

TOWN OF NEW GLARUS
BOARD OF REVIEW
THURSDAY, MAY 30, 2024, 5:00 PM – 7:00 PM
AGENDA

NOTICE IS HEREBY GIVEN that Town of New Glarus board, County of Green, will conduct a meeting for the transaction of business as is by law required permitted at such meeting as follows:

LOCATION: New Glarus Town Hall
26 5th Avenue
New Glarus, WI 53574

DATE: Thursday, May 30, 2024
TIME: 5:00-7:00 PM

AGENDA

1. Call to Order and Roll Call
2. Proof of Posting and Publication of BOR and Open Book Notices
3. Appoint BOR Chair and Vice Chair
4. Verify Mandatory Training Requirements Have Been Met
5. Verify Town Ordinance for Confidentiality and Expense Information
6. Review of Town Policies and Waivers Received Prior to the Board of Review when There is Good Cause
 - a) For waiver of in-person, sworn oral testimony by telephone or sworn written testimony
 - b) For waiver requests from Board of Review for property owner to appeal directly to circuit court
7. Present Board of Review Minutes from May 25, 2023 Approved on June 14, 2023
8. Review of New Laws and/or Court Orders
9. Receipt of Assessment Roll from Assessor and Presentation of the Sworn Affidavit Signed by the Clerk-Treasurer
10. Perform Statutory Duties:
 - a) Examine the Assessment Roll
 - b) Correct description or calculation errors
 - c) Add omitted property
 - d) Eliminate any double assessments
11. Discussion/Action
 - a) Certify all corrections of error under Wis. Stat. §70.43
 - b) Verify with assessor that all Open Book changes have been included in the roll
12. Allow Taxpayers to Examine the Assessment Roll
13. Review Notices of Intent to File Objection
14. Introduce BOR Cases
 - a) Clerk to swear in assessor and claimant
 - b) Hear sworn testimony and ask questions after rebuttal
 - c) Discuss findings of fact, determination, and decisions
 - d) Action and Clerk presentation of appeal rights to objector
15. Adjourn

POSTED:05.02.2024 Town Hall, Post Office, Public Works, and <https://townofnewglarus.com/>

Pursuant to applicable law, notice is hereby given that a quorum or a majority of the Town of New Glarus Planning Commission Members may attend this meeting. Information presented at this meeting may help form the rationale behind future actions that may be taken by the Town of New Glarus Board. Persons requiring additional services to participate in a public meeting may contact the Town Clerk for assistance at 527-2390.

Town of New Glarus

Notice of Open Book

Town of New Glarus

Green County

Thursday, May 2, 2024

6:00 PM to 8:00 PM

Pursuant to §70.45, Wis. Stats., the assessment roll for the 2024 assessment year will be open for examination at the Town of New Glarus Hall, 26 5th Avenue, New Glarus, Wisconsin starting on Monday, April 15, 2024.

Notice is hereby given that Associated Appraisal Consultant staff will be available by appointment to review property assessments at the annual Open Book session on Thursday, May 2, 2024 from 6:00 PM until 8:00 PM at the Town of New Glarus Town Hall Located at 26 5th Avenue, New Glarus, WI. Property owners may examine the assessment roll or discuss their property assessment with the assessor at this time.

Property owners with changes to their valuation will receive written notice of changes in real estate property assessments before this date. Please contact Associated Appraisal to schedule an appointment: (920) 749-1995.

POSTED: April 10, 2024

New Glarus Town Hall

New Glarus Garage

New Glarus Post Office

<https://townofnewglarus.com/>

Chris Narveson, Chair

New Glarus Town Board

PUBLISHED: April 18, 2024, Post Messenger Recorder

John Wright, Clerk-Treasurer

Pursuant to applicable law, notice is hereby given that a quorum or a majority of the Town of New Glarus Planning Commission Members may attend this meeting. Information presented at this meeting may help form the rationale behind future actions that may be taken by the Town of New Glarus Board. Persons requiring additional services to participate in a public meeting may contact the Town Clerk for assistance at 527-2390.

