

EQUALIZATION & EQ VALUE OVERVIEW

Wisconsin Department of Revenue | State and Local Finance Division

WAAO Winter Thaw | March 3, 2026

PRESENTERS

Chuck Paskey

Equalization Bureau Director

Equalization Bureau Supervisors

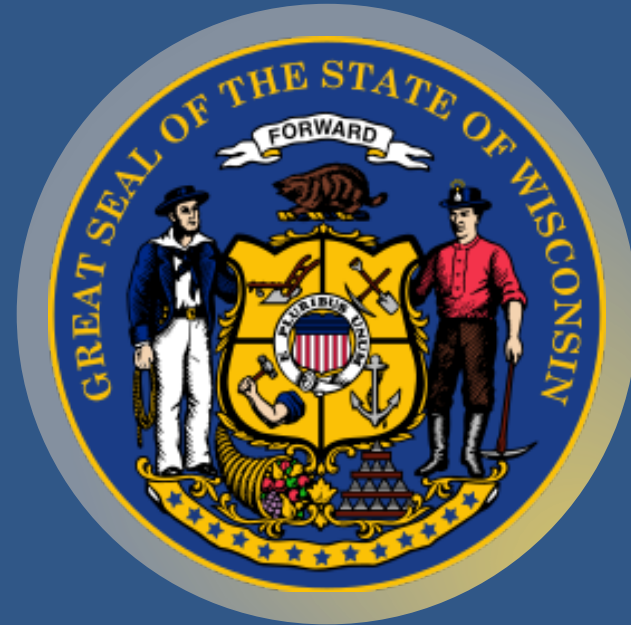
Patrick Grabner – Green Bay

Tim Pfotenhauer – Wausau

Lynette Heffner – Eau Claire

Gary Martell – Milwaukee

Brenda Carus – Madison



AGENDA

- Introduction
 - State and Local Finance Division
- Equalization Bureau
 - Responsibilities
 - Calendar
 - Definition
 - Development
 - Uses
 - Reports
 - Guides



STATE AND LOCAL FINANCE

Who are we?



STATE AND LOCAL FINANCE

Positions within SLF

2026: 109

2008: 129

1992: 192



LOCAL GOVERNMENT SERVICES (LGS)

- **Property Tax Credits**
 - Lottery and gaming credit
 - First dollar credit
 - School levy tax credit
- **Real Estate Transfer Returns**
 - New system for 2026
- **Shared Revenue**
 - County and municipal aid
 - Supplemental county and municipal aid
 - Utility aid
 - Expenditure restraint incentive aid
- **Innovation Grants**
 - Sec. 70.038(2), Wis. Stats.
 - Revenue.wi.gov



MANUFACTURING (MFG)

- Establishment engaged in the assembling, processing, fabricating, making or milling of tangible personal property for profit
- Includes warehouses, storage facilities, and office structures when the predominant use of these buildings is in support of the manufacturing property
 - 2026 Guide to WI Manufacturing Property Assessment
 - [Revenue.wi.gov](https://revenue.wi.gov)



OFFICE OF TECHNICAL & ASSESSMENT SERVICES (OTAS)

- Technology and Applications
 - Business Analysts
- Education and Certification
 - Training
 - Assessment Practices
- Technical Services
 - Tax Incremental Financing



EQUALIZATION (EQ)

- Five district offices
 - Eau Claire (*currently closed – moving to 221 W. Madison St. (March)*)
 - Wausau (*currently closed – moving to City Square building (est. April)*)
 - Green Bay
 - Madison
 - Milwaukee

Positions within EQ

- 2026: 39.5
- 2008: 64
- 1994: 105



EQUALIZATION

- Statutory responsibilities
 - Determine and correct the equalized value (70.57)
 - Monitor full value compliance (70.05)
 - Publish ratio studies and statistical reports (73.03(19) & 73.06(5))
 - Conduct assessment appeals (70.75 & 70.85)
 - Process chargebacks (74.41)
 - Determine use-value penalty (74.485(3))



EQUALIZATION PROCESS RESPONSIBILITIES

- Large acres sales
 - FSAS
 - Unit value determination
 - Land values for Classes 4, 5, 5m, 6, 7
- Sale review
 - Preliminary review of PAD sales
- Sales ratio analysis
- Implement prior year Field Review adjustments
- Economics
 - Review of stratification documents
- 70.05 compliance tracking
- Municipal Assessment Reports (MAR)
 - Auditing MAR information for annexations, new construction, classification changes, MFG shifts, economic obsolescence sec.
- Net new construction calculation



EQUALIZATION CALENDAR

Where do we start?



