Chapter 7

Parcel and Information Systems

Listing

After real property is discovered, the next step is to list the property. This involves collecting data on each parcel using property records and recording assessment information in the assessment roll. DOR prescribes the forms required for the assessment and collection of general property taxes and furnishes each county designee with a sample of the forms. The county designee obtains the forms at county expense and furnishes them to the assessors, clerks, and treasurers.

Electronic Data Standards

Beginning with the 2013 assessment year, municipalities are required to maintain electronic assessment data. Consistent system standards are vital to the sharing, analysis and use of assessment data across boundaries. Assessment offices and users of assessment data are dependent on data that is accessible and in a standard format.

All municipalities are required to have created an electronic version of the 2013 assessment data and maintain that electronic data for future assessment years. Electronic assessment data includes all assessment data, such as parcel attributes, sketches, and photographs. The requirement excludes information in assessment work files such as:

- handwritten notes, correspondence,
- building permits, or field sketches.

Municipal assessment contracts may exceed these standard requirements. All work products may be requested by the municipality to be maintained electronically.

Parcel Numbering Projects

Counties that are transitioning computer systems or undergo a parcel renumbering project, are required to follow the standards and specifications of this manual. Technological advances in computer systems and programming are the basis for the assessment and taxation records standardization requirements. Clearly defined data standards allow for transferring information between users. A standard data format allows for stable and sound infrastructure development. Sec. 73.03(5), Wis. Stats., provides DOR with the statutory authority to standardize property data.

2013 Act 20 Process Statewide Parcel Mapping

Wisconsin Act 20, the biennial state budget for 2013-2015, created statutory directives for state and local governments to coordinate on the development of a statewide digital parcel map. DOR collects and provides access to the data using XML. Under the law, counties must coordinate their parcel mapping with the Wisconsin Department of Administration (DOA) and meet its searchable format standard by June 30, 2017 for posting certain parcel information online (sec. 59.72(2)(a), Wis. Stats.). The statewide parcel map initiative is an

effort to create a state digital parcel map with local parcel data using geographic information systems (GIS) technology. Programming and related vendor contracting for the creation of the XML Assessment/Tax Roll is a DOA Strategic Initiative Grant item. XML is the standard format for DOR. Counties may use grant funds for XML roll creation in conjunction with fulfilling "Act 20 Attributes".

Wisconsin Act 20, the biennial state budget for 2013 – 2015, created statutory directives for state and local governments to coordinate on the development of a statewide digital parcel map. The Statewide Parcel Map initiative is an effort to create a digital parcel map for Wisconsin by aggregating local parcel datasets utilizing geographic information systems (GIS) technology. The Parcel initiative is a multi-faceted, multi-year collaborative effort of DOA, State Cartographer's Office, and local governments.

The statewide parcel map provides assessors with information helpful to verifying assessments of property. The following information is available for most parcels in the statewide parcel map:

- Parcel ID
- Tax Parcel ID
- Tax Roll Year
- Full Physical Street Address
- Total Assessed Value
- Assessed Value of Land
- Assessed Value of Improvements
- Assessed Forested Value
- Estimated Fair Market Value
- Net Property Tax
- Gross Property Tax
- Class of Property
- Deeded Acres
- GIS Acres

More information can be found at the DOA website.

Assessment Roll

The assessment roll is the official listing of all properties within a municipality (Town, Village, City) by ownership, description, and location showing the assessed values for each.

The completed assessment roll is an official listing which contains owners and legal descriptions of all real estate parcels and items of personal property within a taxation district, acreages of most parcels, the statutory classification and assessed value, according to land and improvements, of general taxable parcels.

Rolls and the Authority of the Department of Revenue (DOR)

Real property record cards, personal property forms, assessment rolls, and other supplementary forms are used to record property information. The assessor can then use the information when making assessments or when presenting evidence before the Board of

Review (BOR). Those forms prescribed by DOR, under the authority of sec. 70.09(3), Wis. Stats., contain important information used by all taxation districts. A municipality or county must contact DOR for approval to use a form (sec. 70.09(3), Wis. Stats.) different than prescribed by DOR. DOR reviews alternate forms to ensure they contain the necessary information; are in a similar format to the prescribed form; and that they meet statutory and departmental standards.

Real Property Lister (RPL)

Counties may provide for a RPL to prepare and maintain accurate ownership and description information for all real property parcels in the county. That information may include the following:

- Parcel numbers: the RPL creates, assigns, and retires parcel numbers
- The owner's name and an accurate legal description as shown on the latest records of the office of the Register of Deeds (ROD): owner(s) names are researched and listed for the parcel of record by the RPL
- The owner's mailing address: updates to owner's mailing address, whether one owner or multiple owners, are made by the RPL
- The number of acres in the parcel (if it contains more than one acre): the RPL lists the parcel acres based on the best information available including, but not limited to, when documents are recorded for splits, combinations, and certified survey maps
- School district and special purpose codes: all codes attached to the parcel are assigned by the RPL

The RPL provides this information for the use of municipal assessors, clerks, and treasurers, county offices, and any other person requiring that information. The RPL also serves as the coordinator between the county and the municipalities for assessment and taxation purposes.

Because of the specialized nature of maintaining accurate, up-to-date maps and records, this function is best carried out at the county level. This allows the lister to make efficient use of the computers and other equipment, have ready access to documents and deeds recorded with the ROD, and provide a central location for real property records in the county.

Preparation of the Assessment Roll

Although the duties for real property listing are defined in sec. 70.09, Wis. Stats., the responsibility for preparing a complete and accurate assessment roll resides with the assessor. Before entering new construction on the assessment roll, the assessor is required to equate the value to the level of assessment.

Important Assessment Roll Dates and Requirements in the Assessment Year For Assessors and Clerks

On or before 1st Monday in May ..... The assessor delivers the completed assessment roll to the clerk (sec. 70.50, Wis. Stats.) This is delivered prior to the BOR.

April and ongoing ..... Clerk examines and corrects assessment roll (sec. 70.52, Wis. Stats.)

NOTE: It is important to verify the accuracy of the assessment roll at this time. Most of a clerk's tax work and subsequent reports depend on the accuracy of the assessment roll.

4th Monday in April .....BOR to convene (sec. 70.47, Wis. Stats.) (30 day period)

On or before 2nd Monday in June .....Clerks of all taxation districts efile the SOA with DOR/LGS (sec. 70.53, Wis. Stats.) Assessor files the MAR and TAR with DOR.

December 1 .....DOR certifies the amount of state property tax credits to be allocated for real estate and personal property.

3rd Monday in December ....Clerks of all taxation districts e-file the SOT with DOR/LGS (sec. 69.61, Wis. Stats.)

Sec. 70.52, Wis. Stats., requires the clerk to examine and correct the roll. It is important for the clerk to examine and make any necessary corrections in the assessment roll before the BOR meets. Such examination and correction should include, but is not limited to:

1. Elimination of duplicate assessments.
2. Addition to the roll of any taxable property omitted by the assessor in the current assessment. The clerk shall ask the assessor to certify an assessed value of property omitted on the current roll (sec. 70.52, Wis. Stats.)
3. Elimination from the roll of any property illegally assessed by the assessor.
4. Review of the following:
   a. The assessor's treatment of PFC lands under secs. 77.04(1) and (2), Wis. Stats., (these lands must be assessed and properly classed).
   b. The assessor's treatment of MFL under section 77, subchapter VI.
   c. The assessor's classification of property – whether it is real estate or personal property.
5. Make sure improvements are assessed with the legal description upon which they are located.
6. Review each assessment (real estate and personal property) by the school district (elementary (K-8) and/or regular (K-12) school, union high and technical college). Review those parcels and applicable personal property assessments contained in other special districts containing area of less than the total taxation district. It is important that all are properly coded.

The Electronic Assessment Roll

The use of an electronic roll over a paper roll may create multiple benefits for taxpayers and users. The benefits of providing a computer based searchable roll for users creates another set of requirements.

Using an electronic roll, especially in a non-revaluation year is suggested since it is unlikely many taxpayers will ask to view the roll. In other words, if there is not a revaluation scheduled in the current year and typically few residents appeal their assessment at BOR or appear at open book, then one PC may be appropriate to search the roll. As the use of an electronic assessment roll grows, it is suggested that the municipality and the assessor

discuss roll viewing capabilities prior to scheduling open book or BOR. If viewing an electronic roll is the only option for taxpayers, accommodations must be made to allow for viewing.

Roll Distinctions

There are different types of rolls for property assessment and taxation based upon time of year and use of the information. The differences are evident based upon business processes. Understanding the distinctions between the different types of rolls is important to establish a standard data format and eliminate inconsistencies. County Land Information Officers (LIO) and RPLs typically recognize the differences in the indexes; therefore reconcile them accordingly. An effort in reconciliation occurs when a parcel is combined by the assessor under sec. 70.23(2), Wis. Stats., or in a county renumbering project.

A solution to reconciling the assessment roll and legal parcel roll is found under the duties of RPL under sec. 70.09, Wis. Stats., as the RPL serves as the technical expert on providing information on parcels of real property for tax professionals. The RPL also serves as the coordinator between the county and the taxation districts in the county for assessment and taxation purposes. Another solution is found through an understanding of the definition of the roll types and their use.

Definitions of Roll Types

Work Roll

The Work Roll is the legal parcel roll reflecting all taxable real and personal property. While the existence of geospatial representations of parcels define the basis of taxable property it does not cover all of them. Condos and road right-of-way are examples of data that is related to a core parcel polygon yet derived from it are more parcels, values, addresses and tax bills. The Work Roll is the conglomeration of the parcel index and the tax roll index into one file.

Change Roll

Counties and municipalities using an electronic system may, at any time after January 1 of the tax year, send an updated Assessment Roll to the assessor. This roll includes only parcels with changes:

- Splits
- New Parcels
- Conveyance updates:
  - Transfers
  - Encumbrances
  - Title changes

The Change Roll may be provided to the assessor in an electronic format and delivered from FTP, email or other application. Delivery of the Change Roll does not eliminate the requirement to deliver the Work Roll.

Open Book Roll

The assessor is charged with providing and arranging roll data for the Open Book conference. Electronic rolls at open book are suitable for browsing provided the systems utilized are

intuitive for the user. Assessors should provide real and personal property rolls identified by parcel number, and alpha order. Address order rolls are suggested but not required.

The Open Book Roll is the assessment roll, leading up to the creation of the pre-BOR Roll. It is suggested and good practice, for the assessor to submit the Open Book roll to the county RPL not less than 30 days prior to the BOR if the county creates the Notice of Assessment (NOA) and 20 days if the assessor creates and mails the NOA.

Note: 2017 Wisconsin Act 68, effective November 27, 2017, requires a 7 day period between open book and board of review. Sec. 70.47(1), Wis. Stats., states in pertinent part: *The board of review shall met annually at any time during the 45-day period beginning on the 4th Monday of April, but no sooner than 7 days after the last day on which the assessment roll is open for examination under s. 70.45.*

Board of Review Roll

It is at the discretion of the municipality to provide printed rolls and viewable electronic rolls or both for BOR sessions. It is suggested that a printed roll be available at all times in the municipal offices and available during BOR.

It is the municipality's responsibility to print the assessment roll in sort order. Sort order is in order by parcel number. The municipality can consider contracting with the county to obtain this version.

Assessment Roll

The Assessment Roll is the index or removed tax roll of that same property corresponding to the representation of ownership, location and valuation. The official listing of all properties within a given municipality (Town, Village, City) by ownership, description, and location showing the corresponding assessed values for each.

The completed Assessment Roll is an official listing which contains owners and legal descriptions of all real estate parcels and items of personal property within the taxation district, acreages of most parcels, the statutory classification and assessed value, according to land and improvements, of general taxable parcels.

A completed Assessment Roll is the final product of many hours of the assessor's work. When the assessor signs the affidavit and attaches it to the Assessment Roll, the roll becomes the only official assessment record required by statute. The Assessment Roll is designed so the eight classes of real estate can be listed separately with respect to ownership, legal description, school district, number of acres, and assessed value of the land and improvements. In addition, columns for such special categories as forest crop, managed forest land, and all exempt land are also provided in order that all lands can be accounted for, thus minimizing the possibility of omitted property.

The number of parcels in each property class is becoming increasingly important for statistical purposes such as estimating the cost of hiring expert help. The Assessment Roll maintains an area for recording the number of land and improvement parcels on each page

of the roll. The page by page summary of the Assessment Roll on the special summary sheets permits an accurate totaling of the roll with respect to parcel count, number of acres, assessed value, and other columns.

Tax Roll
The Tax Roll is the official list showing the amount of taxes, special assessments, and charges levied against each parcel and item of personal property in the municipality.

Continuing Maintenance of Rolls

Legal Parcel Roll (Property Records)
The Legal Parcel Roll is a database created and maintained in a manner prescribed by DOR containing real property ownership and assessment information. This roll is created by the County from documents recorded in the ROD that have been determined by the RPL to be valid, accurate and complete for assessment, taxation and parcel mapping purposes.

Another aspect of the rolls is the continuing maintenance that is performed. Oftentimes this takes place without an actual roll being printed each time, but the previous year's assessment roll is the basis for the Legal Parcel Roll.

The sequence of roll creation is dictated by county business requirements, systems and infrastructure. The Legal Parcel Roll is worked on year round as parcels are added and subtracted, ownership changes are made and properties are bought and sold. Identification of the Legal Parcel Roll helps in identifying the process requirements used to create it along with the associated business requirements. The active Legal Parcel Roll becomes the work roll as of January 1.

Revaluation

When undertaking a revaluation, it is suggested an assessor develop a systematic delivery of the changes to the RPL. Timely reviews of the changed roll by the RPL help to identify potential issues with parcels and related omissions, combinations, new construction and demolitions.

Municipalities may contract with the county for printing of the Open Book Roll. Assessors and municipalities must submit the Open Book Assessment Roll information to the RPL at a time frame specified by the RPL. Assessors should not submit the Assessment Roll to the RPL with the expectation that a reconciliation and printing of any roll will occur in less than 10 business days.

