



## DOR Update

WI Department of Revenue

League of WI Municipalities | June 9, 2021

# Hello!

## I am Sara Regenauer

Local Government Services Director

You can find me at:

[saram.regenauer@wisconsin.gov](mailto:saram.regenauer@wisconsin.gov)



# 1. General Updates

## Manufacturing & Utility

- District offices – Eau Claire, Green Bay, Madison, Milwaukee
- Manufacturing assessment– general property tax (local)
  - About 10,925 parcels of real property
  - About 9,300 personal property accounts
- Utility tax – state tax (exempt from general property tax)
  - Telephone, pipelines, airlines and railroads- ad valorem assessment
  - Light, heat and power companies- license fee on gross revenues



## Equalization

- District offices – Eau Claire, Green Bay, Madison, Milwaukee, Wausau
- Equalized values
- Assessment compliance
- Assessment appeals (70.85)
- Tax incremental district values
- Chargeback and omitted sharing requests
- Annual assessor meetings and other training



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## Technical & Assessment Services

- Assessor certification & education
- Assessment standards
- Tax incremental finance
- Technology & application support
- Forms and application updates



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## Local Government Services

- Financial statements and reports
- Equalized values for schools, technical colleges & special districts
- Property tax apportionments
- Tax increments
- County and municipal levy limits
- Real estate transfer fees
- Managed forest land/forest crop withdrawal taxes



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## Local Government Services

- **Shared Revenue**
- County and municipal aid
- Expenditure restraint program
- Utility aid
- Exempt computer aid
- Personal property aid
- Video service provider aid



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## Local Government Services

### Property Tax Credit Relief

- Lottery and gaming credit
- First dollar credit
- School levy tax credit



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## 2021 Calendar

### May 3

- Assessors stratified assessment data to EQ
- DOR distributes personal property aid
- DOR posts active and terminated TIDs
- Filing deadline
  - ERP Worksheet
  - Room Tax Report
  - MFR (if population over 2,500)



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## 2021 Calendar

### May 17

- Extended filing deadline—MFR (all municipalities and counties)

### May 28

- Finalize 2020 levy limit penalties
- DOR posts
  - 2020 SOA line summary report
  - 2020 final Statement of Taxes



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## 2021 Calendar

### June 9

- Initial BOR held

### June 14

- Filing deadline—SOA and MAR
- DOR issues 2021 manufacturing full value assessment notices and rolls

### June 18

- DOR posts 2020 town, village and city taxes bulletin



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## 2021 Calendar



### July 1

- Filing deadline– TID annual report

### July 26

- DOR distributes
  - County and municipal aid (15%), utility aid (15%) and expenditure restraint program aid (100%)– based on 2021 original estimate
  - Exempt computer aid
  - Video service provider aid
  - School levy tax credit
  - First dollar credit

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## 2021 Calendar



### July 30

- Deadline – send any form/publication/WPAM changes to DOR
- DOR posts preliminary 2021 equalized, TID and net new construction values – for review
- DOR posts draft 2022 WPAM and assessment forms for comment

### August 2

- Second installment of property taxes due
- Filing deadline– MFR Tax 16 summary (pop > 25,000)

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## 2021 Calendar



### August 6

- Last day of grace period–second installment of property taxes
- Deadline – notify DOR of potential errors in 2021 values

### August 13

- DOR posts final 2021 equalized, TID and net new construction values

### August 16

- DOR posts 2022 personal property aid estimates

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## 2021 Calendar



### August 20

- Deadline – counties settle lottery credit special charges with DOR
- Deadline – provide feedback on draft 2022 WPAM and assessment forms to DOR

### August 23

- DOR posts 2021 certificates of equalized values

### August 27

- Filing deadline– send 2021 SOA to DOR if your municipality had large value changes and/or boundary changes

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## 2021 Calendar



### September 3

- DOR posts county and municipal levy limit worksheets

### September 15

- DOR posts shared revenue 2021 revised estimates and 2022 original estimates

### October 1

- DOR posts 2020
  - Exempt computer estimates
  - Video service provider aid estimates
  - ERP budget limit letters

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# 2. Law Changes

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## 2021 WI Act 1

### Property Tax Exemption

- Sec. 70.11(4)(b)3- effective property assessments as of January 1, 2021
- Creates a property tax exemption for property owned by a church, exempt under 70.11(4)(a), that is leased to an educational association or institution also exempt under par. (a)
- Note: The exemption applies regardless of how the lessor uses the leasehold income

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## 2021 WI Act 1

### Board of Review Member Training

- Sec. 70.46(4)- effective January 1, 2022
- One member must attend training every year
- Prior law – one member required to attend training every other year

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## 2021 WI Act 1



### Manufacturing Board of Assessor Appeals

- Sec. 70.995(8)– effective January 1, 2022
- Changes the filing fee for an appeal of manufacturing property from \$45 to \$200
- Note: No fee is required to file responsive crossappeals

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## 2021 WI Act 1



### Assessor Exam Fee

- Sec. 73.09(4)(c) and 73.09(5) effective January 1, 2022
- Allows DOR to change the assessor recertification and certification exam fee to reflect actual cost, not to exceed \$75