EQUALIZATION CALENDAR



State of Wisconsin
Department Of Revenue

ONLINE SERVICESBUSINESSESINDIVIDUALSTAX PROFESSIONALSGOVERNMENTSUNCLAIMED PROPERTY

Assessor

Recent News

- [Coming March 2026:](#) Assessors can manage your contact information and municipalities all in one place – MyDORGov!
- [Final 2025 Major Class Comparison Report Available Online](#)
- [Annual Reports are Available Online](#)
- [Real Estate Transfer Return – New System Reminders](#)
- [2026 Property Owner Guides Now Available](#)
- [Law Changes Impacting State and Local Finance](#)
- [2026 Wisconsin Property Assessment Manual](#)
- [2025 Equated Manufacturing Rolls/Statement of Assessment Update](#)
- [2025 Equated Manufacturing](#)

Coming March 2026

- Manage your municipalities and contact information all in one place – MyDORGov!
- [Register now](#) – March 10: MyDORGov Webinar - New Processes for Assessors and Municipal Clerks

Online Services

[Login](#) | [Help](#)

DOR's e-filing system for local government finance and property assessment forms.

[Login](#) | [Register](#) | [Help](#)

Learning management system for assessors

Provide Assessment Data System

- [System login](#)
- [PAD Manual](#)
- [Property type codes/definitions](#)
- [View Assessments Instructions](#)
- [2022 XML file Schema Layout](#)
- [Submit Test PAD XML file](#) - select "Yes" for "Is this a test file?"

- [CALENDAR: Open Book and Board of Review](#)
 - [Enter information](#)
 - [Look up information](#)
- [Look up education records](#)
- [Download manufacturing assessment rolls](#)

Common Questions

- [Do the Agricultural Forest and/or Undeveloped Land classes have any impact on the assessor's class comparisons for assessment compliance purposes?](#)
- [How are agricultural forest and undeveloped land valued?](#)
- [How is agricultural land classified and valued?](#)
- [What are the requirements for electronic assessment data storage?](#)
- [What are the requirements for the Annual Assessment Report \(AAR\)?](#)

essor-News/2026-02-16.aspx

ASSESSOR CALENDAR

Manuals and Procedures

- [Wisconsin Property Assessment Manual \(WPAM\)](#)
 - [Prior Year Manuals](#)
- [Completing the Annual Assessment Report \(AAR\)](#)
- [Revaluation resources](#)
- [Provide Assessment Data \(PAD\) Manual](#)

Partnerships

- [Municipal assessor contacts \(Excel\)](#)
- [Wisconsin Association of Assessing Officers \(WAAO\)](#)
- [International Association of Assessing Officers \(IAAO\)](#)

Resources

- Co-muni codes
 - [By county](#)
 - [In alphabetic order](#)
- [WI Act 12 Information](#)
- [WI Act 12 Personal Property Exemption](#)
- [WI Act 19 Information](#)
- [Annual Assessment Summary](#)
- [Navigating our Website](#)
- [Assessor calendar](#)
- [County GIS websites](#)
- [Guides and publications](#)
- [IAAO technical standards](#)
- [Reports](#)
 - [Equalization](#)
 - [Manufacturing sales data](#)
- [Sales Stratification Form](#)
 - [Instructions](#)
- [State and Local Finance Newsletters](#)
- [Statewide parcels](#)
- [Use Value guidelines](#)
- [Wisconsin Administrative Code](#)
- [Wisconsin Statutes](#)



2026 Assessor Calendar of Events

Date	Event
February 1	Assessor certification review – Wisconsin Department of Revenue (DOR) initiates review if the Final 2025 Final Municipal Assessment Report (MAR) was not filed
February 6	• Deadline – to submit Provide Assessment Data (PAD) data for 2025 sales to be included on the Preliminary Assessment to Sales Ratio Report • Reminder – all assessment information must be submitted online through the Provide Assessment Data system (PAD): ww2.revenue.wi.gov/RETRWebApp/application
February 15	2026 Manufacturing Notification rolls available on our website by February 15: • revenue.wi.gov/Pages/Manufacturing/home.aspx • Assessor notified of manufacturing property within the assessor's taxation district that will be assessed by DOR during the current assessment year
February 20	DOR notifies assessors of Preliminary Assessment to Sales Ratio Reports: • Assessor to review useable and rejected sales reports for changes, including incorrectly posted assessments, and clerical errors • Assessor to notify Equalization Bureau District Office of changes
March 1	Deadline: • Manufacturers to submit annual manufacturing property returns to DOR or request filing extension to April 1 • Prospective manufacturers to contact DOR and request manufacturing classification Note: DOR will notify assessors regarding any new manufacturing property added (or deleted) from the Notification rolls (published online by February 15) • Manufacturers to submit annual manufacturing property returns to DOR or request filing extension to April 1 • Prospective manufacturers to contact DOR and request manufacturing classification Note: DOR will notify assessors regarding any new manufacturing property added (or deleted) from the Notification rolls (published online by February 15) • Property owners submit Exemption Requests (PR-230) to the local assessor
March 6	• Final deadline – to submit assessment information for 2025 sales in the PAD system to be included in or excluded from the Final Assessment to Sales Ratio Report • Final deadline – to contact Equalization Bureau District Office if there are changes to previously submitted PAD assessment information
March 24	DOR notifies assessors of Final Assessment to Sales Ratio Reports
April 24	DOR posts 2026 Assessor MAR form to our website revenue.wi.gov/Pages/OnlineServices/sifiling.aspx