STATE OF WISCONSIN
Town of New Glarus
Green County

Notice is hereby given that the Board of Review for the Town of New Glarus, Green County, Wisconsin, shall hold its first meeting on May 30, 2024, at 5:00 p.m., at Town of New Glarus Hall, 26 5th Avenue, New Glarus, Wisconsin. Please be advised of the following requirements to appear before the board of review and procedural requirements if appearing before the board:

1. While s. [70.47 \(7\) \(aa\)](#), Wis. stats., provides that no person will be allowed to appear before the board of review, to testify to the Board by telephone, or to contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail of the assessor to view the property, the Town of New Glarus, due to a decision by the Wisconsin Supreme Court and recommendation by the Department of Revenue, will allow a person who has denied a request to appear and will address the lack of access and the credibility of evidence offered as an evidentiary issue at the hearing.
2. After the first meeting of the Board of Review and before the board's final adjournment, no person who is scheduled to appear before the board of review may contact or provide information to a member of the board about the person's objection, except at a session of the Board.
3. The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the Board's first scheduled meeting, the objector provides to the Board's Clerk written or oral notice of an intent to file an objection, except that upon a showing of good cause and the submission of a written objection, the Board shall waive that requirement during the first 2 hours of the Board's first scheduled meeting, and the Board may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the Board of Review during the first 2 hours of the first scheduled meeting.
4. Objections to the amount or valuation of property shall first be made in writing and filed with the Clerk of the Board of Review within the first 2 hours of the Board's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the Board may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days. The Board may require objections to the amount or valuation of property to be submitted on forms approved by the Department of Revenue, and the Board shall require that any forms include stated valuations of the property in question. Persons who own land and improvements to that land may object to the aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the valuation of improvements to that land. No person may be allowed in any action or proceedings to question the amount or valuation of property unless the written objection has been filed and that person in good faith presented evidence to the board in support of the objections and made full disclosure before the board, under oath, of all of that person's property liable to assessment in the district and the value of that property. The requirement that objections be in writing may be waived by express action of the Board.
5. When appearing before the Board of Review, the objecting person shall specify in writing the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information that the person used to arrive at that estimate.
6. No person may appear before the Board of Review, testify to the Board by telephone, or object to a valuation if that valuation was made by the assessor or the objector using the income method of valuation, unless the person no later than 7 days before the Board's first meeting supplies the assessor with all the information about income and expenses, as specified in the assessor's manual under s. [73.03 \(2a\)](#), Wis. stats., that the assessor requests. The Town of New Glarus has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph that provides exceptions for persons using information in the discharge of duties imposed by law or the duties of their officer or by order of a court.* The information that is provided under this paragraph, unless a court determined before the board's first meeting that it is inaccurate, is not subject to the right of inspection and copying under s. [19.35 \(1\)](#), Wis. stats.
7. The Board may allow the property owner or the property owner's representative, at the request of either person, to appear by telephone, under oath, before the board or to submit written statements, under oath, to the Board. The Board shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, osteopath, physician assistant, or certified advanced practice nurse prescriber that confirms their illness or disability.
8. No person may appear before the Board of Review, testify to the board by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board, or at least 48 hours before the objection is heard if the objection is allowed under s. [70.47 \(3\) \(a\)](#), Wis. stats., that person provides to the clerk of the Board of Review notice as to whether the person will ask for the removal of a member of the Board of Review and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.
9. At the request of the property owner or the property owner's representative, the Board may postpone and reschedule a hearing, but may not postpone and reschedule a hearing more than once during the same session for the same property.

Notice is hereby given on this 29th day of April 2024.
John Wright

Published May 9, 2024 in the Post Messenger Recorder



Board of Review Member Training Affidavit

This affidavit confirms that one or more Board of Review (BOR) voting members attended training before the BOR met, satisfying state law (sec. 70.46(4), Wis. Stats.).