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## 2021 WI Act 1



### Omitted Taxes

- Sec. 74.315– effective January 1, 2022
- Changes the requirements for omitted sharing requests to be the same as chargeback requests
- Municipality must submit an omitted sharing request if the omitted taxes for a single property are \$250 or more
- Prior law – municipality would only submit omitted sharing requests if the total amount of omitted taxes on the tax roll exceeded \$5,000

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## 2021 WI Act 1



### Omitted Taxes

- Similar to chargeback requests– omitted sharing requests are not eligible if the property is within a TID, **unless**:
  - For the assessment year of the omitted tax, the value of the TID is less than the TID base value (i.e., negative value increment)

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## 2021 WI Act 1



### Shared Revenue Deductions

- Various statutes – effective starting with 2022 distributions
- Requires shared revenue deductions be applied consistently to payments under sec. 79.02(1), Wis. Stats.
- County and municipal aid, utility aid and expenditure restraint program aid

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## 2021 WI Act 1



### Expenditure Restraint Program (ERP)

- Sec. 79.02– effective February 20, 2021
- Allows DOR to distribute a portion of ERP aid early for municipalities that:
  - Failed to file their ERP Worksheet timely in a prior year
  - Filed their ERP Worksheet timely in the following year and qualify for an ERP payment
  - Are financially burdened by loss of ERP payment

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## 2021 WI Act 1



### ERP Budget Limit Letters

- Sec. 79.05– effective February 20, 2021
- DOR uses the consumer price index (CPI) for the 12 months ending August 31
- DOR sends ERP budget limit letters by October 1 each year
- Prior law – DOR sent letters by November 1 using CPI ending September 30

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## 2021 WI Act 1



### Lewy Limits

- Sec. 66.0602(3)(h)2.a- effective February 20, 2021
- Use CPI for the 12 months ending August 31 to determine the allowable budget increase by a joint fire department or joint emergency medical services district
- Prior law – used CPI ending September 30

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## 2021 WI Act 1



### Utility Taxes

- Ch. 76—effective February 20, 2021
- Railroad companies file annual reports with DOR by May 1
- DOR determines full market value for railroad companies by September 15
- Adjusts interest rate on utility refunds from 9 percent to 3 percent

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## 2021 WI Act 1



### County Treasurer Payment to Towns

- Sec. 59.25(3)(i)—effective February 20, 2021
- Allows county treasurer to pay a town treasurer from the third Monday of March until 10 days after the annual town meeting

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## 2021 WI Act 1



- Additional income and sales tax changes  
Wisconsin Tax Bulletin 212  
[revenue.wi.gov/WisconsinTaxBulletin/212-02-21-WTB.pdf](http://revenue.wi.gov/WisconsinTaxBulletin/212-02-21-WTB.pdf)
- Act 1 – [docs.legis.wisconsin.gov/2021/related/acts/1](http://docs.legis.wisconsin.gov/2021/related/acts/1)

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# 3. American Rescue Plan Act

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## ARPA

### Allocation Amounts

- Provided for counties and metropolitan cities
- Amounts for non-entitlement units (NEU) being calculated by DOR

$$\frac{\text{Total population of the NEU}}{\text{Total population of all eligible NEUs}} \times \text{Aggregate state NEU payment}$$

- Example:  $(39,691 / 3,932,200) \times \$411,577,691 = \$4,154,399.61$
- Total will be split into two payments – made in 2021 and 2022

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## ARPA

### Distribution Timeline

- Counties and metropolitan cities
  - Complete the Treasury process to request funding
- NEU's will receive funds from the State
  - Additional information coming soon on process to request funds
- Second payment to be distributed to NEU's approx. 12 months after the first payment

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## ARPA

### Resources

- Interim final rule – [home.treasury.gov/system/files/136/FRF-Interim-Final-Rule.pdf](https://home.treasury.gov/system/files/136/FRF-Interim-Final-Rule.pdf)
- Factsheet – [home.treasury.gov/system/files/136/SLFRP-Fact-Sheet-FINAL-508A.pdf](https://home.treasury.gov/system/files/136/SLFRP-Fact-Sheet-FINAL-508A.pdf)

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## ARPA

### Resources

- Guidance on Distribution of Funds to Non-entitlement Units of Local Government – [home.treasury.gov/system/files/136/NEU\\_Guidance.pdf](https://home.treasury.gov/system/files/136/NEU_Guidance.pdf)
- Frequently Asked Questions – [home.treasury.gov/system/files/136/SLFRPFAQ.pdf](https://home.treasury.gov/system/files/136/SLFRPFAQ.pdf)
  - As of May 26, 2021
  - For general questions, please email [SLFRP@treasury.gov](mailto:SLFRP@treasury.gov)