EQ CALENDAR

- January
 - Fielded Sales Analysis (System) (FSAS)
 - 70.85 appeals
 - 70.57 adjustments
 - Use-value conversion charge
 - Benevolent retirement homes
- February
 - FSAS cont'd
 - 70.57 adjustments
 - Final 70.05 compliance reports
 - Preliminary sales reports
 - Assessor contact – first or second notice
- March
 - FSAS
 - Final sales reports posted
 - Sales review for sales ratio analysis (SRA)
- April
 - SRA
 - Preliminary economics
 - MAR form opens
- May
 - Implement field review results
 - Stratification documents due
 - Final economics
- June
 - PAD opens
 - MAR due
 - MAR/TID reviews begin
- July
 - Develop EQ values
 - Develop field review plan
 - 70.85 appeals



EQ CALENDAR

- August
 - Aug. 1 Preliminary EQ values
 - 7-day period for EQ adjustments
 - Aug. 15 Certified EQ values
 - 70.85 appeals
 - Net new construction
- September
 - Field review
 - 70.85 appeals
 - 74.41 chargebacks
- October
 - Deadline for filing MAR
 - » Preliminary compliance Nov. 1
 - » Must be mailed
 - 70.85 appeals
- November
 - Preliminary compliance posted
 - 70.85 appeals
- December
 - MAR non-filer letter
 - 70.85 appeals
- All year
 - 70.75 Petitions
 - Outreach
 - » Organizations
 - » Municipalities
 - Communication
 - » Organizations
 - » Municipalities
 - » AAM



EQUALIZED VALUE DEFINITION

Estimated value of all taxable real property in each taxation district, by class of property, as of January 1, and certified by DOR on August 15 of each year.



EQUALIZED VALUE DEFINITION

- Real property must be divided into eight classes
 - 1 Residential
 - 2 Commercial
 - 3 Manufacturing
 - 4 Agricultural
 - 5 Undeveloped
 - 5m Agricultural forest
 - 6 Productive forest land
 - 7 Other (farm sites and farm buildings)



EQUALIZED VALUE DEFINITION

- Assessment value - applied to individual properties
 - Maintain equity
- Equalized value - applied to municipalities
 - Maintain equity
- EQ value goal – assure fairness in the distribution of the tax burden

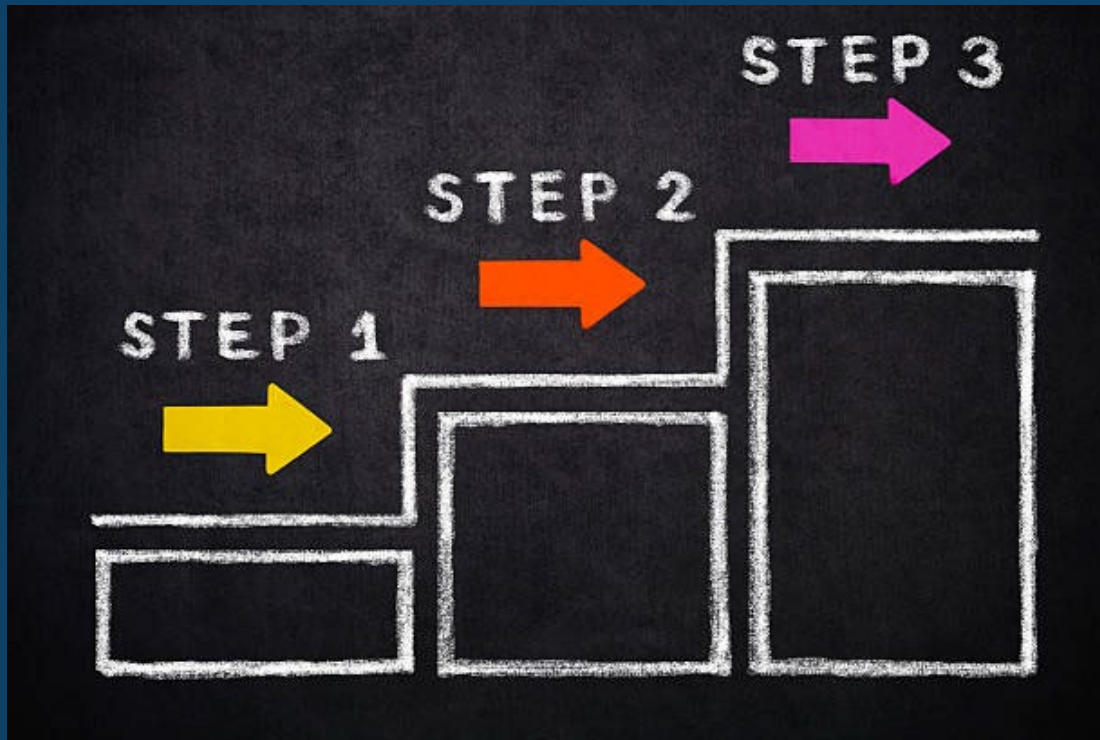


EQUALIZED VALUE DEFINITION

- Equalized value includes:
 - All steps of the 70.57 correction process
 - Corrections & Compensations
- Base value includes:
 - 70.57 corrections from prior year
 - Estimated taxable value of a taxation district
 - Used in:
 - » Aggregate ratio (overall level of assessment)
 - » 70.05 compliance
 - » Equating MFG assessments