STATE OF WISCONSIN

County of GREEN

Co-muni code 23024

I, John Wright, the clerk for the TOWN OF NEW GLARUS,

swear the following BOR voting member(s), who represent(s) the municipality's chief executive officer or the officer's designee(s), attended a Wisconsin Department of Revenue approved BOR training program before the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

BOR member(s) and attendance date:

<u>CHRIS NARVESON</u>	<u>02/23/2024</u>
Name	Date
<u>TROY PAULI</u>	<u>02/23/2024</u>
Name	Date
<u>SARA BETH HAHNER</u>	<u>02/23/2023</u>
Name	Date
<u>JOHN WRIGHT</u>	<u>03/01/2024</u>
Name	Date

03-04-2024 02:21 PM

Date electronically filed

clerk@townofnewglaruswi.gov

Clerk email



Board of Review Member Training Affidavit

Preparer Information

Name John Wright	Title Clerk/Treasurer
Email clerk@townofnewglaruswi.gov	Phone 608-527-2390

Signature Statement

Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

YES NO

Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code: 23024
Submission date: 03-04-2024 02:21 PM
Confirmation: PA10720240658O1709583687765
Submission type: ORIGINAL

TOWN OF NEW GLARUS

Ordinance Relating to Confidentiality of Income and Expenses Provided to Assessor for Assessment Purposes

Ordinance No. July 2020

The Town Board of the Town of New Glarus, Green County does ordain as follows:

1. ADOPTION

This ordinance adopts by reference Wisconsin Statute Sec. 70.47 (7)(af). Income and expense information provided by property owner to an assessor for the purposes of establishing the valuation for assessment purposes by the income method of valuation shall be confidential and not a public record open to inspection or copying under Sec. 19.35(1) of Wis. Statutes.

2. EXCEPTIONS

An officer may make disclosure of such information under the following circumstances:

- a. The assessor has access to such information in the performance of her/her duties;
- b. The Board of Review may review such information when needed, in its opinion, to decide upon a contested assessment;
- c. Another person or body has the right to review such information due to the intimate relationship to the duties of an office or as set by law;
- d. The officer is complying with a court order;
- e. The person providing the income and expense information has contested the assessment level at either the Board of Review or by filing a claim for excessive assessment under Sec. 74.37, in which case the base records are open and public.

3. SEVERABILITY

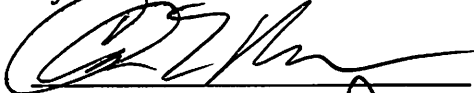
The several sections of this ordinance are declared to be severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision, and shall not affect the validity of any other provisions, sections, or portions thereof of the ordinance. The remainder of the ordinance shall remain in full force and effect. Any other ordinances whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict.

4. EFFECTIVE DATE

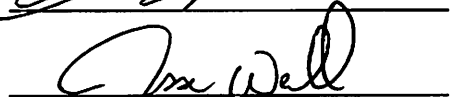
This ordinance shall take effect immediately upon passage and posting and publication as provided by law.

Passed on the 8th day of July, 2020

By the Town Board of the Town of New Glarus



Chris Narveson, Chairman



Jesse Wahl, Clerk-Treasurer

RESOLUTION 150609

Ordinance to Establish Procedures and Criteria for Allowing Alternative Forms of Sworn Testimony at Board of Review (BOR) Hearings

WHEREAS, sec. 70.47(8), Wis. Stat. authorizes the board of review to consider requests from a property owner or the property owner's representative to appear before the board under oath by telephone or to submit written statements under oath to the board of review.

NOW, THEREFORE THE Town Board of the Town of New Glarus, Green County does ordain as follows:

1. **PROCEDURE:**

In order for a property owner or property owner's representative to submit a request to testify by phone or submit a sworn written statement, he or she must first comply with the following procedures: 1) the legal requirement to provide notice of intent to appear at BOR must be satisfied; and b) an Objection Form for Real Property Assessment (PA-115A) must be completed and submitted to the BOR as required by law

After the two requirements outlined above have been met, a Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814) may be submitted to the town clerk. Such request must be submitted in time to be considered by the board at the first meeting of the BOR.

2. **CRITERIA TO BE CONSIDERED:**

The board may consider any or all of the following factors when deciding whether to grant or deny the request:

- a. The requester's stated reason(s) for the request as indicated on the PA-814
- b. Fairness to the parties
- c. Ability of the requester to procure in person oral testimony and any due diligence exhibited by the requester in procuring such testimony
- d. Ability to cross examine the person providing the testimony
- e. The BOR's technical capacity to honor the request
- f. Any other factors that the board deems pertinent to deciding the request

3. **EFFECTIVE DATE:**

This ordinance shall be effective upon posting as provided by law.

