing procedures and links to helpful resources

B. Filing procedure

Property owners must file an objection to their real estate assessment online through My Tax Account ([MTA](#)). You will need the Letter ID from your Notice of Manufacturing Real Estate Assessment.

Objections to a Manufacturing Classification Decision (Form [PA-130](#)) and to Manufacturing Filing Penalties (Form [PA-133](#)) can only be filed by paper.

Guide to Manufacturing Board of Assessor Appeals – 2024

The following apply to real estate valuation appeals.

1. Agent representation

- Legal representation is not required to proceed through the appeal process. A determination is based on evidence provided with the appeal. It does not rest on a hearing or the testimony of witnesses.
- As a property owner, you may proceed on your own behalf or hire an agent. If you choose to hire an agent, you must submit a signed Agent Authorization Form ([PA-105](#)) or other written document authorizing the agent to represent your interests in the appeal process

2. Appeals filed by a tenant

As a manufacturing tenant (lessee), you may file an assessment appeal for the real estate you lease. However, you must provide written authorization from the real estate owner to appeal the assessment. In most cases, a tenant may provide an Agent Authorization Form ([PA-105](#)) signed by the owner, giving authorization to the tenant to file an appeal. If the current lease agreement includes a provision for the tenant to appeal, a complete copy of the current lease agreement must be included with the appeal documents.

3. Forms

The following forms are available on our [website](#).

Forms	Form number
Objection to Manufacturing Real Estate Assessment	My Tax Account (MTA)
Agent Authorization	PA-105
Objection to Manufacturing Classification Decision – not available to file in MTA	PA-130
Objection to Manufacturing Filing Penalty – not available to file in MTA	PA-133
Appeal Withdrawal – not available to file in MTA	PA-138
Manufacturing and Utility Electronic Filing Waiver Request	ETF-102M

C. Filing the objection form

1. Objection to manufacturing real estate assessment

To file a real estate assessment appeal, login to [My Tax Account \(MTA\)](#). Choose your account and select "File/View Returns." Select "Appeal" and follow the prompts to complete the objection form. If applicable, you must pay the \$200 filing fee online before you can submit the form. For valuation appeals, under state law (sec. [70.995\(8\)\(c\)\(1\)](#), Wis. Stats.), you must provide specific information to the BOA in the form, including:

- Reason for objection
- Opinion of the correct full value assessment
- Basis for the opinion of value

Note: Complete all sections of the form and provide all statutorily required information. If you file an incomplete form, DOR may deny your appeal. Review [MTA Manufacturing Appeal Filing Instructions](#) for detailed information about filing your appeal in My Tax Account.

2. Objection to manufacturing filing penalty or manufacturing classification decision

To submit a filing penalty appeal or a manufacturing classification appeal, you must file the appropriate paper form from the table above.

Note: Complete all sections of the appropriate form and provide all statutorily required information. If you file an incomplete form, DOR may deny your appeal.

3. Due date

You must file your appeal no later than 60 days after the date of the assessment, filing penalty or classification notice. Your valuation appeal is considered timely filed if filed through MTA, with the applicable filing fee, by midnight of the 60th day. Your filing penalty or classification appeal is considered timely filed if the BOA

Guide to Manufacturing Board of Assessor Appeals – 2024

receives it with the filing fee, by the 60th day or you send your appeal form by certified mail with the filing fee, and it is postmarked before midnight of the 60th day.

4. Deadlines for submitting evidence

You may submit supporting evidence/documents with your appeal. Under state law (sec. [70.995\(8\)\(c\)\(2\)](#), Wis. Stats.), you may submit additional information supporting your appeal to the BOA within 60 days of filing your appeal.

Important: If you do not intend to provide additional information, choose "Yes" in the "Submitting Additional Information" section of the objection form in My Tax Account ([MTA](#)) and the state board of assessors may be able to process your appeal sooner if you choose to waive your right to provide additional information.

5. Current year M-Form filing

DOR must have a current, timely-filed M-Form for the account under appeal. If you did not file a timely return, you lost your right to appeal and your appeal will be dismissed.

D. Submitting your appeal to DOR

1. To file an appeal, you must submit the following to DOR for each appeal

- a. State prescribed form** – under state law (sec. [70.995\(8\)\(c\)](#), Wis. Stats.), you are required to file a state prescribed objection form with the BOA.
 - The real estate assessment objection form is located in [MTA](#) and must be e-filed
 - Filing penalty and classification determination objection forms are located on our website in PDF format. You must print and send completed form to the BOA address noted on the form.
- b. Agent authorization** – if you are an agent filing on behalf of an owner, you must complete and simultaneously file the [PA-105](#) Agent Authorization Form. There is a place to attach this form within [MTA](#).
- c. Filing fee** – you must pay the \$200 filing fee online at the time you file your objection in MTA or include it with your paper objection form
 - DOR does not consider your objection filed until you pay this fee
 - DOR waives the fee if a prior year appeal on the same property is pending, under state law (sec. [70.995\(8\)\(c\)](#) and [\(d\)](#), Wis. Stats.)

2. DOR receives your appeal

After we receive your appeal, it is reviewed to ensure the filing requirements are met. DOR will send you and the municipal clerk an acknowledgement letter explaining the appeal process, and directions on how to provide supplemental information to support your objection.

Note: If the municipality appeals your assessment, the acknowledgement letter contains information on filing a cross-appeal.

3. Filing requirements are met and DOR reviews the evidence

After your objection form is reviewed and filing requirements are met, a DOR assessor is assigned to the case. Throughout the appeal process, you (the property owner) are referred to as the "appellant."