Assessment Roll Print Sort Order

The legal parcel number is the number representing a geospatial polygon tied to a legal description and sometimes a deed. It may be a surrogate number or the tax parcel ID. If indexed, it may NOT be a 1:1 relationship with the Assessment Roll. There are alternate formats to print the Assessment Roll, by street address, parcel number or an alternate shortened PIN number that has intelligence and is identifiable by the user. The Assessment

Roll may also be printed by section number and in that listing a sub order may be developed by street address, last name or parcel number:

- Street address: street number, street name, consecutive order *(note: county and municipal systems may not have the ability to print in a street address order).*
- Name: last name, first and middle initial
- Parcel Number: consecutive order, then subdivision order. Note that subdivisions should be located at the end of each roll by subdivision name and then by lot number.

Roll Printing

Under sec. 70.09(3)(d), Wis. Stats., the county is required to provide the county designee basic forms including assessment rolls and tax rolls. Assessors and municipalities using the county for roll printing should schedule roll printing in advance of the needed date.

Sort Order

Practical applications with the use of the Open Book and BOR Roll at Open Book and BOR provides that sort order capabilities are required. Municipalities and counties must consider the use of the Assessment Roll when creating or changing tax systems. While a printed roll is an assessor requirement, the fundamental architecture of the roll must be based on its business use. A sort order is a requirement for BOR and Open Book. An Assessment Roll must be provided to the BOR under sec. 70.47(6) Wis. Stats. The Assessment Roll shall be checked for omitted property and for double assessments.

Where Real Property Assessed

Sec. 70.12, Wis. Stats., provides that "Except in cities of the first class, all real property not expressly exempt from taxation shall be entered upon the assessment roll in the assessment district where it lies." Cities of the first class have been excluded from this section because the commissioner of assessments has the authority to divide the city into smaller administrative or assessment districts and also to direct that the assessments of real property be made without regard to the boundaries of the districts.

To Whom Real Property Assessable

Sec. 70.23, Wis. Stats., requires the assessor enter upon the Assessment Roll opposite the name of the person to whom assessed a correct and pertinent description of each parcel of real property. Since the Tax Roll is prepared from the Assessment Roll, it is important that the correct name appear in the Assessment Roll.

Sec. 70.17, Wis. Stats., outlines how the name listing is handled for a variety of situations. It states that real property shall be entered in the name of:

1. The owner, if known to the assessor, which is a RPL duty under sec. 70.09, Wis. Stats., and based on recorded documents from the ROD
2. Otherwise, to the occupant thereof if ascertainable
3. And, otherwise, without any name

4. The person holding the contract or certificate of sale of any real property contracted to be sold by the state but not conveyed (by Jan.1st) shall be deemed the owner for such purpose
5. The undivided real estate of any deceased person may be entered to the heirs of such person without designating them by name
6. The real estate of an incorporated company shall be entered in the same manner as that of an individual
7. Improvements on leased lands may be assessed either as real or personal property

Description of Property

Sec. 70.23(1), Wis. Stats., says that "The assessor shall enter upon the assessment roll a correct and pertinent description of each parcel of real property in the assessment district…" Every assessment requires a legal description of the property sufficient to convey title to a grantee in a tax deed. This is necessary to protect the local district from having a non-collectable tax charged back by the county. Only correct descriptions should appear on the Assessment Roll to ensure that taxpayers pay taxes on their property alone.

(Sec. 70.23, Wis. Stats., defines a process in general terms related to the manner in which the assessor creates an Assessment Roll not a Work Roll.)

School District

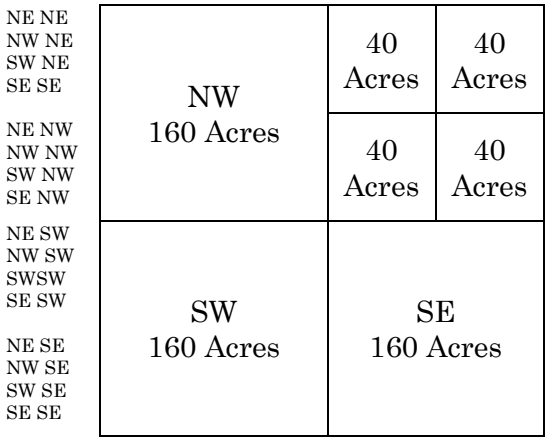
DOR prescribes Assessment Roll forms, as provided in sec. 70.09(3), Wis. Stats. The RPL is required to fill in the number of the school district on the Assessment Roll for each property.

Procedure for Entering Descriptions in the Assessment Roll

Unplatted Property

Regular government descriptions of land should be entered in the Assessment Roll opposite the name of the person to whom assessed. The preferred order in locating quarter sections is counter clockwise as follows: northeast quarter, northwest quarter, southwest quarter, and southeast quarter. Parts of the quarter section are described observing the same order as illustrated in Figure 7-1.

Figure 7-1



Not more than one section should be put on one page of the Assessment Roll. Where a government forty is subdivided and owned by two or more persons, the several parts should be entered in regular order following the proper position in the Assessment Roll. In other words, each part of the forty should be described and entered on the roll before proceeding to enter the description of the following forty. If an individual owns several forties, list each forty on a line in the Assessment Roll giving the appropriate description for each forty.

Assessed Acres

During Open Book and/or BOR proceedings information related to parcel acres may be presented to the assessor that is deemed to be the best information available. Assessors are required to review this information when it is presented and adopt the acre measurements if deemed reliable.

Counties utilizing surveys, CSM's or map surveys to assist developing accurate acre bases for parcel construction may change the assessed acres from time to time.

The RPL should work with the assessor in developing justification for changes to the parcel acres. In all instances any change in acres will require a changed NOA and value change.

Available Information

- Certified survey maps
- Recorded meets and bounds descriptions
- Map of survey

When a portion of a forty is a subdivision, a listing should be made in the forty giving the name of the subdivision and the acreage taken by it. A typical listing could simply be "Sunnyside Subdivision – 16.5 acres." Listings such as these merely serve to account for the full acres within each forty. Without such listings completing the inventory of the full acreage of a forty, property could be left off the roll because it is assumed to be accounted for in some other place.

Irregular descriptions such as government lots or metes and bounds should be listed in the same order as indicated above for regular government forties. The number of acres in each

parcel should be entered after each description, and the total number of acres in the section should be checked with the known actual amount. The acreage for town roads and older county trunks and state highways should be included in each parcel so the acreage will total correctly. However, the land upon which the new county trunks, state highways and interstate highways are being built is being acquired in fee ownership by the county and State of Wisconsin and must be deducted.

Platted Property

Plats of lands of an unincorporated village, lying within any town, shall be entered in one part of the roll in alphabetical order by subdivision name and in regular order within each subdivision as to lots and blocks. Each block in the subdivision should be entered in order, beginning with Block 1 or A. All lots in such blocks should be entered in order before any lot in another block. The same rule applies to cities and villages. Assessment rolls should be indexed to show the page on which each subdivision is entered.

Descriptions referring to certified survey maps by volume and page should also list the forty or government lot, section, town and range in which the map is located as a bare minimum. A more desirable listing would also include a brief indication of the size of the parcel involved. Whenever a description has been split by a certified survey map, an entry should follow that description in the assessment roll listing the number of the certified survey map and the acreage taken up by the survey map from the forty, government lot or outlot. This also applies to subdivisions where a lot or parcel of the subdivision has been divided by a certified survey map.

Subdivision Plats

For information and examples of plats and regulations including: CSM's Assessor's Plats, Condo, Cemetery and Local Plats reference the Wisconsin Platting Manual.

Exempt Property

The assessor should list every description of exempt real property and its acreage in the assessment roll. This property is not subject to the regular property tax; however, some exempt property is subject to special taxation.

Private forest cropland is privately owned forest land which is exempt from the general property tax because it is part of a special state forestry program. The assessor must value this property, but only for the record, not for current taxation purposes. Under certain circumstances these values could be used in the future to calculate taxes on property withdrawn from the program. All other exempt property is not valued.

Simplified System of Description

Sec. 70.86, Wis. Stats., provides that, “The common council or other governing body of any city in this state may at its option adopt a simplified system of describing real property in either the assessment roll or the tax roll or in both the assessment roll and tax roll of such city, and may likewise from time to time amend or change such simplified system.” In 1932,

21 Opinion of Attorney General 92 interpreted this to authorize a simplified system of describing real estate in assessment or tax rolls if the descriptions indicate the real estate intended with ordinary and reasonable certainty. Before any simplified system of describing real property is established, it is recommended that the municipality coordinate its system with the county RPL and the county treasurer. Ultimately, any deviation by the assessor or the municipality from county systems and requirements set a precedent for the municipality to either create their own tax system or adopt the county system in its entirety.

Combining Descriptions

There are times when it is convenient for the assessor to combine descriptions of parcels, making one assessment rather than several. The law establishes guidelines for the combining of descriptions.

Sec. 70.23(2), Wis. Stats., says that when two or more tracts owned by the same person are improved or occupied with buildings so that they are practically incapable of separate valuation, they may be entered in the assessment roll as one parcel. In some municipalities, the legal descriptions have been combined so that all contiguous parcels in a section which are owned by the same person are described in one legal description. When property is described in this manner, the assessor may have several 40's described in one legal description on the assessment roll. Such legal descriptions should be broken down by 40's on the property records making certain that all property has been accounted for, and to allow taxpayers to more readily compare assessments if they wish to do so.

Sec. 70.28, Wis. Stats., provides that no assessment of real property shall be held invalid for the reason that several contiguous parcels are assessed together as one parcel when owned by the same person at the time of the assessment.

Best Practice: Assessors may not combine parcels together for convenience of assessment or taxation. A zero value placed on a parcel will trigger an investigation of omitted property by the RPL . "Assessed with" applications are only to be used under sec. 70.23(2), Wis. Stats. Manufacturing property is offered more latitude under sec. 70.995, Wis. Stats.

Number of Acres

Sec. 70.23(1), Wis. Stats., requires that the assessor enter upon the assessment roll, along with the name and description, the number of acres in each tract containing more than one acre. The acreage of all parcels, even if less than one-acre must be listed. This helps the assessor to account for all the land in the district and helps to eliminate omitted property. While acreage proved by a Registered Land Surveyor (RLS) is preferred, an assessor may use acreage determined from a County or Municipal Geographic Information System (GIS) until acreage from an RLS is available. In all cases the assessor must use the best information and deemed reliable and accurate.

Classification of Real Property

Sections 70.32(2) and (3), Wis. Stats., provide for the classification of real property according to its use. Land use classification is required in a form that will allow comparability between

localities and regions, and that will also permit the study of trends over time in individual areas. In order to achieve these goals, it is essential that land use classification be uniform within and between individual municipalities. The statutory land use classification established in Wisconsin provides for a uniform system of use classification which, when adhered to properly, helps to achieve comparability in property tax land use statistics.

For purposes of land use classification, the following definitions of parcel are provided. These combined definitions apply to the narrative throughout this manual, including the expanded definitions of use classification that follow. The instructions to clerks and assessors in the assessment roll prescribed by DOR also use the combined definitions to define a parcel for the purpose of preparing a parcel count of real property.

A parcel is a contiguous area of land described in a single description in a deed or as one of a number of lots on a plat; separately owned, either publicly or privately; and capable of being separately conveyed. For ease of listing data, a segment of a street, highway, railroad right-of-way, pipeline, or other utility easement may be treated as though it were a parcel.

Another definition of parcel, as derived from sec. 70.25, Wis. Stats., is "any description of land which shall indicate the land intended with ordinary and reasonable certainty and which would be sufficient between grantor and grantee in an ordinary conveyance…"

A parcel may also be described as two or more legal parcels (as previously defined) whose descriptions have been consolidated by the assessor into a single description. This definition is established by sec. 70.28, Wis. Stats., which states that "No assessment of real property which has been or shall be made shall be held invalid or irregular for the reason that several lots, tracts, or parcels of land have been assessed and valued together as one parcel and not separately where the same are contiguous and owned by the same person at the time of assessment." It is common for a person or a corporation to acquire title to two or more contiguous parcels and then to operate or develop them as a single establishment. If use classification is properly administered within the given definitions of a parcel there should be no problem with record keeping. The overall use of the various single parcels in such an operating "establishment" will control the classification of the separate deed parts.

Assessment rolls in rural areas assembled by 40's (the quarter-quarter section of the Rectangular Survey System) are good examples of an establishment (farm) being divided into separate descriptions for record keeping purposes. These separate descriptions, however, do not change the use classification.

Following the definitions of a parcel and of an establishment previously given, and in keeping with secs. 70.25 and 70.28, Wis. Stats., the assessor must first determine the predominate use, or determine if there are multiple uses which can be individually identified and separated. If a predominate use is determined, the parcel is entered in the assessment roll as a single entry with one overall use classification. If multiple uses are identified, separate use classifications are entered in the roll for each use, or in some cases, separate use classifications and descriptions may be warranted for each of the various uses.

If the recorded description does not fit the above determinations, the assessor may either combine recorded descriptions (sec. 70.28, Wis. Stats.), or create separate descriptions and calculate their acreages (sec. 70.25, Wis. Stats).

In each county a real property lister is available to assist in the preparation of descriptions for parcels. For the determination of proper use classification the statutory assessor is solely responsible, subject to the guidelines presented here.

To assist assessors in uniform listing of individual land parcels into the proper land use classes, the following expanded definitions for each of the eight classes of real property are provided. The annual determination of use for property tax classification is controlled by the use as found as of the assessment date, January 1.

Class 1	=	Residential
Class 2	=	Commercial
Class 3	=	Manufacturing
Class 4	=	Agricultural
Class 5	=	Undeveloped Land
Class 5m	=	Agricultural Forest
Class 6	=	Productive Forest
Class 7	=	Other

Residential Classification (Class 1)

The residential class includes any parcel or part of a parcel of untilled land that is not suitable for the production of row crops, on which a dwelling or other form of human abode is located. It also includes vacant land in cities and villages where the most likely use would be for residential development. Mobile homes assessed as real property are classified as residential. Apartment buildings of up to three units are also classified as residential.