Passed on the 14th day of July, 2015

Attest:

Patricia I. Salter
Patricia I. Salter, Town Clerk-Treasurer

Dean Streiff
Dean Streiff, 1st Supervisor

Jim Hoesly
Jim Hoesly, 3rd Supervisor

Chris Narveson
Chris Narveson, Town Chairman

Susan Crum
Susan Crum, 2nd Supervisor

Robert Elkins
Robert Elkins, 4th Supervisor

**Town of New Glarus Board of Review Policy on
Procedure for Waiver of Board of Review Hearing Requests**

WHEREAS, Wis. Stat. § 70.47(8m), authorizes the Board of Review to consider requests from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection under Wis. Stat. § 70.47(8), or in a 1st class city, under Wis. Stat. § 70.47(16), and allow the taxpayer to have the taxpayer's assessment reviewed under Wis. Stat. § 70.47(13); and

WHEREAS, Wis. Stat. § 70.47(8m) further states that for purposes of this subsection, the Board of Review shall submit the Notice of Decision under Wis. Stat. § 70.47(12) using the amount of the taxpayer's assessment as established by the municipal assessor as the finalized amount; and

WHEREAS, Wis. Stat. § 70.47(8m) further states that for purposes of this subsection, if the Board of Review waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under Wis. Stat. § 74.37(3), and, notwithstanding the time period under Wis. Stat. § 74.37(3)(d), the taxpayer has 90 days from the notice of hearing waiver in which to commence an action under Wis. Stat. § 74.37(3)(d); and

WHEREAS, the Wisconsin Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law by the taxpayer prior to a Request for Waiver being considered;

NOW, THEREFORE, the Town Board of Review of the Town of New Glarus, Green County hereby adopts the following policy:

1. PROCEDURE:

Before the Board of Review (hereinafter BOR) can consider a request from a taxpayer or assessor or at its own discretion waive the hearing of an objection, the taxpayer must first complete and file with the BOR Clerk the following documents:

- a) A timely Notice of Intent to appear at the BOR; and
- b) A timely Objection Form for Real Property Assessment (PA-115A).

If the owner fails to file the documents as required, no hearing will be scheduled on the objection. If the owner files the documents as required and a request from the owner or assessor is made to waive the hearing of an objection, or if the BOR considers waiving the hearing at its own discretion, the BOR shall use the following criteria to make its decision.

2. CRITERIA:

The BOR may consider any or all of the following factors when deciding whether to waive the hearing:

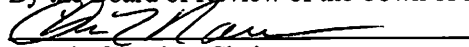
- a) The benefits or detriments of the BOR process
- b) The benefits or detriments of having a record for the Court review
- c) Avoidance of unruly, lengthy, burdensome appeals
- d) Ability to cross examine the person(s) providing the testimony
- e) Any other factors that the BOR deems pertinent to deciding whether to waive the hearing

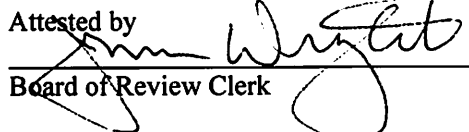
3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Adopted this 8th day of June, 2022.

By the Board of Review of the Town of New Glarus.


Board of Review Chairperson

Attested by

Board of Review Clerk

Town of New Glarus

BOARD OF REVIEW MEETING

THURSDAY, MAY 25, 2023

MINUTES

Board of Review Members Attending: Chris Narveson, Robert Elkins, Troy Pauli, Jim Hoesly, Matt Streiff, and John Wright (non-voting Clerk of the BOR)