III. Valuation Appeals

When your deadline to submit evidence has passed, or you waive your right to submit additional information to the BOA, a DOR assessor reviews the information provided with the appeal and also reviews DOR's records for the property.

A. Property owner and tenant objections

1. To investigate the real estate value under appeal, a DOR assessor may:

- Review the assessment for palpable errors made in establishing the current assessment (palpable errors are defined in sec. [74.33\(1\)](#), Wis. Stats.)
- Review a recent sale of the subject property, if applicable
- Review recent sales of comparable properties

Guide to Manufacturing Board of Assessor Appeals – 2024

- Tour your facility
- Review and update your property's characteristics, including dimensions, construction components, features, physical condition, etc.
- Review land improvements
- Inquire about issues or concerns with your buildings and the immediate neighborhood
- Photograph exterior views of your facility
- Review area land values
- **Note:** You also have an opportunity to discuss concerns about your property or the assessment process

2. How real estate assessments are determined

Under state law (sec. [70.32\(1\)](#), Wis. Stats.), the assessor must first consider a recent arm's-length sale of the subject property when determining the value of the property.

- If there is no recent arm's-length sale of the subject property and an appraisal of the subject property is warranted, the assessor will consider recent arm's-length sales of reasonably comparable properties
- If there is no recent arm's-length sale of the subject property, or recent arm's-length sales of reasonably comparable properties, the assessor will consider all other relevant data that may impact the property value which may include cost, income and current market activity

Note: If you (appellant) do not submit timely evidence or file evidence with no analysis, you have not provided clear and convincing evidence showing the assessment is inaccurate. Therefore, the assessor will likely recommend the assessment be sustained.

B. Municipal appeals

A municipality may file an objection to the amount, valuation or taxability of a property, whether or not the owner of the specific property filed an objection.

1. Information

- Municipal clerk is notified of your original assessment and has 60 days to appeal your assessment to the BOA
- If the property owner files an objection, the municipality affected may file a cross-appeal to that objection within 15 days after the owner's objection is filed, under state law (sec. [70.995\(8\)\(d\)](#), Wis. Stats.)

2. Filing an appeal

To file an appeal, the municipality must use the appropriate objection form(s) below, available on our [website](#).

Forms	Form number
Agent Authorization	PA-105
Objection to Manufacturing Classification Decision – not available to file in MTA	PA-130
Municipal Objection to Manufacturing Real Estate Assessment – not available to file in MTA	PA-132M
Appeal Withdrawal – not available to file in MTA	PA-138

For valuation appeals, under state law (sec. [70.995\(8\)\(c\)\(1\)](#), Wis. Stats.), you must provide specific information to the BOA in the form, including:

- Reason for objection
- Opinion of the correct full value assessment
- Basis for the opinion of value
- One dated copy of the governing body's authorization within 60 days of filing the objection form
- \$200 filing fee (**Note:** if a prior year appeal is pending or the owner filed an objection first, no fee is due)

Note:

- DOR will notify the property owner that an objection was filed by the municipality
- If a municipality files an objection and the property owner assessed did not file an objection, the property owner assessed may file an appeal within 15 days after the municipality's objection is filed under state law (sec. [70.995\(8\)\(b\)2](#), Wis. Stats.)

IV. Board of Assessors

After the investigation is concluded, the assessor prepares and submits a written recommendation to the BOA. **BOA members include:** DOR employees selected by the DOR Secretary. The Manufacturing & Utility Bureau Director chairs this board.

A. BOA's decision

1. Appeal resources available

Both the assessor and the BOA have the same resources available to address an appeal:

- [Wisconsin Statutes](#)
- [Wisconsin Property Assessment Manual](#)
- [Standard Industrial Classification \(SIC\) Code Manual](#)
- Judicial rulings
- Prior year BOA determinations

2. BOA review

BOA does the following:

- Reviews the assessor's recommendation, including the appellant's evidence
- May request that additional information be provided
- Sends an assessment determination to the appellant, the agent (if one is authorized), and the municipal clerk where the property is located
- Under state law, the BOA must address every appeal and send a determination by April 1 of the year following the appeal

B. Appealing the BOA determination

- If you are dissatisfied with the determination, you may appeal the BOA's decision to the [Wisconsin Tax Appeals Commission \(TAC\)](#) within 60 days of the date on the determination notice
- General instructions on appealing to TAC are provided in the determination notice
- TAC may conduct a trial where you have the opportunity to present evidence and cross-examine DOR witnesses in a formal setting
- If you are dissatisfied with the TAC's determination, you may appeal the decision to the Circuit Court

C. Withdrawing an appeal

- You may withdraw your appeal at any time before the BOA issues a determination
- To withdraw your appeal, complete Objection Form [PA-138 \(Appeal Withdrawal\)](#)
- Complete and file a separate form for each property appealed
- Send your original withdrawal form to
State Board of Assessors
PO Box 8971
MS 6-97
Madison WI 53708-8971

V. Resources/Contact Information

- **Wisconsin Statutes**
 - » State assessment of manufacturing property – Sec. [70.995](#), Wis. Stats.
 - » General property taxes – Chapter [70](#), Wis. Stats.
- **DOR website** – [Manufacturers landing page](#)
- **State Board of Assessors** – [Manufacturing forms page](#)
- [Indicators of value](#)
- [Wisconsin Tax Appeals Commission](#)
- [DOR Manufacturing Bureau District Office locations](#)
- **My Tax Account (MTA)**
- [My Tax Account \(MTA\) Manufacturing Appeal Filing Instructions](#) – for property owners and tenants