EQUALIZED VALUE DEFINITION



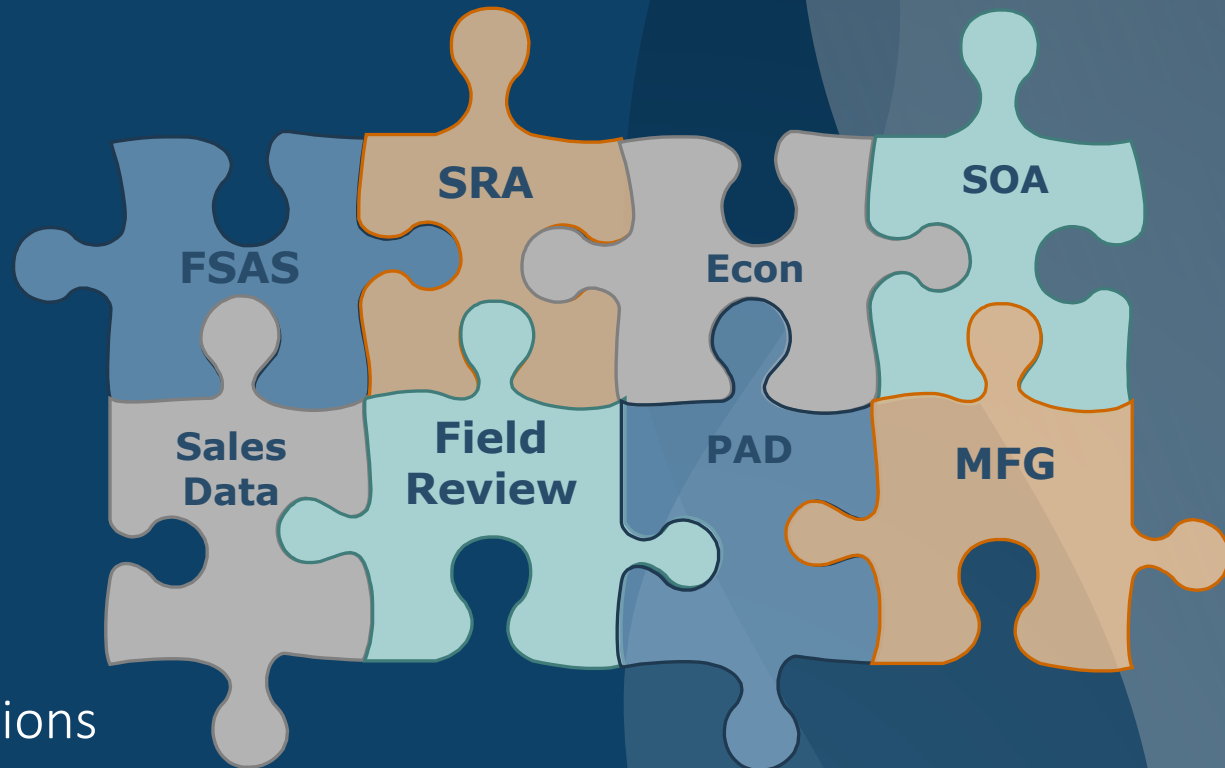
- 70.57 Adjustment?
 - 3 Steps
 - » Step 1 – Correction
 - Applies correction to the base value to calculate corrected start-up value
 - » Step 2 – Compensation
 - Applies the correction amount to compensate for over or under valuation in the previous year
 - » Step 3 – Compensation Removal
 - Removes the Step 2 compensation in the following year

EQUALIZED VALUE DEVELOPMENT



EQ VALUE DEVELOPMENT

- Annual Equalized Values
 - Unit value analysis (FSAS)
 - » Large acre sales
- Sales ratio analysis (SRA)
- Economics
- Local reports
- Field Review
- Manufacturing class
- Sec. 70.57, Wis. Stats. corrections



EQ VALUE DEVELOPMENT

- Field Sales Analysis (System) (FSAS)
- Large acre sale analysis
- Unit value analysis
 - » Use prior year sales of 38+ acres
 - » Determines average market value of land
 - » Class 4 Agricultural-use – includes all grades and pasture
 - » Class 5 Undeveloped – subclasses swamp (wetland) and waste
 - » Class 6 Forest – includes all grades
 - » Class 7 - site



EQ VALUE DEVELOPMENT

- Sales Ratio Analysis (SRA)
 - Sale Information (RETR)
 - Provide Assessment Data (PAD)
 - Online services
 - Questionnaires
 - Inspections – influences?
 - Interviews



EQ VALUE DEVELOPMENT

- Economics
 - Class 1 – land & imps
 - Class 2 – land & imps
 - Class 7 – imps only
- Projection depends on SRA analysis
 - Taxation district sales
 - » Volume
 - » Statistics
 - » Support
 - » Stratification??
 - Blend group?