Apartment buildings of four or more units, hotels, summer resorts, and mobile home courts should be classified as commercial property.

Wherever possible, a single classification should be used, depending upon the predominate use of the property. There will be times when the assessor may find it helpful to split a parcel when classifying multiple use establishments. Examples are: a farm with a full set of buildings and an “extra” house not needed in the operation of the farm (agricultural and residential parcels, but only if the extra house is situated as to be feasible to break it away from the rest of the farm operation with a separate legal description); a forty acre wooded parcel with a house and yard (forest and residential); a gas station and garage with a separate dwelling unit (commercial and residential).

Commercial Classification (Class 2)

The commercial classification includes all land and improvements primarily devoted to buying and reselling goods for a profit. It also includes the providing of services in support of residential, agricultural, manufacturing, and forest uses. Whenever possible, the discussions of the various use classifications have identified situations which involve the providing of services, and state when such should be classified as commercial.

The following types of properties should be classified as commercial:
1. Apartments of four or more units.
2. Non-operating quarries and pits which are not depleted. (Depleted quarries and pits should be included in Class 5-Undeveloped Land.)
3. Mobile home parks and courts.
4. Stores with apartments above the store(s).
5. Hunting and fishing clubs, camping and picnic areas when clearly operated as a commercial enterprise or as a club for members only.
6. Flooded lands behind dams when defined by definite project boundaries.
7. Golf courses.
8. Commercial Greenhouses.

In situations where mixed commercial and manufacturing operations are involved the state manufacturing assessors will determine whether the property is to be classed as manufacturing and will provide the municipal assessor with a description of the property so classified.

Manufacturing Classification (Class 3)

Section 70.995, Wis. Stats., State assessment of manufacturing property.

(1) Applicability.

(a) In this section "manufacturing property" includes all lands, building, structures and other real property used in manufacturing, assembling, processing, fabricating, making, or milling tangible personal property for profit. Manufacturing property also includes warehouses, storage facilities or offices in support of the manufacturing property, and all personal property owned or used by any person engaged in this state in any of the activities mentioned, and used in such activity, including raw materials, supplies, machinery, equipment, work in process, and finished inventory when located at the site of such activity. Establishments engaged in assembling component parts of manufactured products are considered manufacturing establishments if the new product is neither a structure nor other fixed improvement. Materials processed by a manufacturing establishment include products of agriculture, forestry, fishing, mining and quarrying. For the purposes of this section, establishments engaged in mining metalliferous minerals are considered manufacturing establishments.

(b) Materials used by a manufacturing establishment may be purchased directly from producers, obtained through customary trade channels or secured without recourse to the market by transfer from one establishment to another under the same ownership. Manufacturing production is usually carried on for the wholesale market, for interplant transfer or to order for industrial users rather than for direct sale to a domestic consumer.

(c) Manufacturing shall not include the following agricultural activities:
1. Processing on farms if the raw materials are grown on the farm
2. Custom grist milling
3. Threshing and cotton ginning

(d) Except for the activities under sub. (2), activities not classified as Manufacturing in the Standard Industrial Classification Manual, 1987 edition, published by the U.S. Office of Management and Budget are not Manufacturing for this section.

(2) Further Classification. In addition to the criteria set forth in sub. (1), Wis. Stats., property shall be deemed prima facie manufacturing property and eligible for assessment under this section if it is included in one of the following major group classifications set forth in the standard industrial classification manual, 1987 edition, published by the U.S. printing office. For the purposes of this section any other property described in this subsection shall also be deemed manufacturing property and eligible for assessment under this section:

a. 10 - Metal mining
b. 14 - Mining and quarrying of non-metallic minerals, except fuels
c. 20 - Food and kindred products
d. 21 - Tobacco manufacturers
e. 22 - Textile mill products
f. 23 - Apparel and other finished products made from fabrics and similar materials
g. 24 - Lumber & wood products, except furniture
h. 25 - Furniture and fixtures
i. 26 - Paper and allied products
j. 27 - Printing, publishing and allied industries
k. 28 - Chemicals and allied products
l. 29 - Petroleum refining and related industries
m. 30 - Rubber and miscellaneous plastic products
n. 31 - Leather and leather products
o. 32 - Stone, clay, glass and concrete products
p. 33 - Primary metal industries
q. 34 - Fabricated metal products, machinery and transportation equipment
r. 35 - Machinery, except electrical
s. 36 - Electrical & electronic machinery, equipment and supplies.
t. 37 - Transportation equipment
u. 38 - Measuring, analyzing and controlling instruments; photographic, medical and optical goods; watches and clocks
v. 39 - Miscellaneous manufacturing industries
w. 7395 - Photofinishing laboratories
x. Scrap processors using large machines processing iron, steel or nonferrous scrap metal and whose principal product is scrap iron and steel or nonferrous scrap metal for sale for remelting purposes
y. Processors of waste paper, fibers or plastics using large machines for recycling purposes.
z. Hazardous waste treatment facility, as defined in sec. 144.61(14), Wis. Stats. unless exempt under sec. 70.11(21, Wis. Stats.)

(3) For purposes of subs. (1) and (2), Wis. Stats., "manufacturing, assembling, processing, fabricating, making, or milling" includes the entire productive process and includes such activities as the storage of raw materials, the movement thereof to the first operation thereon, and the packaging, bottling, crating, or similar preparation of products for shipment.

(4) Whenever real property or tangible personal property is used for one, or some combination of the processes mentioned in subs. (3), Wis. Stats., and also for other purposes, the DOR, if satisfied that there is substantial use in one or some combination of such processes, may assess the property under this section. For all purposes of this section the DOR shall

> have sole discretion for the determination of what is substantial use and what description of real property or what unit of tangible personal property shall constitute "the property" to be included for assessment purposes, and, in connection herewith, the department may include in a real property unit, real property owned by different persons. Vacant property designed for use in manufacturing, assembling, processing, fabricating, making, or milling tangible personal property for profit may be assessed under this section or under sec. 70.32, Wis. Stats., and the period of vacancy may not be the sole ground for making that determination. In those specific instances where a portion of a description of real property includes manufacturing property rented or leased and operated by a separate person which does not satisfy the substantial use qualification for the entire property, the local assessor shall assess the entire real property description and all personal property not exempt under sec. 70.11(27), Wis. Stats. The manufacturing machinery and equipment shall be valued by the DOR under subs. (7) (c), Wis. Stats., and shall qualify for exemption under sec. 70.11(27), Wis. Stats. The applicable portions of the standard manufacturing property report form under subs. (12), Wis. Stats., as they relate to manufacturing machinery and equipment shall be submitted by such person.

Further information on businesses, activities, and property that are and are not classified as manufacturing is provided in Chapter 18.

Under state law, sec. 70.995(6), Wis. Stats., DOR provides notification to each assessor by February 15 of the manufacturing property within the municipality that will be assessed by the DOR that year. The legal descriptions for manufacturing properties are still listed in the assessment roll; however, this is done to account for all property in the municipality. Following the legal description, manufacturing properties are coded "3. State Assessed Manuf." The local assessor does not assess these parcels.

Agricultural Classification (Class 4)

This classification includes land devoted primarily to agricultural use. In 1995, significant statutory revisions were made that changed the classification and assessment of agricultural land. Land classified as agricultural cannot include buildings or improvements.

Effective January 1, 2003, Wisconsin Act 109 amended sec. 70.32(2)(c)1 Wis. Stats., defining agricultural land as "land exclusive of buildings and improvements and the land necessary for their location and convenience, that is devoted primarily to agricultural use as defined by rule." This statute does not change the current definition of agricultural land, but clarifies that the land under agricultural buildings is excluded from Class 4.

Class 7, "Other," includes the buildings and improvements and the land necessary for their location and convenience. Specific discussion on agricultural classification and valuation can be found in Chapter 14.

The classification of agricultural production covers land (farms, ranches, dairies, nurseries, orchards, cranberry bogs, etc.) devoted primarily to the production of crops, plants, vines, or trees (excluding forestry operations); and in keeping, grazing, or feeding of livestock for the sale of livestock or livestock products (excluding serums), for livestock increase, or for value increase. Livestock as used here includes cattle, sheep, goats, hogs, and poultry. Also included

are animal specialties such as horses, rabbits, bees, pets, and fur-bearing animals in captivity, and fish in captivity. Agricultural production also includes sod farms, mushroom cellars, medicinal plants growing under sash or lath, and the production of bulbs, flower and vegetable seeds, vegetables, melons, berry crops, and grapes. The buildings and dwellings associated with growing, production, and associated services enumerated above are classified as "Other" (Class 7).

Farms are utilized for agricultural production. A farm may consist of a single tract of land, or a number of separate tracts, which may be held under different tenures. For example, the farmer may own one tract and another rented. It may be operated by the owner or with the assistance of members of the household or hired employees, or it may be operated by a partnership, corporation, or other type of organization. When a landowner has one or more tenants, renters, croppers, or managers, the lands operated by each are considered a farm.

A farmer is a person whose primary occupation is the cultivation of the soil to produce a crop. The income derived from the sale of crops and products is not as a merchant, since the farmer does not buy and sell the same for the purpose of obtaining income, nor as a manufacturer, since raw materials are not worked into wares suitable for use. A farmer is a grower.

Where two distinct uses are present, two classifications are needed. For example, someone purchases 40 acres and builds a new home or remodels an existing home for residential use and farms or rents out the land. The house, outbuildings, and land necessary for location and convenience of buildings should be classified as "Other" (Class 7), and the balance of the acreage classified as agricultural, agricultural forest, forest, or undeveloped as appropriate.

Undeveloped Land (Class 5)

The 2003 Wisconsin Act 33 changed the name of class 5 to Undeveloped. Swampland or wasteland is defined by statute to include bog, marsh, lowland brush, uncultivated land zoned as shore land under sec. 59.692, Wis. Stats., and shown as a wetland on a final map under sec. 23.32, Wis. Stats., or other nonproductive land not elsewhere classified. This class also includes land which, because of soil or site conditions, does not produce and is not capable of producing; such as rock outcropping, borrow pits, abandoned, depleted quarries, and other land not used and with no potential for use. Sec. 70.32(2)(a), Wis. Stats., excludes buildings and improvements from undeveloped lands. Undeveloped land includes productive land formerly used in agricultural production for one assessment cycle only. Productive lands (agriculture or forested) or lands capable of being productive lands should not be classified as undeveloped.

In a few areas of central Wisconsin, certain swamp lands produce a species of moss which grows in a wild state, is harvested and has a commercial use. This crop is slow growing, not cultivated, and is not regarded as an agricultural pursuit. Such lands should be classified as undeveloped land.

Lakebeds of natural occurring, navigable waters are owned by the state and are considered undeveloped land even though the acreage may be listed in the deed of property owned by individuals.

Agricultural Forest (Class 5m)

Sec. 70.32(2)(c)1d, Wis. Stats., which defines the "agricultural forest" class of property, was amended by 2003 Wisconsin Act 230. The following definition of "agricultural forest" is effective January 1, 2005.

Sec. 70.32(2)(c)1d, Wis. Stats., defines "agricultural forest" as "land that is producing or is capable of producing commercial forest products, if the land satisfies any of the following conditions: a. It is contiguous to a parcel that has been classified in whole as agricultural land under this subsection, if the contiguous parcel is owned by the same person that owns the land that is producing or is capable of producing commercial forest products. In this subdivision, 'contiguous' includes separated only by a road. b. It is located on a parcel that contains land that is classified as agricultural land in the property tax assessment on January 1, 2004, and on January 1 of the year of assessment. c. It is located on a parcel at least 50 percent of which, by acreage, was converted to land that is classified as agricultural land in the property tax assessment on January 1, 2005, or thereafter."

"Agricultural forest" classification examples are in Appendix 11-D, Agricultural Forest.

NOTE: The 2004 assessment roll needs to be kept to meet the requirement in sec. 70.32(2)(c)1d Wis. Stats.

Forest Lands (Class 6)

This class includes land, which is producing, or capable of producing commercial forest products. Forest land can no longer include buildings and improvements.

Productive forest lands and related services in this classification are determined primarily on the use of the land. It is recognized that other activities, e.g., recreation, hunting, fishing, and limited occasional grazing of livestock may also be taking place within these forested areas. These types of activities are considered secondary in nature and not controlling.

Forest lands include those forested areas which are being managed or set aside to grow tree crops for "industrial wood" or to obtain tree products such as sap, bark, or seeds. Forested areas with no commercial use made of the trees, including cutover are also to be included in this classification. Cherry orchards, apple orchards, and Christmas tree plantations are classified as agricultural property.

Lands designated Forest Crop Land and Managed Forest Land by entry order of the Department of Natural Resources are entered separately in the assessment roll (See Chapter 16 - Real Property Assessment-Special). Improvements on Forest Crop Lands and Managed Forest Land are to be listed as personal property (secs. 77.04(1), and 77.84, Wis. Stats.)

Small, vacant tracts with trees are seldom considered to have forestry use as they are rarely held for timber production. These small acreage parcels better lend themselves to residential land values and use.

Establishments primarily engaged in performing services related to timber production, wood technology, forest economics and marketing, and other forestry services such as cruising timber, firefighting, pest control, and reforestation, should be classified as commercial. The

lands and buildings associated with these forestry services should be separately described in the listing process and entered upon the roll in their proper use classification.

Forested areas primarily held for hunting, trapping, or in the operation of game preserves, should be classified as forest unless clearly operated as a commercial enterprise or exempt.

Other Classification (Class 7)

Effective January 1, 2003 Wisconsin Act 109 created sec. 70.32(2)(c)1m, Wis. Stats. defining "Other." Section 70.32(2)(c)1m, Wis. Stats. states, " 'Other,' as it relates to par. (a) 7, means buildings and improvements; including any residence for the farm operator's spouse, children, parents, or grandparents; and the land necessary for the location and convenience of those buildings and improvements."