BOR Members Absent: None

Public Attending: Chad Henning: Town property owner

1. **Call to Order** – Board of Review (BOR) Clerk Wright called the meeting to order at 5:00 PM. The Clerk performed the roll call that is reflected in the attendance above.
2. **Proof of Posting and Publication of BOR and Open Book Notices** – Wright attested to the proper proof of posting. The Open Book notice was posted since January 12, 2023 and published on April 6, 2023. The BOR long notice was posted on May 3, 2023 and published on May 11, 2023. The BOR agenda has been posted since May 16, 2023.
3. **Appoint BOR Chair and Vice Chair** – Wright solicited nominations for the Chair. Motion by member Elkins to nominate Chris Narveson; second by member Hoesly. Wright asked for further nominations. Hearing none, he requested a vote by verbal acclamation. Motion carried 5-0 for member Narveson to act as Chair. Wright then requested nominations to appoint a Vice Chair. Motion to nominate member Hoesly as Vice Chair was made by member Streiff; second by member Elkins. Wright requested further nominations. Motion to nominate member Elkins as Vice Chair was made by member Pauli; second by member Hoesly. Motion to close nominations for Vice Chair was made by member Elkins; second by Chair Narveson. Motion carried 5-0 for member Elkins to serve as Vice Chair.
4. **Verify Mandatory Training Requirements Have Been Met** – Clerk Wright reported that Chair Narveson and Vice Chair Elkins completed their annual training on April 29, 2023. The Training Affidavit was filed electronically with the Wisconsin Department of Revenue by Clerk Wright on May 15, 2023.
5. **Verify Town Ordinance for Confidentiality and Expense Information** – Clerk Wright verified that the Town had adopted an ordinance on July 8, 2020 to protect the confidentiality of information provided to the assessor when using the income approach to valuation.
6. **Review of Town Policies and Waivers Received Prior to the Board of Review when There is Good Cause**
 - a) For waiver of in-person, sworn oral testimony by telephone or sworn written testimony – Wright attested that the Town adopted this policy by Resolution 150609 on July 14, 2015. No requests have been received by the Clerk prior to this evening.
 - b) For waiver requests from Board of Review for property owner to appeal directly to circuit court – Wright reported that a policy was adopted at the June 8, 2022 Board of Review Meet to Adjourn to a Later Date meeting. The Clerk stated that no such requests were received prior to tonight’s meeting and briefly reviewed under what circumstances, per the policy, a waiver would be granted.
7. **Approve the Board of Review Minutes from November 1, 2022** – Chair Narveson sought a motion to approve. Motion to approve the November 1, 2022 BOR minutes was made by member Pauli; second by member Hoesly. Motion carried 5-0.
8. **Review of New Laws and/or Court Orders** – Tom Okrie, the Town of New Glarus contract assessor from Associated Appraisal Consultants, reported that discussions regarding assessing personal property have been ongoing. A decision will be made this coming July whether to rescind personal property assessment, effective in 2024. Per annual assessor school training, Okrie noted that Wisconsin assessors are rejecting 36% of sales as valid. Associated Appraisal, according to Okrie, only rejects sales for valid reasons unlike the trend to reject for spurious reasons. He reviewed changes of how Managed Forest Land property may now be classified as one property even when it is not contiguous. He briefly reviewed Nudo Holdings LLC v. City of Kenosha. Clerk Wright provided details as to the findings of the State Supreme Court that upheld the assessor’s classification as a residential property and that the litigant failed to prove the property was primarily in agricultural use. Okrie reviewed a few other updates for the benefit of the members.
9. **Receipt of Assessment Roll from Assessor and Presentation of the Sworn Affidavit Signed by the Clerk-Treasurer** – Assessor Okrie presented Clerk Wright with the 2023 assessment roll for the Town of New Glarus with his sworn affidavit attached. Wright confirmed that there are no corrections of assessor error or omissions.
10. **Perform Statutory Duties:**

- a) Examine the Assessment Roll – Two copies of the 2023 assessment roll were shared with the members of the BOR. Assessor Okrie shared a folder he created of vetted sales within the Town. He provided a brief report of those he met with during the open book period, including the scheduled event held at the Town Hall on April 24, 2023. Okrie noted that last year the assessment level was considered to be at 98.38% of market value as determined by the Wisconsin Department of Revenue. This year, he predicts that the Town will be at 91% of fair market value as the level of assessment. A municipality can remain at less than 90 or more than 110 for four years before needing to consider a corrective action such as an Interim Market Update (IMU) or revaluation. There were two agricultural use conversions reported to the Green County Treasurer. There was a brief discussion regarding a minimum building envelope size in the Town of New Glarus of 2.0 acres. Okrie asked for the Town to provide him with documentation which may affect the acreage he reports to the County Treasurer in the future.