EQ VALUE DEVELOPMENT

- Local Reports
 - Municipal Assessment Report (MAR)
 - » Annexations, NC, Exempt status, class shift, etc.
 - » Reviewed by DOR to assist in correct submission
 - » June – equalized values
 - » October – 70.57 & preliminary compliance
 - » Jan/Feb – 70.57 & final compliance
 - Statement of Assessments (SOA)
 - » Used to finalize

Form MAR	MUNICIPAL ASSESSMENT REPORT	WI Dept of Revenue
Assessment Year 2019	Report Type FINAL	Comu Code 01008 Auth Code 0004 - OR - ADAMS TOWN TOWN OF DELL PRAIRIE

This report is required by the Wisconsin Department of Revenue under sec. 73.03(5), Wis. Stats., and assists in determining the Equalized Value of each taxation district. Reports may be filed electronically from the fourth Monday of April through January 31, 2020.

File this report as early as possible, but no later than the second Monday in June.

- File a "Final" report by the second Monday in June if the Board of Review has adjourned.
- File an "Estimated" report by the second Monday in June if the Board of Review has not adjourned and then file a "Final" report within 10 days after the final adjournment.
- File an "Amended" report only to make corrections to your "Final" report. "Amended" reports must be filed by January 31, 2020.
- You are responsible to file the Municipal Assessment Report (MAR) timely and with correct information.

Assessor Information	
Name of assessor or assessment firm Claude Riglemon	Employment type CONTRACT ASSESSOR
Name of person signing assessment roll affidavit Claude Riglemon	Certification level of person signing assessment roll affidavit ASSESSOR 1
Assessor comments:	

Assessment Information		
Report type FINAL	Assessment type MAINTENANCE	CAMA software name MARKET DRIVE
Open Book - anticipated date 05/09/2019	Open Book - final date 05/09/2019	Municipal estimated level of assessment % 92
Board of Review - anticipated date 05/16/2019	Board of Review - final date 05/16/2019	TID estimated level of assessment %



EQ VALUE DEVELOPMENT

Statement of Changes in Equalized Values by Class and Item

WISCONSIN DEPARTMENT OF REVENUE													EQVAL912WI	
2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM													PAGE 22 OF 35	
Date: 08/08/2025														
County Village														
REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	11,038,300	16,800	0%	-657,700	-6%	0	0%	-186,600	-2%	-43,100	0%	10,167,700	-870,600	-8%
Imp	55,665,600	205,500	0%	-3,361,700	-6%	14,400	0%	316,000	1%	-171,200	0%	52,668,600	-2,997,000	-5%
Total	66,703,900	222,300	0%	-4,019,400	-6%	14,400	0%	129,400	0%	-214,300	0%	62,836,300	-3,867,600	-6%
Commercial														
Land	1,974,100	6,100	0%	198,000	10%	0	0%	0	0%	14,100	1%	2,192,300	218,200	11%
Imp	11,877,600	923,200	8%	1,291,200	11%	15,000	0%	222,200	2%	57,000	0%	14,386,200	2,508,600	21%
Total	13,851,700	929,300	7%	1,489,200	11%	15,000	0%	222,200	2%	71,100	1%	16,578,500	2,726,800	20%
Manufacturing														
Land	153,200	0	0%	7,800	5%	0	0%	0	0%	0	0%	161,000	7,800	5%
Imp	862,900	0	0%	43,200	5%	0	0%	0	0%	0	0%	906,100	43,200	5%
Total	1,016,100	0	0%	51,000	5%	0	0%	0	0%	0	0%	1,067,100	51,000	5%
Agricultural														
Land/Total	144,800	800	1%	8,600	6%	0	0%	0	0%	0	0%	154,200	9,400	6%
Undeveloped														
Land/Total	30,300	-2,900	-10%	3,600	12%	0	0%	0	0%	0	0%	31,000	700	2%
Ag Forest														
Land/Total	98,200	0	0%	19,000	19%	0	0%	0	0%	0	0%	117,200	19,000	19%
Forest														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Other														
Land	166,000	-41,000	-25%	21,000	13%	0	0%	0	0%	0	0%	146,000	-20,000	-12%
Imp	618,700	0	0%	12,400	2%	0	0%	0	0%	0	0%	631,100	12,400	2%
Total	784,700	-41,000	-5%	33,400	4%	0	0%	0	0%	0	0%	777,100	-7,600	-1%
Total Real Estate														
Land	13,604,900	-20,200	0%	-399,700	-3%	0	0%	-186,600	-1%	-29,000	0%	12,969,400	-635,500	-5%
Imp	69,024,800	1,128,700	2%	-2,014,900	-3%	29,400	0%	538,200	1%	-114,200	0%	68,592,000	-432,800	-1%
Total	82,629,700	1,108,500	1%	-2,414,600	-3%	29,400	0%	351,600	0%	-143,200	0%	81,561,400	-1,068,300	-1%
TOTAL EQUALIZED VALUE	2024 Total										2025 Total	Total \$ Change	% Change	
Real Estate	82,629,700										81,561,400	-1,068,300	-1%	