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## ARPA



### Resources

- DOR communications – [revenue.wi.gov/Pages/SLF/cotvc-messages-home.aspx](https://revenue.wi.gov/Pages/SLF/cotvc-messages-home.aspx)
- LFRF Pre-Award Requirements – *(email, April 21, 2021)*  
[revenue.wi.gov/Pages/SLF/COTVC-News/2021-04-21.aspx](https://revenue.wi.gov/Pages/SLF/COTVC-News/2021-04-21.aspx)
- SLF Reminders – *(email, May 5, 2021)* DOR will continue to share this information as timely as possible.  
[revenue.wi.gov/Pages/SLF/COTVC-News/2021-05-05.aspx](https://revenue.wi.gov/Pages/SLF/COTVC-News/2021-05-05.aspx)
- Questions? Contact us at – [DORLocalRecoveryFunds@wisconsin.gov](mailto:DORLocalRecoveryFunds@wisconsin.gov)

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## 4. Motor Fuel Tax Refund

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## Form MF-001

- Electronically file using **My Tax Account**
- Many advantages of e-filing
- Need help?
  - Call: (608) 261-5338
  - Email: [ExciseTaxpayerAssistance@Wisconsin.gov](mailto:ExciseTaxpayerAssistance@Wisconsin.gov)

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## 5. My DOR Government Account

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## MyDORGov

- Update your contact information
- File state and local finance forms
- Provide others access to file on your behalf
- Need help?
  - Common questions/videos – [revenue.wi.gov/Pages/FAQS/slfvault.aspx](http://revenue.wi.gov/Pages/FAQS/slfvault.aspx)
  - System issues- email [otas@wisconsin.gov](mailto:otas@wisconsin.gov)



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## MyDORGov Webinars

- Webinar topics include:
  - Getting started/accessing the system
  - Updating your contact information
  - Managing your own access and others to file on your behalf
  - Submitting a form
  - Q&A
- To view recorded webinars – [revenue.wi.gov/Pages/Training/MDG-Webinars.aspx](http://revenue.wi.gov/Pages/Training/MDG-Webinars.aspx)



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# 6. State Debt Collection

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## SDC

- DOR provides debt collection services to local governments
- Hundreds of municipalities currently participate
- You may participate if the debt is:
  - Owed directly to the local government
  - 90 days past due
- Thirty days prior to referral to DOR – send the debtor referral notice

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## SDC

- **Process**
  - DOR utilizes tools to collect municipal debt, such as:
    - Payment plans
    - Wage garnishments
    - Bank levies
    - Income tax refund offset (i.e., TRIP)
    - Unclaimed property setoffs
  - DOR assesses the debtor a fee
  - No charge to local governments for participating

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## SDC

- **Common examples**
  - Personal property taxes
  - Municipal utility bills
  - Local police and fire department inspection/service fees
  - Municipality -owned ambulance service debts
  - Housing authority debts
  - Municipal court debts
  - Parking tickets

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## SDC

- **For more information and/or to enroll:**
  - [revenue.wi.gov/sdc](http://revenue.wi.gov/sdc)
  - Phone – (608) 264-0344
  - Email – [DORAgencyCollections@wisconsin.gov](mailto:DORAgencyCollections@wisconsin.gov)
- DOR Agency Collections staff are available to present to your organization and answer questions

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# 7. Resources

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## Email Updates

- Stay Informed!
- Receive email updates about law changes, filing reminders, updated reports and notifications
- To subscribe
  - Municipal officials – [revenue.wi.gov/Pages/HTML/lists.aspx](http://revenue.wi.gov/Pages/HTML/lists.aspx)
  - County officials – email: [otas@wisconsin.gov](mailto:otas@wisconsin.gov)



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## Resources

- DOR website – [revenue.wi.gov](http://revenue.wi.gov)
- Online videos – see DOR Video Center
  - Select "Government"
  - Ex: My Tax Account, eRETR, assessment topics (frac sand, ~~value~~)
- Municipal treasurers – [revenue.wi.gov/Pages/Municipalities/treasurer.aspx](http://revenue.wi.gov/Pages/Municipalities/treasurer.aspx)
- Annual calendar – [revenue.wi.gov/slf/cotvc/tvccal.pdf](http://revenue.wi.gov/slf/cotvc/tvccal.pdf)



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  - County officials – email: [otas@wisconsin.gov](mailto:otas@wisconsin.gov)



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## Resources

- Wisconsin Property Assessment Manual – [revenue.wi.gov/Pages/HTML/govpub.aspx#property](http://revenue.wi.gov/Pages/HTML/govpub.aspx#property)
- Publications – [revenue.wi.gov/Pages/HTML/pubs.aspx](http://revenue.wi.gov/Pages/HTML/pubs.aspx)
- Reports – [revenue.wi.gov/Pages/Report/Home.aspx](http://revenue.wi.gov/Pages/Report/Home.aspx)
- Common questions – [revenue.wi.gov/Pages/FAQS/homept.aspx](http://revenue.wi.gov/Pages/FAQS/homept.aspx)



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## Resources

- State and Local Finance Newsletter – April 2021  
[revenue.wi.gov/DOR%20Publications/SLFNewsletter-Apr21.pdf](http://revenue.wi.gov/DOR%20Publications/SLFNewsletter-Apr21.pdf)



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Thanks!

Any questions?

You can find me at:

[saram.regenauer@wisconsin.gov](mailto:saram.regenauer@wisconsin.gov)