This statute change provides that residences located directly on land that is part of the farm operator's farm operations are to be classed as "Other." Residences of the farm operator's spouse, children, parents or grandparents are eligible. Land and improvements classified "Other" are valued at their market value.

Chapter 14 contains definitions and examples of how "Other" is applied.

Drainage Districts

Drainage districts are local governmental entities organized under a county drainage board for the primary purpose of draining lands for agriculture. A drainage district establishes a legal mechanism for managing drains and related facilities to ensure reliable drainage. Landowners who benefit from drainage must pay assessments to cover the cost of constructing, maintaining, and repairing district drains. Of the 72 counties in Wisconsin, 31 of them contain one or more drainage districts and can be located on an interactive map on the Wisconsin Department of Agriculture, Trade, and Consumer Protection website: Wisconsin Drainage Districts. Beginning with assessments as of January 1, 2017, the 2017 Wisconsin Act 115 created the following provision for drainage district corridors: *"…the assessor shall assess the land within a district corridor described under s. 88.74 in the same class under sub. (2)(a) as the land adjoining the corridor, if the adjoining land and the land within the corridor are owned by the same person."* Questions regarding drainage districts and corridors should be directed to the State Drainage District Program Manager. Review annually to determine correct classification.

Apply sec. 70.43, Wis. Stats., for any corrections to 2017 assessments required as the law is effective January 1, 2017.

Roll Storage Formats

For data in a text or numerical format, electronic storage formats that are acceptable include comma delimited text formats (.txt), commonly available database formats such as MS-Access, DB2, SQL, etc. Unacceptable electronic formats are those that cannot be read except by customized or uncommon software. Note that PDF and word processing files do not meet DOR requirements because individual fields and their contents cannot be identified and analyzed electronically.

For sketches and photographs, PDF, JPEG, GIF, TIF, and similar formats are acceptable.

Storage formats in the form of the assessment roll must be transmittable from the municipal clerk/treasurer or sent on behalf of the municipality by the assessor. The municipal clerk/treasurer is responsible for the transmittal and the content of the roll and any submittal requires their approval. As a business requirement of the municipal clerk or the clerk/treasurer's review process, it is recommended that assessment roll be in a format that allows for corrections. Sec. 70.73, Wis. Stats., provides for corrections of the tax roll. See the *Assessment and Tax Roll Instructions for Clerks*. These requirements identify that the municipal clerk or the clerk/treasurer review the summaries and correct any error to make certain all changes are correct. This is a step where most errors occur, and unless the electronic system has an application that allows and identifies roll corrections at the municipal level subsequent changes must follow a process utilizing the PA-502 process.

Long Term Roll Storage

See Chapter 8, Retention of Assessment Records section, for long term storage requirements.

Electronic Storage/Paper Storage

Records created, maintained and retained electronically are subject to destruction from various cyber activities, operation system issues, application crashes, web-server crashes or other service malfunctions. Data custodians should be aware of the potential issues surrounding electronic data maintenance and dissemination obstacles. Electronic data should be backed up in alternate systems and locations to prevent loss and/or sporadic system malfunctions. Alternate display, retrieval, hard drive space or on a CD are required to provide this information to customers.

Long term storage of roll data in a PDF is suitable. Long term means more than 3 sequential rolls. Native formats should be maintained for not less than 3 years.

The Tax Roll should be kept indefinitely in an electronic viewable format as a JPG or PDF. The Assessment Roll must be kept by the municipality for 7 years. Under sec. 19.21(4)(a), Wis. Stats., the Secretary of Revenue must give approval for the destruction of any roll containing PFC and MFL.

Parcel Splits

For taxation purposes the assessor's authority to combine a parcel is clearly defined, while the county's authority to split real estate parcels is not. The distinction is made clear, since the index containing the legal descriptions of the parcels and its corresponding number can and does differ from the total assessment roll parcel index. In business processes, the county has the authority to change the legal parcel number but does not have statutory authority to combine or split a parcel for assessment purposes.

The variability in the understanding of the authority of the assessor to combine tax parcels under sec. 70.23(2), Wis. Stats., defines the variability in the indexes and subsequent definitions.

In a review of the assessor's duties under sec. 70.23, Wis. Stats., it is evident that for tax purposes, the assessor has the authority to combine parcels for the tax roll. Similarly, under sec. 70.09, Wis. Stats., the duties of the RPL, of which each county has established this function, the RPL has the duty to prepare and maintain accurate ownership descriptions for all parcels. The statute does not reference or otherwise imply similar parcel authority of the assessor under sec. 70.23, Wis. Stats.

The authority of the assessor to combine parcels is in the definition of the Assessment Roll found in sec. 70.23, Wis. Stats. The last sentence of the definition of the Assessment Roll indicates that the roll contains, "general taxable parcels." This is interpreted to mean: parcels that are both combined and uncombined.

Should counties adopt a system and process for assessed with, combining parcels or splits the assessor along with the landowner(s) making the request must follow the county directive and process. The forms used in this process must authorized by DOR.

CAMA Export

Real and Personal Property Roll Timing

Contract assessors must pick up the Work Roll when it's made available by the county. The county RPL and or municipal lister will provide notice to the assessor when the Work Roll will be available. It is suggested that Work Rolls be in the possession of the assessor by January 31st of each year.

Parcel renumbering projects will have difficulty in meeting roll delivery at or near the first of the year. In these circumstances assessors should work off previous year's roll and reconcile changes to the new roll when it becomes available.

Roll Delivery Timing (XML)

On completion of the municipal Tax Roll, counties should create a XML tax roll for submittal to DOR. Starting in 2016, the county should send real and personal property rolls to DOR using the Co-muni code for the jurisdiction. (example: Portage County Town of Albion: 49002_Albion.xml)

County XML Assessment Roll Submittal Dates
County submittal of the *XML Assessment Roll* to DOR is made at the time of the submittal of the SOA and after final adjournment of the Board of Review.

County XML Tax Roll Submittal Dates
County submittal of the *XML Tax roll* to DOR is made at any time after completion of the tax bills. Complete *XML Tax Rolls* should be submitted to DOR no later than February 15th.

Updated XML Tax Roll Submittal
Counties updating their *Tax Roll* throughout the year may provide the DOR with the most current version periodically until that years roll is complete.

Roll Updates

Attempting to reconcile each sale to the tax roll is not a requirement for submittal of the XML Roll to the DOR. Provide DOR a Tax Roll with the required data for the previous assessment year. It is possible and likely that sales and accompanying eRETRs recorded late in the calendar year will not make it to the current Tax Roll in time for issuance of the tax bill. The timely submittal of the tax roll to DOR with up to date information is a goal that represents a work timing challenge.

Sale times and recordings can go on for months after the issuance of the tax bills; therefore holding off on the submittal of the XML Roll to address late filing is not effective.

Reconciling late filling of eRETR's for address corrections to the DOR XML Roll should be done for 30 days after the submittal of the tax bills.

Updates to the Tax Roll
During the assessment year, assessors discover ownership changes that affect:

- Mailing address
- Ownership
- Deed
- Deed Acres
- Acres
- Encumbrances

Most often assessors reviewing sales update the land owner name and mailing address in their database. When this occurs a match to the work roll can no longer be made. RPL's suggest the assessor provide the assessment roll to them prior to the mailing of the NOA. The RPL can use this time to reconcile ownership and mailing address information prior to the issuance of the tax bill.

Assessors (NOA) Using Recent Data

Many assessors develop NOA's utilizing current data from Electronic Real Estate Transfer Returns (eRETR) to establish accurate ownership information. Under these circumstances the assessor's data-set containing recent landowner information will not match with the work

roll. RPL's suggest assessors transmit the revised (NOA) roll to the county in an attempt to reconcile ownership information prior to the final roll and issuance of the tax bills.

Roll Delivery Format

Municipalities will be contacted by their RPL identifying roll format delivery to the county. Counties cannot anticipate every roll delivery option therefore it is suggested municipalities and vendors for the municipality should work with the county RPL's Office (if used) or Land Information Office to setup processes and procedures for roll delivery. DOR recognizes technologies in this area are changing and subsequent improvements will create efficiencies. A safeguard to changing technologies is to assure that your roll data and property record information can be transmitted in an open source format such as a comma separated file, txt and later stored and used in an *MS Excel* format. Data integrity can be lost when file formats are converted; therefore, a municipality should discuss the formatting preferences with the county prior to selecting an assessor and CAMA software. This will help in making file formats that are compatible with county systems.

Clerk or clerk/treasurers using a third party software vendor through the assessor may use the software vendor File Transfer Protocol (FTP) or otherwise transmit the assessment roll to the county. The formats and processes must follow those as prescribed by the county. Transmittal of data by a third party vendor does not relinquish the municipal clerk/treasurer from having on site, in electronic form, a copy of the roll that was received and sent. The clerk or clerk/treasurers must sign off on any and all electronic roll transmittals.

The distinction between indexes: Assessment Roll and Legal Parcel Roll, have not been made until now. County LIO's and RPL's typically recognize the differences in the two indexes; therefore reconcile them accordingly. An effort in reconciliation occurs when a parcel is, combined by the assessor under sec. 70.23(2), Wis. Stats., or changes made as result of a county renumbering project.

A solution to reconciling the assessment roll and work roll is found under the duties of RPL under sec. 70.09, Wis. Stats. Another solution is found through an understanding of the definition of the assessment roll and its use.

Clerk or clerk/treasurers are responsible for the content of the roll and its delivery. Clerks must submit a roll to the County RPL in an electronic format such as: *MS Excel*, CSV or TXT format. Assessors may not send the roll to the county on behalf of the clerk. Software systems utilized for roll transmittal are acceptable provided the system follows the directives of this section. Sec. 70.52, Wis. Stats., requires the clerks to examine and correct rolls. This includes the examination of the roll prior to BOR. Such examination of the roll is critical in the transmitting an error free roll to the county.

Assessment and Tax Roll – Information Redaction

Information restricted in accordance with applicable state law or county and municipal ordinances or policies may be redacted or hidden from public view. Software provided by counties, municipalities or their vendors for the purposes of maintaining, publishing and

disseminating assessment and tax roll data should have the ability to redact or hide this information from public view.

Safe at Home Statute

The *Safe at Home* law was enacted on April 1, 2017 with 2017 Act 36; Wis. Stat. § 165.68 Address Confidentiality Program; Wis. Stat. § 66.0504. The law establishes a program for victims of domestic abuse, child abuse, sexual abuse, stalking and trafficking, or those who fear for their physical safety. The names and addresses of those who enroll are considered confidential. A substitute address is established for public and private purposes.

Program Eligibility Requirements:

- Resident of Wisconsin
- Victim of actual or threated violence or simply in fear of physical safety
- Residence at a location in this state that is not known by the person who committed the abuse against, or who threatens, the applicant or his or her child or ward
- Participant will not disclose his or her actual address to the person who committed the abuse against, or who threatens, the applicant or his or her child or ward
- Eligibility is not incumbent upon reporting or prosecution of any crime

For questions regarding impact of the Safe at Home statute on property assessment and taxation records, please contact us: bapdor@wisconsin.gov.

Roll Delivery Format for Cities That Do Their Own Real Property Listing

Municipalities that do their own real property listing functions may have roll creation delivery options that the fit the business needs of the municipality. When these RPL functions occur in the municipality, the county and the municipality should collaborate and standardize data and data systems for system changes.

Format

XML Roll

For questions on formatting and sending your assessment rolls to DOR.

Figure 7-2

Programming Common Class Codes

Common Class Code	Classification	Improvement Value Required	Land Value Requirement	Notes
G1	Residential	No	Yes	
G2	Commercial	No	Yes	
G3	Manufacturing	No	Yes	
G4	Agricultural	No	Yes	*No Improvement Value
G5	Undeveloped	No	Yes	
G5m	Agricultural Forest	No	Yes	
G6	Productive Forest	No	Yes	
G7	Other	Yes	Yes	*Improvement value cannot be "0"

Assessor's & Municipal Requirements: Assessment Roll

The assessor must attach to the assessment roll a statement that the notices have been mailed as required under sec. 70.365, Wis. Stats. Upon providing this documentation the assessor must provide a roll for the open book in the following manner:

- At a minimum one roll must be provided by parcel number sort order and one by property owner name.
- If the municipality is providing the roll in a viewable format, the roll must viewable on the county or municipal website in addition to being provided on a computer during open book. Each viewable computerized roll must be capable of viewing or searchable, by parcel number, and street address.
- The personal property roll must be provided in these same formats.

Assessment and Tax Roll Instruction for Clerks

The instructions for completion of the assessment and tax rolls are available for clerks and treasurers on the DOR website.

Mobile Home Parking Fee and Roll

Refer to Chapter 8 Real Property Data Collection section and Required Data subsection for information about mobile homes.

Electronic Requirements

The minimum mobile home data must describe whether the mobile home is real property, personal property or subject to a parking permit fee, along with the data used to determine the assessment. The electronic data should follow the standard set by the county. As an example, mobile home assessment information can be in *MS Excel* format and satisfy the electronic assessment data requirement.

Mobile Home parks, campgrounds and courts are classified as commercial. The individual mobile homes on these properties not under a permit fee become a personal property filing. The assessor must reconcile personal property filings from one assessment year to another.

Counties should identify in their personal property roll mobile home parks via an identifier of the park name. Figure 7-3 shows a sample data set for a mobile home park application. These data items should typically be shown in a CAMA system or an assessor created database.

Figure 7-3

Mobile Home Park Name									
Address	Lot #	Owner Name	Form Rec'd Date	Sale Price	Inspection Date				

For more information refer to Chapter 8 Manufactured and Mobile Home Valuation Worksheet and Manufactured and Mobile Home Statement of Monthly Municipal Permit Fee sections.

Personal Property Roll
(see secs. 70.29 & 70.30, Wis. Stats.)