EQ VALUE DEVELOPMENT

Walks through what is included in the equalized value

WISCONSIN DEPARTMENT OF REVENUE													EQVAL912WI	
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Total	1,016,100	0	0%	51,000	5%	0	0%	0	0%	0	0%	1,067,100	51,000	5%
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Other														
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TOTAL EQUALIZED VALUE	2024 Total										2025 Total	Total \$ Change	% Change	
Real Estate	82,629,700										81,561,400	-1,068,300	-1%	

- Starts with prior year equalized value
- Removes prior year compensation (Step 3)

Date: 08/08/2025

2025 STA

**County
Village**

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change
Residential			
Land	11,038,300	16,800	0%
Imp	55,665,600	205,500	0%
Total	66,703,900	222,300	0%
Commercial			

- Includes change due to market conditions, based on prior year sales
- Amount of higher land use and/or value to new construction

\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change
-657,700	-6%	0	0%
-3,361,700	-6%	14,400	0%
-4,019,400	-6%	14,400	0%

- Correction (carries forward) and compensation (one-time) to prior year's over or under-valuation in the current EQ Value
- Other – field review, demo, exempt status, classification, annexation

Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change
-186,600	-2%	-43,100	0%
316,000	1%	-171,200	0%
129,400	0%	-214,300	0%

- PY + all changes = CY Equalized Value
- Change in value & % change
- Completed for all classes and total Real Estate

2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
10,167,700	-870,600	-8%
52,668,600	-2,997,000	-5%
62,836,300	-3,867,600	-6%

EQ VALUE DEVELOPMENT

Compliance – Scenario

- 2024 Revaluation @100%
 - Commercial Economic Adjusted Base Value – 4.9 million
 - Estimated MAR reports +2.5 million in exempt to assessed
 - Adjusted base value – 7.4 million
 - Included in certified Equalized Value 8/24
 - 2024 Final MAR – no change in commercial value
 - 2025 Correction & Compensation to equalized (on SOC)
 - » -2.5 million correction
 - » -2.5 million compensation
 - » =7.4 million – 2.5 – 2.5 = 2.9 million equalized
 - 2025 correction to Base Value – 7.4 – 2.5 = 4.9 million
- 2025 Revaluation @ 98%
 - DOR +10% economic adjustment = 5.4 million base
 - Assessor reported minimal changes on MAR = 3.1 million total



EQ VALUE DEVELOPMENT

Compliance – Scenario

- **2024 Revaluation @100%**
 - Commercial Economic Adjusted Base Value
 - » 4.9 million
 - Estimated MAR
 - » 2.5 million in exempt to assessed
 - » Does this additional value impact the Equalized Value??
 - » Does this additional value impact the Base Value??
- 4,900,000
- +2,500,000
- =7,400,000

EQ VALUE DEVELOPMENT

Compliance – Scenario

- Adjusted base value – 7.4 million
 - Included in certified Equalized Value 8/24
 - 2024 Final MAR – **no reported change** in commercial value
 - What does that mean for 2025??
- 7,400,000

EQ VALUE DEVELOPMENT

Compliance – Scenario

- 2025 Correction & Compensation to equalized (on SOC)
 - -2.5 million correction
 - -2.5 million compensation
 - $= 7.4 \text{ million} - 2.5 - 2.5 = 2.9 \text{ million equalized}$
 - Equalized Value @ 2,900,00
 - What is the Base Value for 2025?
- 7,400,000
 - -2,500,000
 - -2,500,000
 - =2,900,000

EQ VALUE DEVELOPMENT

Compliance – Scenario

- 2025 correction to Base Value
 - $7.4 - 2.5 = 4.9$ million
 - 2025 Revaluation @ 98%
 - DOR +10% economic adjustment
 - = 5.4 million base
 - Assessor reported minimal changes on MAR
 - = 3.1 million total assessed
- 7,400,000
 - -2,500,000
 - =4,900,000
 - +500,000
 - =5,400,000

EQ VALUE DEVELOPMENT

Compliance – Scenario



EQ VALUE DEVELOPMENT

Compliance – Scenario

- **2025 Revaluation @ 98%**
 - Assessor reported minimal changes on MAR
= 3.1 million total
 - 2026 will need additional revaluation
 - Did NOT meet compliance for major class
- 5,400,000
 - 3,100,000
 - =57%

EQ VALUE DEVELOPMENT

Compliance – Scenario





EQ VALUE DEVELOPMENT

Prior to sending change of assessment notices,

- Submit an Estimated MAR to DOR. Equalization uses this report to estimate assessment compliance.
- Notify the Equalization Bureau district office by email after submitting an Estimated MAR for this review
- Note: Clerk to verify estimated compliance review completion with assessor

[illegible]

EQ VALUE DEVELOPMENT

Field Review

- Used where lack of sales activity
- Prior year economics may have relied on Blend Groups or trends for economic adjustments
- Interior inspections of commercial property



EQ VALUE DEVELOPMENT

Field Review

- Based on prior three years of sales activity
- Develop ratio based on assessment/sales method
- Develops land/imp specific adjustments prior to current-year economic analysis



OTHER RESPONSIBILITIES

What else do we do?