During this maintenance year, Okrie reported that 220 properties were reviewed. He estimated the 2023 Net New Construction to be approximately \$4,400,000. The multi-year contract with the Town ends this year. It will automatically be renewed for one year if no action by the Town is taken. Without objection, Okrie will prepare an estimate for another multi-year contract to present to the Town for consideration. Otherwise, the Town is free to put the assessment contract out to bid. Clerk Wright administered the Oath of Office to Okrie for the current term.

- b) Correct description or calculation errors – there are no errors to correct.
- c) Add omitted property – no omitted property from prior years has been discovered, so there are no attachments to the assessment roll in that regard.
- d) Eliminate any double assessments – there was no discovery of double-assessments to eliminate.

11. Discussion/Action

- a) Certify all corrections of error under Wis. Stat. §70.43 – Clerk Wright noted that Chad Henning is in attendance. He owns a former cheese factory located at N8906 Poplar Grove Road. He discovered an error in his total living area this year, part of which is actually storage instead. The error was corrected by the assessor and the value of an omitted basement area was added. He agrees with the new valuation, which is a reduction of the 2022 valuation. Henning did not challenge the value in 2022, but was wondering if the extra taxes paid, based on the 2022 assessment, could be reimbursed. Okrie stated that the 2022 valuation was based upon the updated field work performed that year on the exterior of the home. Okrie did not consider the error to be a palpable one per §74.33(1)(a)-(f). Clerk Wright noted that the options available per §74.33 and §74.35 would have required the property owner to have challenged the assessment in 2022 and then petitioned the Town Board for a possible refund by serving a request onto the Clerk no later than January 1, 2023 after payment of at least the first installment of taxes.
- b) Verify with assessor that all Open Book changes have been included in the roll – this had previously been verified before the Clerk of the Board of Review signed the Assessor’s sworn affidavit on behalf of the Town.

12. Allow Taxpayers to Examine the Assessment Roll – the assessment roll was available for public inspection since April 3, 2023 and the updated copy available since May 19, 2023. No one was present this evening from the public who requested to review the updated (post open book) roll.

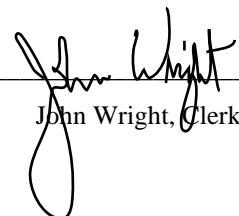
13. Review Notices of Intent to File Objection – it was assumed that with little time remaining prior to the first two hours of the Board of Review elapsing, that no objections would be received this evening and thereby no sworn testimony would be heard this evening or need to be scheduled at a future date.

14. Introduce BOR Cases

- a) Clerk to swear in assessor and claimant – there were no cases to hear.
- b) Hear sworn testimony and ask questions after rebuttal – not applicable.
- c) Discuss findings of fact, determination, and decisions – not applicable, but the Clerk reviewed the process and document included along with the meeting packet.
- d) Action and Clerk presentation of appeal rights to objector – the Clerk noted that in the future, when there is a hearing, he is required to hand or send by certified mail, the decision made by the Board and the objector’s options for an appeal of that decision.

15. Adjourn – A motion to adjourn the 2023 Town of New Glarus Board of Review was made by member Hoesly; second by member Elkins. The BOR adjourned at 7:00 PM.

Approved: June 14, 2023



John Wright, Clerk-Treasurer



Search



MENU 

Tower Assessment and Taxation

February 28, 2024

To: Assessors, Municipal Clerks, Real Property Listers

The Wisconsin Department of Revenue (DOR), State and Local Finance Division is providing information on the assessment of towers. Assessors should complete the following steps to determine assessment jurisdiction, taxability, and listing and valuation.