The personal property roll follows the standards as is indicated by the county. Cities or municipalities that create their own rolls, including a tax roll, follow the prescriptive guidelines the city has created.

Changes to the format of the personal property roll are typically done by the county in the same manner the regular assessment roll is created or updated. Modifications to the Personal Property Roll when done must consider the use of the roll and therefore, be indexed to be used by a sort order: alpha, parcel number or street.

The minimum electronic personal property data must be of the detail and type identified on the summary of the Statement of Personal Property (PA-003).

Personal property assessments are entered in the personal property section of the assessment roll in alphabetical order. Figure 7-4 shows automation of the personal property roll and a sample roll. 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.

Figure 7-4

Personal Property Tax Roll Listing

Name	Property Address Situs Address	Tax Bill Address	PIN	Computer Number	Document Number ERETR	School *=Impv
ACER, DAVID C & HEATHER M			17002-2-291126-210-0002	002-1079-06-011 Muni-code	784/138	1176*

When sorting business name, for example "The Chair Warehouse", utilize a filter application in the database application to remove the markers such as "The" before the proper noun "Chair Warehouse".

CAMA systems, or a unique vendor based architecture, created for personal property assessment must be transferable to county systems in an electronic format. Electronic roll data must be transferable out of proprietary software to standards formats such as *MS Excel*. A safeguard to changing technologies is to assure that your roll data and personal property information can be transmitted in an open source format such as a comma separated file, txt and later stored and used in a *MS Excel* format. Data integrity can be lost when file formats are converted; therefore, municipalities should discuss the formatting preferences with their county prior to selecting an assessor and software to make assurances that the file formats used are compatible with county systems.

Personal property records created and maintained in *MS Excel* are acceptable.

The Statement of Personal Property (PA-003) is sent to the property owner in December and received by the assessor before the March 1 deadline. The basis of this roll is the prior year's personal property roll with startups and vacancies addressed through county listing functions.

It is suggested the assessor work with the RPL to develop a business personal property index to track business starts ups through the building inspection process, or from outside information. Note that in many counties the ROD registers new business names. Local government staff is, as is the local assessor, generally more familiar with business changes than county staff would be.

Counties providing a personal property roll to the assessor should provide this information to the assessor no later than the first week of December.

Clerk Review of the Personal Property Roll

The clerk of the municipality is required to submit the personal property roll to the county upon review of assessments. A crosscheck of new businesses, closures and changes in valuation are helpful in the discovery of omissions and additions. Exporting the roll into a common software program is a requirement since it allows for the clerk to mathematically verify assessment totals, if and when changes are made at the BOR.

Personal Property Work Roll

The personal property roll is created in December, modified by the assessor prior to March 1 of each year then reconciled again prior to Open Book and the creation of the NOA. Assessors must reconcile the personal property roll with the county prior to the BOR. Assessors must submit the personal property roll to the county RPL not less than 15 days prior to BOR.

Automating the Request for Exemption Form PR-230

Tracking the exemption requests starts with the assessor and the assessor's office. Exemption information assessed value or insurance value has not been captured locally for many reasons, ultimately because an assessed value is not required for these properties. Collecting exemption data, logging it and categorizing it through a data standard is important to the assessment process. Record keeping and tracking of requirements assures measurable analysis of this same data. Benefits of a PR-230 repository will be manifested when the compiled information is made available to assessors.

Standard Exemption Codes

Exempt from Property Tax	Wis. Stat.
X1-Federal	70.177
X1A-Military	70.11(7)
X1B-Highway	
X1C-Forest	
X2-State	
X2A-University	70.11(3)
X3-County	70.11(2)
X3A- Fairgrounds	70.11(5)
X3B- Highway Department	
X3C- Airfield	59.58
X3D- Forest	77.02
X4-Other	
X5-Tribal	
X6-Municipal	70.11(2)
X6A-Elementary School	70.11(4)
X6B-Middle School	70.11(4)
X6C-High School	70.11(4)
X6D-Waste water Treatment	70.11(21)
X6E-Airfield	114.11
X6F-Government Operations	70.11(2)

X6G-Fire Protection	70.11(6)
X6H-Library	70.11(4)
X7- Medical	
X7A-Hospital	70.11(4m)
X7B-Medical Research	70.11(25)
X7C-Rehabilitation	70.11(4m)
X7D-Mental Physical Disabled camp	70.11(10m) & 70.11(22)
X8-Sports facilities	
X8A-Youth Hockey	70.11(32)
X8B-Sports entertainment	70.11(31)
X8C- Non-Profit Youth Baseball	70.11(46)
X9-Religious	
X9A-School	70.11(4)
X9B-Church	70.11(4)
X9C-Bible Camp	70.11(11)
X10-Cemetary	70.11(13)
X11-YMCA/YWCA	70.11(12)
X12-Radio Station	70.11(29)
X13-Historical	
X13A-Railroad	70.11(31m)
X13B-Architecture	70.11(34)
X13C-Native American Mounds	70.11(20)
X14 Housing	
X14A-Benevolent	70.11(4)
X15 Agricultural	
X15A-Digestors	70.111(18)
X15B-Manure storage	70.11(15)
X16 Utilities	76.23
X17 Hub Facility	70.11(42)

Software used by Counties and Assessors must be capable of storing and transmitting exemption codes as defined in this section.

Notice of Assessment (NOA) (PR-301)

Under sec. 70.365, Wis. Stats., the assessor is charged with notifying a person of a change to any real or personal property if the value arrives at a different total than the assessment in the previous year. These notices are also used to indicate whether the person assessed may be subject to a conversion charge under sec. 74.485, Wis. Stats.

Assessors typically provide the NOA as appropriate for assessment changes and keep an affidavit indicating the requirement has been fulfilled. This process will continue; however, assessors must acknowledge and identify various requirements associated with the process. The RPL in each county may define a process for accepting pre-open book roll, pre- and post-BOR roll delivery processes. This process may differ slightly by county and it is suggested each assessor work with the RPL to better improve these requirements.

Vendors, counties or assessors automating the PR-301 should follow the suggested construction specifications and include all data fields and notice information and submit their form to DOR for approval.

Managed Forest Law (MFL) and Forest Crop Law (FCL)

This section provides solutions when parcel acres do not match Wisconsin Department of Natural Resources' (DNR) *Order* acres.

What acres should an assessor use for assessment when differences are discovered?

- **MFL and PFC contract acres** – control the taxation of land when an *Order* encumbers the parcel
- **DNR Order acres** – take precedence over parcel acres for the life of the contract and can only be changed by the DNR
- **Assessment, tax roll and tax bill acres** – should reflect the **current** *MFL Order* **acres**, unless a *Correction Order* is recorded before the current year Board of Review closes
- **MFL Correction Orders** – that are **not** recorded before the Board of Review closes are subject to a claim made under sec. 74.35, Wis. Stats.

What should an assessor do when a difference is discovered?

- Contact the DNR
- When parcel acres do not match the existing *Order,* the assessor and/or the Real Property Lister should notify the DNR of the acre discrepancies
- Under state law, DNR has the authority to make changes and issue a *Correction Order*

If you have questions, contact the DNR Forest Tax Program Specialist. DNR continues to post forest program enrollment information on its website. To view the reports, which include MFL and PFC acreage, visit the DNR website. When parcel acres that are prepopulated on the assessment roll do not match the DNR Master List, contact DOR.

Counties' Role in the NOA

Counties creating the Notice of Assessment for the assessor either defined through a county directive or on a case by case basis must define process requirements to each municipality in advance of the assessment year. Municipalities contract with individual assessors for up to a three year contract; therefore, these contracts must be considered prior to the initiation of county NOA process.

Counties may choose to automate the NOA process through the assessor to the county database. Assessors may split duties in the following manner:

1. Assessor creates change amounts for the NOA and submits electronic assessment roll to the county
2. The county checks assessment roll to work roll for splits combinations and balance
3. County checks for zero values by class

Associated and direct actions with the NOA

- New parcels set to zero
  - Corrected acre parcels set to zero (Note: properties with an acre change of any size, the assessor is required to update the assessed value and the record capturing the acre change)
- Assessor roll – Times specific to BOR
- Open book roll – Times specific to requirement set by RPL for reconciling open book changes prior to BOR
- Store electronic NOA

Notice of Personal Property Assessment (PR-299)

The PR-299 is sent out by the assessor to notify taxpayers of their personal property assessments. The form provides space for indicating whether the assessment is on a new account or is a doomage assessment, the municipality, location of the personal property, total assessed value, BOR date, and the assessor's telephone number.

Although state law does not require the assessor to notify personal property owners of their assessment, DOR recommends mailing this Notice as an element of good public relations.

The 2016 PA-003 was updated to include cable TV equipment. Vendors, programmers and assessors should review the PA-003 and make updates each year to capture the changes in the factors and additional updates.

Vendors, counties or assessors automating the PR-299 should follow the suggested construction specifications and include all data fields and notice information.

Summary of Open Book Actions (PR-130)

The Summary of Open Book Actions is a mandatory form. The form can be used by the municipal clerk to ensure that all of the open book changes have been entered onto the assessment roll prior to BOR, it will also be a record of the changes in assessment of an individual property, and will aid the assessor in the future when valuing the property. A copy of the form should be provided to the municipal clerk and the original should become a part of the property record.

If counties adopt a system and process for the Summary of Open Book, the municipality must follow the county directives. The forms used in this process must be approved by DOR and a copy attached to AAR.

Correction of Assessment Roll

Errors occurring on the assessment roll include valuation errors, palpable errors and omitted property. The statutes provide several opportunities for the examination of the roll by municipal officials and the public and the correction of the roll by officials. Sec. 70.43, Wis. Stats., permits the assessor to correct any palpable errors discovered on the previous year's assessment roll. Sec. 70.44, Wis. Stats., directs the assessor to add any property omitted during the two previous years to the current roll. The assessment roll is available for open

examination under sec. 70.45, Wis. Stats., and changes are made "to perfect the assessment roll". The assessor's affidavit is then affixed and the roll delivered to the clerk.

Sec. 70.52, Wis. Stats., directs the clerk to examine the roll and "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". That section also directs the clerk to "add to the roll any parcel of real or personal property omitted by the assessors"

Sec. 70.47(6), Wis. Stats., directs the BOR to "correct all apparent errors in description or computation, and shall add all omitted property". With the preparation of the tax roll, sec. 70.73, Wis. Stats., directs that if the clerk or treasurer discover personalty assessed to the wrong person or parcels belonging to multiple owners assessed together as one parcel "the assessment roll shall be corrected." Sec. 74.05, Wis. Stats., permits the correction of the tax roll "resulting from a palpable erroneous entry in the assessment roll."

The assessor can correct any palpable error discovered and acknowledged by the assessor on the current assessment roll prior to the signing of the affidavit. Valuation errors discovered after the affidavit (sec. 70.49, Wis. Stats.) has been signed can only be corrected at the BOR.

The Correction of Palpable Errors

Valuation errors are not palpable errors and cannot be "corrected" under sec. 70.43, Wis. Stats. Sec. 74.33, Wis. Stats., defines palpable errors as:

1. a clerical error in the description of the property or the computation of the tax;
2. an assessment which included real property improvements that did not exist on the assessment date;
3. the assessment of exempt property;
4. the assessment of property which was not located in the taxation district;
5. a double assessment;
6. an arithmetic, transpositional or similar error.

A palpable error occurring on the previous year's assessment roll, found prior to this year's, BOR, can be corrected. A sample of the form for correcting sec. 70.43, Wis. Stats., palpable errors is included in Chapter 8. The prior assessment, corrected assessment and amount of the adjustment are noted on the form. The BOR certifies the adjustment amounts and the sec. 70.43, Wis. Stats., corrections become a separate section of the current assessment roll. A marginal note describing the correction is made on the previous roll. The tax to be collected or refunded is determined from the previous year's net tax rate taking into account credits issued under sec. 79.10, Wis. Stats. Notice of appeal rights to the BOR is sent to the property owner.

The BOR cannot meet until the assessment roll is prepared (usually denoted by signing of the affidavit); and, the sec. 70.43, Wis. Stats., palpable errors section is not part of the assessment roll until the adjustment amounts are certified by the BOR; therefore, the assessor has until the first meeting of the BOR to prepare any palpable errors found on last year's roll for correction under sec. 70.43, Wis. Stats.

See Chapter 8, Correction of Errors by Assessor section, for an example of the correction of a palpable error.

70.43 Correction Process

Omitted Property

The assessor cannot intentionally omit taxable property from the assessment roll. However, on occasion, a property is inadvertently omitted from assessment because it is assumed to be exempt or is completely missed. Real or personal property omitted from assessment in either of the two prior years may be added to and valued on the current assessment roll. Any property discovered to have been omitted for 2013 after the BOR has adjourned, will be assessed and taxed in 2014 as "omitted for 2013". Omitted assessments may be determined for both real or personal property, whether in whole or in part. Assessors can assess partial omissions when the property is easily identified as discrete from formerly assessed property.

An assessor enters omitted property on the current roll once for each year the property was omitted from assessment. Each entry shall include a designation that the property was "omitted for the year 20_ _ (giving year of omission)." The omitted property is valued "according to the assessor's best judgment." The tax to be collected is determined from the omitted year's net tax rate taking into account credits issued under sec. 79.10, Wis. Stats. Notice of appeal rights to the BOR is sent to the property owner.

Sec. 70.44, Wis. Stats., does not permit correction of errors in valuation. This statute covers those situations in which the assessor inadvertently omits real or personal property from assessment. Further discussion of omitted property is included in the Real and Personal Property sections of Chapter 22:Legal Decisions and Attorney General Opinions.

Errors Discovered Between the Assessor Signing the Assessment Roll Affidavit and the Close of the BOR

Under sections 70.47(6) and 70.47(10), Wis. Stats., the BOR has the authority to correct errors in the assessment roll. The BOR needs to provide proper notice and conduct a hearing when the result is a change in assessed value.