OTHER EQ RESPONSIBILITIES

- 70.85 assessment appeals
 - \$100 fee paid by taxpayer
 - Conference typically held in district office
 - \$1 million cap
 - Not in first-class cities (MKE)
 - Timing requirements for taxpayer
 - Determinations
 - » By Nov. 1
 - » Or 60 days after appeal received
- 70.75 petitions
 - Reports posted
- 70.05 compliance tracking
 - Supervised assessments



OTHER EQ RESPONSIBILITIES

- 70.75 petitions
 - Owners representing 5% of the assessed value
 - Hearing typically held in taxation district
 - DOR performs investigation
 - » Order reassessment
 - » Supervised revaluation
 - » Correct inequitable assessments
 - » Deny petition due to findings
 - » Dismiss due to resolution



OTHER EQ RESPONSIBILITIES

- 70.05 compliance tracking
 - 5th year out (statutory)
 - » DOR contacts assessor
 - » Confirmation of reval
 - » Timeline & responsibilities enclosure*
 - 4th year out (statutory)
 - » DOR contacts assessor to verify
 - 3rd year out
 - » Advisory letter*
 - * New for 2025



OTHER EQ RESPONSIBILITIES

DOR increased communications

- Advisory Letter of Non-Compliance
- Nov. 1
- Clerk
- Head of Gvt
- Assessor



State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • EQUALIZATION BUREAU • MADISON DISTRICT OFFICE

November 01, 2024

Dawn Bush
Clerk, Town of Marcellon
County of Columbia
N9875 Dalton Rd
Pardeeville, WI 53954-9755

Mailing Address:
PO Box 8909 #6-301
Madison WI 53708-8909
Phone: (608) 266-8184
Fax: (608) 267-1355
eqmsn@wisconsin.gov

Advisory Letter of Non-Compliance

Letter information

This is an advisory letter. It is being sent by the Department of Revenue (DOR) to increase communication and to help initiate planning by local government officials and assessors for a municipal revaluation within the next three years that will ensure the municipality meets statutory requirements. Budgeting, timing, and contract considerations should be determined several years in advance of the revaluation to make sure funding, and an assessment contract is in place to meet assessment compliance within the required timeline.

Full value assessment - state law (sec. 70.05(5)(b), Wis. Stats.), requires a taxation district to assess property at full value at least once in every 5-year period. To meet this requirement, the total assessed value of each major class must be between 90% and 110% of full value. A 'major class' of property is defined as a property class that includes more than 10% of the full value of the taxation district. If the assessed value of each major class of property in a taxation district is not within 10% of full value at least once during a four-year period, the Wisconsin Department of Revenue (DOR) is required to notify the taxation district.

Compliance status

The Town of Marcellon has been out of compliance for three consecutive years. If a revaluation is not completed in 2026 resulting in all major classes of property within 10% of full value, statutorily required notices will be issued according to the timeline below.

Non-compliance timeline – Sec. 70.05 (5)(d), Wis. Stats.

2026	First Notice of Non-Compliance – issued after four consecutive years of non-compliance
2027	Second Notice of Non-Compliance – issued after five consecutive years of non-compliance
2028	Order of supervised assessment – issued after six consecutive years of non-compliance

Direct Inquiries To: Brenda Carus
Supervisor of Equalization
Madison District Office

cc: Head of Government
Assessor

OTHER EQ RESPONSIBILITIES

DOR increased communications

- Final Year Compliance Responsibilities & Timeline
- Final MCC - February
- Clerk
- Head of Gvt
- Assessor



 Final Year Assessment Compliance List of Responsibilities	
To assist your <u>municipality</u> achieve compliance with state law (sec. 70.05(5)(g), Wis. Stats.), the Wisconsin Department of Revenue (DOR) is providing a timeline and list of responsibilities. It is important for DOR, the municipal clerk, and assessor to complete the items listed below, to help ensure your municipality is compliant at the end of this year's assessment process.	
Timeline	Responsibilities
March	DOR contacts assessor to: • Verify necessary steps are planned to obtain assessment compliance (i.e., revaluation or review of non-compliant property classes) • Obtain estimated Board of Review (BOR) date
March – December	Prior to sending change of assessment notices, assessor must: • Submit an Estimated Municipal Assessment Report (MAR) to DOR through MyDORGov. DOR's Equalization Bureau uses this report to estimate assessment compliance. • Notify the Equalization Bureau district office by email after submitting an Estimated MAR for this review • Note: Clerk to verify estimated compliance review completion with assessor
April – December	After final BOR meeting: • Assessor must – *submit Final MAR to DOR through MyDORGov • Clerk/county must – *submit Statement of Assessment (SOA) to DOR through MyDORGov
June *	Assessor must – submit Final or Estimated MAR to DOR by the second Monday in June
August *	DOR posts: • Preliminary equalized values (August 1) • Certified equalized values (August 15)
November *	DOR issue Order for Supervised Assessment to the municipality if: • Statutory compliance is not met • Final MAR and/or SOA were not submitted by October due date
February (following year)	DOR rescinds Order for Supervised Assessment if – municipality meets compliance following submission of Final MAR and SOA

EQ VALUE USES

Who's using our values?