1. Determine Assessment Jurisdiction – State or Local

- Contact DOR's [Manufacturing and Utility Bureau district office](#) where the tower is located
- **DOR may:**
 - Currently assess and tax the tower – no action required by local assessors
 - Review and determine the tower qualifies for state assessment and taxation and take jurisdiction for 2024
 - Local assessors must provide DOR with any requested additional tower information
 - Confirm the tower does not qualify for state assessment and that local assessment and taxation is the proper jurisdiction

- Local assessors continue to step 2

2. Determine Taxability – Real or Personal Property

- Apply state law and case law to determine whether a tower is taxable real property or exempt personal property
- **State law**
 - Real property is defined in sec. [70.03](#), Wis. Stats.
 - Sec. [70.17\(3\)](#), Wis. Stats., requires real property assessment for manufactured and mobile homes, not otherwise exempt from taxation under s. [66.0435 \(3\)](#), buildings, improvements, and fixtures on leased lands, buildings, improvements, and fixtures on exempt lands, buildings, improvements, and fixtures on forest croplands, and buildings, improvements, and fixtures on managed forest lands
 - Personal property is defined in sec. [70.04](#), Wis. Stats.
- **Case law**
 - Provides a three-part test to determine real property – see pages 18-2 to 18-7 of the 2024 [Wisconsin Property Assessment Manual](#)
 - Actual physical annexation to the real estate – is the tower
 - Attached to a foundation of a structure, and/or built into a structure?
 - Interconnected through electrical systems?
 - Adaptation to the use or purpose to which the realty is devoted
 - Is the tower and property in question adapted to the same purpose of the real property?
 - Intention on the part of the person creating the annexation to make the item a permanent part of the realty
 - Would the average person under similar circumstances intend to make the tower permanent? The "intent" is judged by how the tower is adapted to the principal use of the land and buildings.
 - Is the objective and presumed intent, of an ordinary person, that the tower and integrated equipment are permanent parts of the real property?

- **Note:** Page 18-7 – the All City Communications case has facts and analysis that apply to towers on leased land
 - One of the reasons that the court found the tower in this case was personal property was due to the relatively short lease term (10 years) and the rights of the parties to terminate the lease and have the tower removed from the property at the end of this 10-year lease
 - If leases are in place for the land underlying the towers in question are dissimilar from the lease analyzed in the All City decision, the results of the analysis could be different, such that the towers could be determined to be real property, as fixtures or improvements to real property
- **Determination**
 - If personal property, the tower is exempt
 - If real property, continue to step 3

3. List and Value

- Contact the property owners
 - Provide the [DOR Personal Property Exemption Common Questions](#)
 - Explain the two assessment and taxation options – Option B requires action by the property owner to create a separate parcel
- Option A: list and value the tower with the land parcel where the tower is located
 - Update the existing parcel's real property listing and valuation to include the land and all buildings, improvements, fixtures and rights and privileges appertaining thereto. Include with the listing and valuation.
- Option B: list and value the tower separately on a new parcel
 - Review existing recorded information
 - Ex: recorded leases and easements may already exist with a legal description and allow for creation of a tax parcel
 - Contact the [County Real Property Lister \(RPL\)](#) who can determine if an existing description on a recorded

- document is adequate for parcel creation
- If the RPL confirms an adequate existing legal description, use the [Buildings, Fixtures and Improvements \(BFI\) recording document](#) to cite and attach the existing recorded description for recording with the Register of Deeds
- State laws provide a variety of ways to create a separate parcel if an existing legal description is not available – certain processes are a land division (certified survey map) and others are not (metes and bounds description) – see pages 18-10 to 18-12 of the [Manual](#)
 - Sec. [706.05\(2m\(b\)3](#), Wis. Stats., allows abbreviated legal description for descriptions of property under sec. [70.17 \(3\)](#), Wis. Stats.
 - A recommended abbreviated description contains town, range, section, quarter section, quarter-quarter, or Government Lot number and reference to the land parcel number/document where the improvement is located.
- Separate tax bills for the year when separate parcels are created is possible
 - Sec. [70.323](#), Wis. Stats., allows separate tax bills for the year when a parcel division is complete
 - See [page 18-12 of the Manual](#)

Resources

- [Personal Property Exemption Common Questions](#) – initial version posted September 19, 2023, *updated* version posted December 5, 2023
- [2023 Annual Assessor Meeting](#) – see Office of Technical Services session
- [2024 Wisconsin Property Assessment Manual](#) – see Chapter 18
- 2024 Guide for Property Owners – see page 10

Questions?

[WI Act 12 Information](#)– provides topical contact information.