Under sec. 70.73(1m), Wis. Stats., the clerk has the authority to correct palpable errors on the roll after the BOR is closed. Sec. 74.33(1), Wis. Stats., defines palpable errors.

Electronic assessment rolls must provide a field capable of noting these corrections.

Municipal Assessment Report (MAR)

The MAR is an electronic form and requires a WAMS ID and password to access. It is the same process used to access Real Estate Transfer Returns and post assessments.

WAMS ID registration: https://on.wisconsin.gov/WAMS/home

- Enter your WAMS ID and Password and click login
- Click "Start Filing" to begin

A MAR must be submitted by the 2nd Monday in June. The type of filing is dependent upon the status of the BOR,

- If the BOR has not adjourned by the 2nd Monday in June, the assessor must submit an "Estimated MAR".
- If the BOR has adjourned by the 2nd Monday in June, the assessor must submit a "Final MAR".
- If the assessor has filed a "Final MAR", the assessor should submit an "Amended MAR" only to change the previously submitted Final MAR.

Note: Failure to file a MAR may result in review of the assessor's certification

Property Record (PA-500)

The Property Record Card (PA-500), Agricultural Work Card (PA-703), and Residential Record Card Insert)PA-501) contain important data elements required for the assessment of property. Standardization in the creation of this data-set is critical to every aspect of property valuation.

The Property Record contains all the information associated with a single tax parcel. A deed typically represents ownership of a parcel of land and all of its "improvements" (buildings and other structures); however, other interests occur. Condo units are an exception to this rule where an interest in land is shared with other unit owners.

The Property Record data will determine the assessment of the property. For this reason, the electronic Property Record is a valuable resource in identifying all the factors and attributes that affect the property value.

Because so many different elements contribute to the value of a property, the Property Record is divided into several sections. These sections are categorized by CAMA vendor software's differently. This separation must be reasonably compatible with other systems and entirely transferrable. CAMA systems must contain the information provided on the Property Record Card (PA-500) and the Statement of Personal Property (PA-003). Software systems that try by contract or otherwise to prevent the municipalities from revealing their own data, especially when, as we have seen, the complete data sets are unavailable anywhere else is violation of state law.

Property Record Card (PA-500) Printing

The county RPL or designee must provide paper PRCs when requested by the assessor:
- Format is a four-page, folder type card
- Property record card template (PA-500) includes these print specifications:
- 11 x 17, double-sided, flip on short edge, portrait orientation, scale 97%

Reasonable requests for paper PRCs include: during a revaluation, while transitioning an assessment contract, or outdated, lost or destroyed records identified in the municipality.

Computer Valuation System Features

The different valuation applications need to be considered when designing and creating a mass appraisal computer system. Although computer-assisted assessment systems vary, most systems provide a mix of the following features:

Cost Approach	Non-linear Regression
Income Approach	Constrained Regression
Building Residual	Adaptive Estimation Procedure (Feedback)
Land Residual	Automated Selection of Comparable Sales
Property Residual	Miscellaneous
Mortgage-Equity/Ellwood	Property Record Cards
Discounted Cash Flow	Municipal Assessment Report
Sales Approach	Sales Ratio Study
Multiple Linear Regression	Amortization
Storage/Retrieval	Documentation

Assessors may be using systems no longer supported by the developer. If data cannot be removed from these systems, the outgoing assessor shall provide a data map and data dictionary of a comma delimited txt files.

The outgoing assessor must provide all of the assessment records, both paper and electronic, to the municipal clerk within 30 days of vacating the office of assessor or at the final adjournment of the BOR, whichever is later. Maintaining electronic data does not relieve the assessor from the responsibility of providing the municipality with a paper copy of each property record card. If converting paper records to electronic format, the original paper record must be returned to the municipality, not destroyed.

Property Record Transmittal

Transfer of Roll Data

If the outgoing assessor has used a proprietary assessment system, the outgoing assessor must provide the data to the municipality in two formats:

- The format native to the customized or uncommon software.
- A format such as comma delimited text formats, commonly available database formats such as MS-Access, DB2, SQL, etc. Definitions for all fields must be provided.
- The outgoing assessor is responsible for all costs associated with the transfer of the electronically stored data to the municipality.

Municipalities can obtain non-copyrighted data without infringement of copyrighted software architecture. A contract assessor is *not* the legal custodian of municipal records. All records received by the assessor during the term of the contract, including forms, notes, sketches, maps, photos, and electronic data, must be turned over to the municipality at the end of the contract term. If a contract assessor converts paper records to electronic form, the original paper record must be returned to the municipality, not destroyed.

When an assessor leaves the district, a copy of the assessor's records must be provided to the municipality and the subsequent assessor. In addition, all electronically captured data must

be made available to the municipality, and to the subsequent assessor, in electronic format along with the definitions for all fields on the file upon request.

Converting data from a commonly available database to a new system needs to be included in the municipality's bid for assessment work and may have an additional cost. The goal of data standards is to reduce transformation costs while increasing assessment quality.

Property Record Access Paper/Electronic

Municipalities are obligated to make available property record data in the form it is customarily kept. Property owners need to have the capability of viewing property records and print it. The municipality may adopt a process by which they provide electronic copies of the property records, yet are not obligated to provide electronic versions of the property records unless that request is accompanied by an open records request. The municipality may charge for this information. Note that PDF files do not meet DOR requirements because individual fields and their contents cannot be identified and analyzed electronically.

If the municipality choses to not maintain printed copies of the property record they must maintain the original native format from the software to make available a printed version upon request. This does not eliminate the assessor from maintaining work, notes, inspection results and other related work products that may or may not be part of the property record.

If the system you are utilizing has the ability to produce a paper copy of the current information on the property record when requested, you will not need to update the paper copy; however, it is suggested you maintain a paper file. Through contract, municipalities may request the assessor maintain a paper copy of the property record card as well as an electronic record.

Historical Records

Paper and electronic property record cards are to be held in a historical account for not less than seven years. Municipalities must archive historical property records and personal property information when records are to be maintained exclusively in electronic format.

Property Record Requirements

Sec. 70.32, Wis. Stats., specifies that real property shall be valued "… from actual view or from the best information that the assessor can practicably obtain …" Toward this end, a property record must be maintained for every parcel of property.

The quality of any assessment hinges on the accuracy of the parcel data. The assessor must therefore make reasonable attempts to obtain and verify the data in each field. This includes sending a request by certified mail to the property owner for a physical viewing of the interior, if unable to gain entry during the normal course of field verification. In addition, when a property sells, the assessor must make reasonable attempts to verify the sale and property characteristics at the time of sale through an interview of the grantor and grantee and physical viewing of the property. If these attempts are not successful, the assessor must send inquiries to the appropriate parties by mail in order to obtain the necessary information for completing the property record and/or evaluating the property characteristics at the time of

sale. Only when both a physical viewing and mail inquiry are unsuccessful, may the assessor resort to public information, including MLS data and data on the Internet

In order to develop accurate and equitable assessments and provide a sustainable defense, it is beneficial to complete the property record in its entirety. Minimally, the property record must contain the following information:

Parcel:
- Parcel Number
- Legal Description
- Owner Name & Address
- Number of Acres by Class (if less than one acre, then area and/or dimensions)
- Total Acres for the Parcel
- Land Value by Class and Subclass, if appropriate
- Total Land Value for the Parcel
- Improvement Value by **Class sub classes see MAR List.**
- Total Improvement Value for the Parcel
- Total Value for Parcel (must agree with assessment roll)
- Document how the final value was determined, with a level of detail comparable to the pricing ladder on the State Prescribed Property Record Card (PA-500)
- Land sketch or parcel identified on parcel map

Major Buildings:
- Story Height
- Building Type/Style
- Exterior Wall Construction
- Age (Condition, effective age) (Percent good)
- Basement
- Heating/Air Conditioning

Major Buildings, cont.:
- Living Accommodations
- Physical Condition Interior
- Physical Condition Exterior
- Other Features, for example:
- Residential: fireplaces, plumbing features, built in garages, etc.
- Commercial: sprinklers, elevators, fire proofing, roof type, etc.
- Quality of Construction
- Attachments
- Square Footage/Living Areas
- Building sketch with dimensions
- Land improvements
- Date of most recent interior viewing and identification of person who conducted viewing
- Date of most recent exterior viewing and identification of person who conducted viewing

Other Building Improvements:
- Structure Type
- Construction Type
- Size
- Quality
- Age (Condition, effective age) (Percent good)
- Modifications, as provided for in Volume 2
- Condition

Please refer to Volume 2 of the *Wisconsin Property Assessment Manual* for detailed property record specifications. The above list is not an all-inclusive list.

In order to maintain accurate property records, the assessor must complete the following on an annual basis and update the records as appropriate.
- Physically inspect new construction, annexed properties, and exempt status changes.
- Physically inspect properties affected by demolitions, fire, or remodeling and major building changes which typically require a building permit.
  - Re-inspect improved properties under construction over a period of years.
  - Re-inspect and review all sales, legal description changes, e.g. splits, and zoning changes to update parcel attributes and ensure a fair assessment.
- Review all classifications to determine eligibility for agricultural classification, agricultural forest land classification, and undeveloped land classification.

While the DOR does not prescribe a commercial property record card, the assessor may employ the PA-500 and PA-703 as these forms provide fields for capturing the aforementioned data that is required for all classifications. Nationally recognized commercial valuation firms, including those mentioned in the Appendix, will often specify commercial listing procedures and forms that may assist the assessor with further development of a commercial property record.

Assessment offices that maintain property data records electronically must be able to generate a paper property record. Paper property records are crucial for providing information to the public. When providing a property record, every data field shall be provided along with all computations and adjustments that result in the final assessment. Ownership and retention of assessment records is discussed in Chapter 8.

Electronically produced property record cards need not duplicate the layout of state prescribed forms, which includes the PA-500 and the PA-703. However, electronic systems must allow for collection of each data field identified in the state prescribed forms. If there is a question of whether a computer generated record meets state requirements, the assessor should consult with DOR. The assessor will find additional information on electronic parcel data in Chapter 8 of this manual.

Whether property record are maintained electronically or on paper, all assessment data for an assessment year must be identified, benchmarked, and provided to the municipality. When a property's characteristics change, the assessor must clearly identify when the change occurred and the assessment year impacted. Furthermore, assessments must be documented at each point in the assessment cycle that includes the following:

- The assessment upon issuance of the Notice of Assessment.
- The assessment upon conclusion of the Open Book.
- The assessment upon conclusion of the BOR.

The finalized assessment information must then be provided to the municipality on an annual basis when the assessor signs the assessor's affidavit that is attached to the assessment roll.

The Electronic Property Record PA-500

Electronic data must be stored in a manner that includes comma delimited text formats. This includes data that was applied to determine the assessment. All assessment data, such as parcel attributes, sketches, and photographs, must be stored in an electronic format. The requirement excludes information in assessment work files such as handwritten notes, correspondence, building permits, or field sketches. However, an assessor may choose to maintain this information in an electronic format.

Common available database formats such as MS-Access, DB2, SQL, are acceptable. Unacceptable electronic formats are those that cannot be read except by customized or uncommon software. Note that PDF and word processing files do not meet DOR requirements because individual fields and their contents cannot be identified and analyzed electronically. For sketches and photographs, PDF, JPEG, GIF, TIF, and similar formats are acceptable.

Sketches/Parcels

Assessors using a sketching software, GIS, CADD or other drawing systems representing building dimensions must provide the municipality with the complete file for each building that has been sketched. Native base sketching files should not require ownership of the software to transfer the data elements contained within.

Intellectual Data

Other modeling reports that include scripting languages are the property of the contracted assessor while the reports and maps produced are the property of the municipality. This applies to geo referenced longitude and latitude that may derive spatial relationships from a GIS shape file or geo data base. In this case, the tables used to model or conduct other analysis, is the property of the municipality and must be included in the data transfer.

Property Record Card PA-500 and PA-703 (agricultural work card)

CAMA system data needs to transfer from a relatable database to a CSV, txt file or MS Excel format. Information exported from a CAMA system must be data mapped and relatable in MS Access to provide the subsequent user with identifiers to data within a record. Photos and sketches residing in a relatable CAMA database such as MS Access must contain identifiers in the file that are relatable to the parcel record. They must be relatable directly by file name or in a property of the photo or sketch file.

Sketches and Photos

Sketches and photos converted from proprietary software and exported as an Adobe file are not suitable replacements. Each sketch must reside in the native format developed and reside in that format in the municipal computer, disk or transferable device. Electronic information should be made available to the incoming assessor 60 days after vacating the office.

Exporting Property Record Data

The outgoing assessor must turn over all assessment records, paper and electronic, in the assessor's custody to the municipality.

Maintaining electronic assessment data does not relieve the assessor from the responsibility of providing the municipality with a paper copy of each property record. If converting paper records to electronic form, the original paper record must not be destroyed. It must be returned to the municipality.

If the outgoing assessor has used a proprietary assessment system, the outgoing assessor must provide the data to the municipality in two formats:

- The format native to the customized or uncommon software.
- A format such as comma delimited text formats, commonly available database formats such as MS-Access, DB2, SQL, etc. Definitions for all fields must be provided.

Real Property Data Collection

Building permits, plat books, public contact, information collection forms, cost manuals, real estate transfer returns, property viewings, soil surveys, and aerial photographs are some of the sources available to the assessor for acquiring data needed to locate, identify, analyze and value property. Once collected, the data must be recorded and maintained in a consistent manner in order to serve as the official record of characteristics for that particular parcel.

Electronic Mobile Home Data

The minimum mobile home data must describe whether the mobile home is real property, personal property or subject to a parking permit fee and include the data used to determine the assessment.

Municipal Clerk and Electronic Data

Summary of Board of Review Proceedings

This summary (PA-800) is prepared by the BOR clerk after the BOR has completed all of its determinations. The summary provides the taxpayer's name, property description or designation, amount of assessment that the taxpayer objected to, names of any witnesses, and the BOR's determination. The form is filed with the BOR proceedings.

If counties adopt a system and process for the Summary of Board of Review Proceedings (PA-800), the municipality must follow RPL listing functions and must follow the county directives on this process. The forms used in this process must be authorized by DOR.

Notice of Board of Review Determination (PR-302)

This notice is sent from the BOR to the objector or the agent thereof. This form indicates the amount of the assessment as finalized by the BOR and an explanation of the taxpayer's further appeal rights and procedures.

Statement of Assessment (SOA) PA-521C

Currently, the SOA is an e-file form completed by the clerk and to be submitted to DOR by the second Monday in June or after the BOR and all BOR adjustments have been made to the roll. After the BOR has met and finalized the local assessment for a particular year, the local clerk, or designated county official, submits a Clerk's SOA to DOR.

The SOA is a summary of each tax district's aggregate assessed value for each of the statutory classes of real and personal property and reflects any changes made at the BOR. The SOA also summarizes:

- Parcel counts,
- Acreage of each of the several types of exempt real property,
- The values by each school district, and
- The values by each special district, such as lake rehabilitation districts.

This report is compared to the assessor's report for any additional changes made by the BOR. Again, appropriate changes indicated (up or down) are made to the Equalized Value by DOR. Since this report shows no detail of the changes to the real property, it is more effective for corrections to the personal property values. This report is also used in the calculation of the school district values since it has the values in each school district and special district summarized. Until the municipality provides a final SOA, DOR cannot calculate the aggregate local level of assessment or equate the manufacturing assessment roll to that local level of assessment.

Contact DOR if automating the SOA.

Programming the SOA for Delivery to DOR

Should counties adopt a system and process for the SOA, the municipality must follow the county directives on this process. The forms used in this process must be authorized by DOR.

Counties that utilize the RPL to file the SOA electronically must have the Clerk of the Municipality (BOR) authorize the County to make the electronic submittal to DOR.

SOA Submittal and the Annual Assessment Report (AAR)

Upon final adjournment of the BOR or BOA in First Class Cities, the SOA is filed with DOR. Information from the SOA populates the current year's AAR as such that information will not show until the SOA is filed. Assessors should contact the county to develop a time frame that runs in conjunction with the filing of the AAR to ensure inclusion of complete and accurate data on the AAR.

SOA filing information
Specification for Alignment of School and Special District Codes:

6 Digit School Code
6 Digit Technical College Code
6 Digit Special District Code

Automating the Mill Rate Worksheet PA-5/623 (R. 11-09)

This worksheet is designed and used as an aid to clerks in preparation of the tax rolls which will distribute the tax burden accurately and with fairness.

DOR has a sample document of the worksheet in *MS Excel* for utilization by the municipal clerk/treasurer/comptroller. This document sets the basis for calculating and estimating mill rates in a community. DOR has not provided or created an automated worksheet for use by municipalities. Counties updating and or revising systems and considering the Mill Rate Worksheet in their scope of services should follow the (PA-5/624) fields and calculations. This form must be submitted and becomes part of the tax roll file database/xml roll.

Check with the county to obtain instructions for the creation of the electronic format of this form. The worksheet is the basis for automation of the roll. The standard roll creates a system to populate municipal tax reports like the Mill Rate Worksheet

If counties adopt a system and process for the Mill Rate Worksheet, the municipality must follow the county directives. The forms used in this process must be authorized by DOR.

Automating the Mill Rate Area Sheet (PA-5/624)

This form enables the clerk to establish and enter the assessed value, enter applicable mill rates for each tax purpose and determine a combined rate for each separate mill rate area in the taxation district. If the assessment roll has been prepared correctly, the clerk should be able to account for all assessed value of general property in the taxation district by adding together the assessed values of all mill rate areas. By multiplying the assessed value of each mill rate area times the combined mill rate for each area, the clerk can determine how many general property tax dollars are to be generated from each mill rate area. By totaling the general property tax dollars generated from each mill rate area, the clerk can verify that the correct tax amounts are placed on the roll and guarantee.

In the absence of an automated county based system, roll changes made by the treasurer should, at a minimum, convert the roll into *MS Excel*. This format allows for simplified transfer of roll data to internal and external business users. This format provides for additional uses of the roll, including creating mailing labels and sorting data for various uses.

If counties adopt a system for the Mill Rate Area Sheet (PA-5/624), the municipality must follow the county directives. The forms used in this process must be authorized by DOR.

Municipal Treasurer and Electronic Data

The Tax District Treasurer's Settlement Sheet (PC-501)

Should counties adopt a system and process for the Tax District Treasurer's Settlement Sheet (PC-501), the municipality must follow the county directives on this process. The forms used in this process must be authorized by DOR.

Statement of Taxes (SOT) PA-5/632a

The SOT, like the SOA, is bound in the Tax Roll and will remain in the roll. When completed, the SOT is e-filed with DOR and sent to the county Treasurer. The SOT is due before the 3rd Monday in December.

NOTE: Do not complete the SOT until the tax roll is complete, summarized, returned to the clerk and the district's Tax Increment Worksheet (TIW), if applicable, has been completed. The total tax roll amount, including any overrun or underrun, must be known before completing the SOT. Submit the original electronically to DOR, send a copy to the county treasurer and retain a copy for the district's records.

Accuracy is essential as the taxes reported are used to determine general property tax relief for each taxation district. The report is also used for the purpose of administering the laws for the taxation of railroads and other public utilities and special taxes.

Make all entries as indicated. The detail is needed for various statistical purposes.
There are a few instances in which a city or village is located in more than one county. Since taxing jurisdictions (state, county, school, etc.) apportion taxes based on the percentage of the equalized value of each particular "piece" in relationship to the total value of the taxing jurisdiction, the local clerk must levy these taxes against the assessed value of the property in the corresponding county piece. There should be a separate calculation of mill rates and taxes for each county portion. Complete each showing its taxes as apportioned and send a copy to the respective county treasurers.

The SOT has two important purposes:
1. To summarize all taxes and charges placed on the tax roll for collection, and
2. To enable the clerk to uniformly report the taxation district taxes and charges to DOR.

The tax roll **must** be completed first; the roll copy of the SOT should be completed once the tax roll is complete; and then two copies should be prepared, one for the county treasurer and one for the local records. The original is electronically sent to DOR by 3rd Monday of December.

The SOT is divided into sections separated by bold lines. Each section is specifically intended for a particular tax, special assessment or special charge. Each section is identified by a letter of the alphabet. Each portion of a section is identified by a line number. Generally, columns are headed by a number. Never make entries in the shaded areas.

DO NOT change the purpose of a line by changing or adding words. If you are not certain how to enter a given tax, special assessment or charge, please contact DOR.

Should counties adopt a system and process for the Statement of Taxes (SOT) form LG-530-1 the municipality must follow the county directives on this process. The forms used in this process must be authorized by DOR.

Parcel Standards

This section describes a parcel data standard and data mapping standards.

The value of maps including paper, digital and those viewable online becomes apparent as users question, analyze, interpret and understand data to reveal map relationships to assessment data.

Requirements and specifications for parcel standards lead the way to a tax system that is integrated at all levels. Parcel attribute tables define the basis for a tax system from the parcel number to the geometry comprising the parcel.

Standardization

Compliance with this standard is recommended and supported through the Wisconsin Department of Administration Wisconsin Land Information Programs. These suggested

requirements and standards should not be burdensome for counties with existing structures and parcel naming conventions as a digital parcel can be integrated at any level when a data map is provided. Digital parcel files and systems developed by experienced GIS professionals demanded parcel standards and requirements as a matter of good professional practice. Standards have been defined by many professional organizations through various publications, yet no one standard has been fully implemented. Under sec. 73.03(5), Wis. Stats., DOR is the only state agency with the authority to set standards to collect annually from town, city, village, county, and other public officers information regarding the assessment of property, and any other information that may be necessary in the work of the department, in the form and upon forms that the department shall prescribe. Grants provided to counties or regional planning commissions to develop or update parcel data should specify the adherence to standards provided in the WPAM.

Parcel Numbering Standard

A Parcel Number is "An identification number, which is assigned to a parcel of land to uniquely identify that parcel from any other parcel within a given taxing jurisdiction." Just as a tax map is a graphic representation of a legal description, a parcel number is a simple numeric/alphabetic reference to the same legal description. Parcel numbers should be permanent and change only when the boundaries of the parcel itself are changed. Changing parcel boundaries is generally handled either through the use of hyphen-suffix systems, or through retiring number systems. Due to the inherent maintenance problems and the confusion which may result from the use of hyphenated or suffixed numbers, the retiring system is generally considered to be the better system. It is important that the parcel number be as permanent as possible.

DOR Parcel Geo Locator Standard

The DOR Parcel Locator Standard was developed by the Wisconsin Land Information (WLIA) Task Force 91-2. The Task Force's mission was to develop a standardized geographical locator for parcel of all types utilizing the Wisconsin Land Information Board recommended numbering scheme. The purpose of a standardized geographical parcel locator number or Parcel Geo-Code is to provide a means of entry level access to parcel data in an automated land records data base without automated graphics support. The Parcel Geo-Code is targeted to the user. It is assumed, for the development of the code, that the user has only the most rudimentary knowledge of maps and parcel descriptions.

Counties that change their parcel numbering system must adopt this numbering format. The standard below is implemented when a new numbering system is developed and put in place. Continue using the existing numbering standard for any parcel splits or combinations and maintain numbers as described below.

DOR parcel numbering standard

- Geographic significance and is tied to the Public Land Survey System
- Supports data exchange standards that require use of unique PINs in data sharing
- Complies with former standards developed by the Wisconsin Land Information Board
- Wisconsin Land Information Program's recommended PIN standard

Standards for a parcel project:
- Maintain previous number for not less than 4 years.
- Create Surrogate number
- Create a local shortened pin for tax bill.
- Survey and identify users and systems of your data.
- Create a data map and cross walk tables prior to implementation
- Others:

66008-1- 122030-102-001-0001-0000001
- 66 = Washington County
- 008 = Town of Farmington
- 1 = East of the 4th principle meridian
- 12 = Town 12 North
- 20 = Range 20 East
- 30 = Section 30
- 1 = NE ¼
- 02 = NW 1/4 1/4
- 001 = lot
- 0001 = block
- 0000001 = Local Parcel Number optional 8 to 12 digit local number

The standard parcel numbering system is based on the Rectangular Survey System. The system contains 13 digits, which combine the township number, range number, section number, quarter section number, quarter-quarter section number and a parcel number. Figure 7-5 illustrates the parcel numbering system after the county and municipal number.
- The first digit identifies whether parcels lie east or west of the Fourth Principal Meridian. The number 4 identifies parcels east of the Meridian and the number 2 identifies parcels west of it.
- The second and third digits identify how far north of the Base Line the township is located.
- The fourth and fifth digits identify the range number from the Fourth Principal Meridian.
- The sixth and seventh digits identify the section number. A 0 must precede sections 1 through 9.
- The eighth digit identifies the quarter section with 1 = Northeast, 2 = Northwest, 3 =Southwest and 4 = Southeast.
- The ninth digit identifies the quarter-quarter section with 1 = Northeast, 2 = Northwest, 3 = Southwest and 4 = Southeast.
- The last four digits identify the individual parcel.

<u>Parcel Numbering Clarifications:</u>
- Parcel numbering can be done via an application.
- Parcel numbering can be done via a script, address gee-code, x, y coord etc.
- Parcel numbering can be done using an auto generate tool.

Figure 7-5

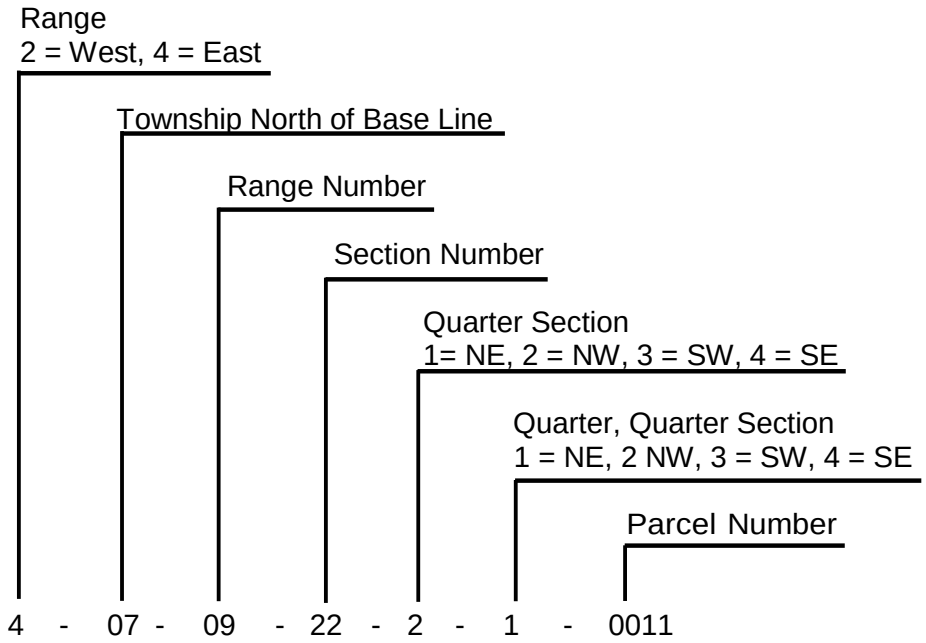


Figure 7-6 identifies the parcel number 4-07-09-22-2-1-0011. The number 4 shows that the parcel is east of the Fourth Principal Meridian. The numbers 07-09 identify Township 7 North Range 9 East. The number 22 identify Section 22, the number 2 identify the northwest quarter section, and the number 1 identifies the northeast quarter-quarter section. The quarter-quarter section is subdivided into 16 lots, the last 4 numbers 0011 identify lot 11.

<u>Number Identification Subdivisions/Additions and Lots</u>

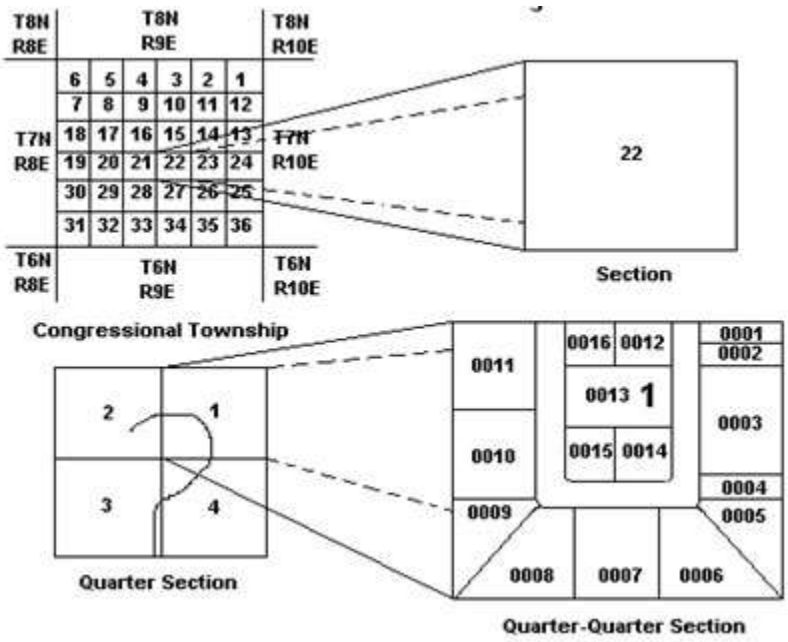
After the quarter, quarter section is identified there are specific applications for individual municipalities to identify the parcel. These identifiers include:

00 – Subdivision
278- Subdivision of the Silver Birch Addition to Wilde River
1900 Lot 19 of the Silver Beach Subdivision –Local NUMBER

Applying this example above from Bayfield County the parcel number would appear:
PIN# 0401224307221002781900 0 (with hyphens, 04-012-2-43-07-22-1-00-278-19000).

Number	I identification
04	Bayfield County
012	Town of Cable
2	West of Fourth Meridian
43	Township 43 North
07	Range 7 West
22	Section 22
1	Northeast Quarter of Section 22
00	It is a Subdivision
278	Subdivision of the Silver Birch Addition to Wilde River
19000	Lot 19 of the Silver Beach Subdivision

Figure 7-6



The two-digit county and three digit municipality codes can be used at the beginning of the parcel number. While these codes may not be necessary for use within the municipality, they must be used when data is shared over several municipalities, such as in a Geographic Information System (GIS).

School district numbers are not part of the parcel numbering system because school district boundaries change rapidly and would require frequent changes to the parcel number. This defeats the permanency requirement and makes system maintenance difficult.

Parcels located in more than one-quarter section or quarter-quarter sections are numbered with the quarter section, or quarter-quarter section, containing the greater portion of the parcel. If part of the parcel is sold or subdivided, and the new parcel is located wholly within one-quarter section, or quarter-quarter section, a new parcel number is assigned to identify the location.

When parcels are combined or split, the old parcel numbers are most often retired and new parcel numbers created, since using the old parcel number causes confusion as to whether it identifies the old parcel or the new parcel. Currently, counties utilize various applications to address land splits; therefore, do not systematically retire numbers. Various applications are used in maintaining your system, as a result your tract index for parcel ownership and the subsequent change in conveyance maintains the parcel number change history.

A cross-reference list of retired parcel numbers should be maintained as it provides a historical record for the municipality and for other purposes such as title searches.

The recommended parcel numbering system contains all of the requirements of uniqueness, permanence, simplicity, ease of maintenance, convenience of use, and reference to geographic location mentioned earlier in this chapter.

Coordinate Systems

Legal descriptions which are based on metes and bounds, the rectangular survey system, and lots and blocks are all tied into marks or monuments, which may be destroyed, moved, or obliterated. The state plane coordinate system provides a permanent method of identifying points and minimizes errors resulting from curvature of the earth. Chapter 236.18, Wis. Stats., adopts a coordinate system as a supplemental method for defining and stating the positions or locations of points within Wisconsin. This system is known as the Wisconsin Coordinate System and is tied to the United States Coast and Geodetic Survey (USCGS) system of triangulation, which was established in 1807. (Since that time the USCGS has been renamed the National Oceanic and Atmospheric Administration.) Triangulation is a method of surveying based upon the trigonometric proposition that if three parts of a triangle are known (such as measurements of one side and two angles) the other three parts may be obtained through computation. The USCGS system of triangulation is a nation-wide system of monuments that serve as the basis for all geodetic land measurement in the United States. The monuments are arranged in a series of triangles, the angles and sides of which have been precisely measured. Through triangulation the USCGS has established thousands of these monuments for which position data and coordinates have been established. If a monument is obliterated or lost, its location can be predetermined through geodetic surveying.

Geodetic surveying, which takes into account the spherical shape of the earth, is highly specialized, requiring the use of special expensive equipment and complex mathematical calculations and reductions in which the ordinary land surveyor is not trained. In order to make the geodetic data of the national survey readily available to land surveyors, and to ensure that the locations of the monuments from the original land survey were permanently recorded, the USCGS developed State Coordinate Systems for each state. The State Coordinate System eliminates many computation problems for local surveyors because it mathematically converts a spherical area (called a zone) into a flat surface. This is known as projection because it is accomplished by geometrically projecting corresponding points from a sphere to a plane

Assessment and Tax Roll Electronic File Transmissions

DOR requests that all assessment and tax rolls be filed using Extensible Markup Language (XML) File. The most current information on the XML Roll and XSDschema is found on the DOR webpage.

XML Assessment Roll Delivery
DOR works with a XML Work Group composed of Real Property Listers that review and provide recommendation on schema/file transfer. Contributions from this work group help in forming current and future XML rolls.

2018 Assessment and Tax Roll XML Schema Changes

1. Counties may submit all municipalities at one time using two separate files (one for real property and one for personal property)

   Note: This change does not impact those currently compliant with the schema; counties can continue to submit one municipality at a time.
2. **Situs Address** – allow "address unknown" for parcels without an address
3. **Optional for:**
   - Assessment and tax rolls
     - Occupational Tax
     - State Assessed Telco
   - Personal property assessment and tax rolls
     - Forest Taxable
4. Send DOR your public (redacted) data

Auto Generated Parcel Centroid and Parcel Coordinates

Parcel re-numbering projects can be a large undertaking affecting business processes. Fundamental benefits of a geo-located parcel number may be achieved without changing the main business use of the parcel identifier. Various computer applications can auto generate and/or script a parcel number to latitude and longitude (LAT, LONG).

The 2016 xml roll provides a field for LAT, LONG of a point used to express the position or location of a parcel. The data field shall consist of 2 points that in LAT, LONG expressed in decimal degrees. Counties providing an autogenerated parcel centroid coordinate pair in LAT LONG should provide values out to 6 decimal places.

Example: -75.123456,39.123456

Parcel Point Data Representation-Vacant Land

Vacant land should contain LAT, LONG pairs from the centroid of the parcel. Counties possessing additional LAT, LONG in the XML roll for:

- Driveway
- Structure
- Front Door
- Mail Box
- Well
- PLSS Corner

Contact DOR to data map the architecture of the attribute for use in future XML roll expansions.

DOR is requesting coordinate pairs for the parcel. Each coordinate, if provided, must be identified by the Unit of Measurement (UOM) in feet or meters if not using a Decimal Degrees LAT, LONG coordinate.

Auto Generated Parcel Centroid and Parcel Coordinates

Parcel re-numbering projects can be a large undertaking affecting business processes. Fundamental benefits of a geo-located parcel number may be achieved without changing

the main business use of the parcel identifier. Various computer applications can auto generate and/or script a parcel number to latitude and longitude (LAT, LONG). The 2016 XML roll provides a field for LAT LONG of a point that are to be used to express the position or location of a parcel. The point shall consist of two points that in LAT LONG are expressed in decimal degrees. Counties providing an autogenerated parcel centroid coordinate pair in LAT LONG should provide values out to six decimal places.

Example: -75.123456,39.123456

Maintenance of Tax Maps

Without constant vigilance on the part of the assessor and the RPL, maps will become outdated rather quickly. It is desirable to make changes as they occur, but if time does not permit, changes should be made at least once a year. In many counties the RPL maintains the maps on a regular basis; however, the assessor should still be involved in the process and report any changes and corrections to the RPL so the maps can be updated accordingly.

There are two types of changes that take place. One type is the subdividing of parcels, either by individual property owners, recorded subdivisions or land divisions created by new roads or other public works.

The other type of change seen is improvements in the legal description due to updated surveys which can be more accurate than they had been in the past due to new technology. In some instances changes will require the assigning of new parcel numbers, while others will provide a more complete and accurate description of the property.

The sources of data for maintenance are the following:
1. Recorded deeds
2. Recorded subdivisions
3. Recorded certified surveys and other recorded maps
4. Highway and road surveys, other government surveys, and miscellaneous types of surveys
5. Records of relocation and monumentation of section corners (sec. 59.635(8), Wis. Stats.)

GIS Mapping

The standards in this section are advisory or suggested as a place holder until standards are created and adopted. GIS standards including addresses and parcel numbering applications is an ongoing discussion facilitated by the DOR through: State Agency Geospatial Information Committee (SAGIC) http://sagic.wi.gov/ Land Information Officers, the WLIA Technical Committee, State Cartographers Office and the Department of Administration (DOA).

Benefits of GIS Applications

A computer assisted mapping system allows large volumes of data to be easily stored and organized for ready reference. Printed reports can be produced as needed, and when maps

are desired they can be rapidly and accurately prepared. When all geographic data is stored on a computer, the content of the maps is very flexible. The user can specify the type of map wanted, and the features to be included. The system makes it much easier to maintain current land data and maps.

When a complete set of tax maps is properly maintained, the assessor is provided with an accurate base for the assessment of property. *These maps form the foundation for a permanent parcel numbering system and are essential for correct legal descriptions.*

PLSS – Public land survey based parcel maps that are identified as representing the legal description of a parcel are excellent sources of information for the assessor in defining the assessable land areas.

Online Maps

Municipal and county parcel maps are used for assessment purposes in either a paper cadastral format or viewable in electronic formats online. While property boundaries on parcel maps available online or in digital formats (SHP, file geodatabase) serve as a proxy for ownership the line work, and geographic representation of property ownership must be based on records from control points, PLSS monumentation or work done by a licensed professional land surveyor. Counties and municipalities must define the level of accuracy represented. This standard is not meant to provide a standard for developing the authoritative definition of property boundaries or to specify limits for legal boundary determination or property conveyance.

GIS parcel data may not be the equivalent of legal property records or land surveys but can reflect base tax map records and is determined the accurate assessment record in the following scenarios:

- PLSS based maps digitized off corners and known points
- CSM based digitizing of parcels.

GIS maps digitized from paper cadastrals are also acceptable for portraying tax maps and are acceptable for assessment purposes.

Counties should contact DOA's Division of Intergovernmental Relations Grant Specialist when considering a parcel mapping project.

Parcel mapping projects are defined as the creation of digital parcel geographic representation of all land in the county. Representations of parcels either displayed on-line or for internal and agency use are not required to follow standards for accuracy tied to PLSS. Digitized parcels that are not PLSS monumented should be identified as such. Counties undertaking a parcel project should do so under a parcel indexing requirement. Parcel indexing at the geospatial level allows for definition of land use, categorization and identification of spatial inaccuracies otherwise not defined on a paper representation.

Orthophotos Suggested Reference Specifications

Projections

Ideally there is no one projection that fits all users' needs for air photography in Wisconsin. Setting a projection standard would not fit everyone's needs and the basis for doing so is unwarranted since technology applications can and will change projections for most advanced users.

Resolution

For assessment purposes resolution at the 6" level or better is preferred. Larger cities may demand a better product in this area; however, there is not a business need for projections greater than 6" in most rural areas.

Obliques

Municipalities contracting for oblique imagery do so for various business needs and requirements. Standards in this area manifest themselves through business requirements.

As the use of obliques become more prevalent in municipal and county applications it is reasonable and probable that assessors will work directly in proprietary software and make contributions in creating data sets. Applications in oblique imagery software include:

- building sketches,
- outbuilding sketching and diagraming,
- infrastructure and utility mapping,
- contamination mapping,
- building height,
- square footage calculations and
- diagraming.

Counties providing these applications to the assessor in a county web application must have the ability to convert building sketch and other property record information (PA-500), if the data created is used for assessment purposes.

Accuracy

DOA's Division of Enterprise Technology Geographic Information Office acknowledges the Accuracy American Society of Photogrammetry and Remote Sensing (ASPRS) standards.

Class I or Class II standards are defined by the Wisconsin Regional Orthophotography Consortium (WROC). WROC suggests that Class II standards are suitable for most rural assessment work with 6" Pixel Resolution, leaf off, color.

GIS Standards and Benefits

- GIS provides communities a flexible specification for developing a digital parcel file suitable for use in a geographic information system (GIS). Because text labeling and the creation of a master address file are integral to extending the

usefulness of a digital parcel file, portions of this standard address the creation of those datasets.
- GIS makes it possible to merge digital property information from more than one community for multi-town mapping and spatial analysis.
- GIS makes it possible to identify a single property parcel statewide based on a single unique identifier.

Federal Geographic Data Committee (FGDC) Standards

The FGDC Content Standard for Digital Geospatial Metadata* was (according to FGDC literature) created for three reasons:
- To help organize and maintain an organization's internal investment in spatial data.
- To provide information about an organization's data holdings for data catalogues, clearinghouses, and brokerages.
- To provide information to process and interpret data received through a transfer from an external source.

The FGDC standard has been adopted as the metadata standard for Wisconsin with technical modifications to be made in conjunction with DOR, the WLIA Technical Committee and DOA.

The metadata standard provides users with over 200 common defined data items and a uniform indentation scheme, including all possible metadata and keyword fields for the purpose of search ability.

Additional information about the FGDC Metadata Standard.