EQ VALUE USES

- Apportionment of overlying tax levies
 - County
 - School district
 - Technical colleges
 - Special districts
- Allocation of State Aids to local governments
- Equating Mfg values
- Calculating estimated fair market value on tax bills (aggregated municipality ratio)



EQUALIZATION REPORTS

Light reading material, for you.



EQUALIZATION REPORTS

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State of Wisconsin
Department Of Revenue

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Message from Secretary Casey



Ready to tackle your first tax season? We're here to make it a breeze! Our brand new **first-time filers page** was created for students, recent graduates, and independent contractors who have never filed a return before. From clear, jargon-free definitions to step-by-step filing instructions and videos, we've provided everything you need to file with ease. I encourage you to check it out!

Current Topics

- First-Time Filer Tax Tips
- WI Identity Protection PIN
- City of Milwaukee Sales Tax
- Alcohol Beverage
- Administrative Rules

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EQUALIZATION REPORTS

Major Class Comparison – Annually in November (Prelim) & February (Final)

DATE: 02/09/2026

Wisconsin Department of Revenue

Final Major Class Comparison

EQMCC701FWI

Page 1 of 19

EQ ADMIN AREA 80 Wausau

COUNTY 01 Adams County

TOWN 002 Adams

Year	Property Class	Municipal Assessed Value	DOR Base Value	% of DOR Base Value	Ratio (%)	Major Class Municipal Compliance Status	Type Of Notice Issued
2025	Residential	193,871,200	201,850,900	80.32	96.05	YES	
	Commercial	6,293,700	6,153,100	2.45	102.29		
	Agricultural	855,800	855,900	0.34	99.99		
	Sum Of 5, 5M, 6, 7	41,705,100	42,458,900	16.89	98.22	YES	
	Total	242,725,800	251,318,800	100.00	96.58	YES	
2024	Residential	179,181,900	191,677,200	80.88	93.48	YES	
	Commercial	6,470,700	5,142,300	2.17	125.83		
	Agricultural	809,200	808,900	0.34	100.04		
	Sum Of 5, 5M, 6, 7	48,297,600	39,353,400	16.61	122.73	NO	
	Personal	0	0	0.00	0.00		
	Total	234,759,400	236,981,800	100.00	99.06	NO	2nd Notice of Non-Compliance
2023	Residential	150,575,600	158,787,100	78.08	94.83	YES	
	Commercial	5,291,800	4,890,600	2.40	108.20		
	Agricultural	741,800	740,600	0.36	100.16		
	Sum Of 5, 5M, 6, 7	33,170,100	37,228,400	18.31	89.10	NO	
	Personal	1,724,800	1,724,800	0.85	100.00		
	Total	191,504,100	203,371,500	100.00	94.16	NO	1st Notice of Non-Compliance
2022	Residential	118,648,000	134,151,300	78.12	88.44	NO	



EQUALIZATION REPORTS

Net New Construction – Annually in August

NET NEW CONSTRUCTION 2025

COMUN CODE	MUNICIPALITY	2024 EQUALIZED VALUE	2025 NET NEW CONSTRUCTION	PERCENT
01002	TOWN OF ADAMS	238,118,900	4,821,500	2.02%
01004	TOWN OF BIG FLATS	194,853,200	4,878,100	2.50%
01006	TOWN OF COLBURN	96,883,300	8,093,900	8.35%
01008	TOWN OF DELL PRAIRIE	286,606,100	8,799,000	3.07%
01010	TOWN OF EASTON	166,143,300	3,222,200	1.94%
01012	TOWN OF JACKSON	285,899,500	2,891,200	1.01%
01014	TOWN OF LEOLA	65,221,300	835,000	1.28%
01016	TOWN OF LINCOLN	73,894,700	584,500	0.79%
01018	TOWN OF MONROE	167,719,900	3,024,900	1.80%
01020	TOWN OF NEW CHESTER	163,000,800	9,426,400	5.78%
01022	TOWN OF NEW HAVEN	100,795,100	1,018,600	1.01%
01024	TOWN OF PRESTON	262,300,400	6,957,600	2.65%
01026	TOWN OF QUINCY	392,284,800	7,842,700	2.00%
01028	TOWN OF RICHFIELD	54,983,400	786,000	1.43%
01030	TOWN OF ROME	1,529,405,200	64,880,900	4.24%
01032	TOWN OF SPRINGVILLE	222,275,400	4,574,600	2.06%
01034	TOWN OF STRONGS PRAIRIE	340,503,400	8,890,200	2.61%
01126	VILLAGE OF FRIENDSHIP	44,639,000	476,600	1.07%
01201	CITY OF ADAMS	118,867,200	1,692,700	1.42%
01291	CITY OF WISCONSIN DELLS *	100,121,100	541,700	0.54%
01999	COUNTY OF ADAMS	4,904,516,000	144,238,300	2.94%



EQUALIZATION REPORTS

(Report Used for) Apportionment of County Levy – Annually in August

Page 1 of 150

ADAMS County		
2025 County Apportionment		
District	Equalized Value Reduced by TID Value Increment	% to Total
Adams	252,781,000	.046392673
Big Flats	232,940,300	.042751327
Colburn	112,959,400	.020731339
Dell Prairie	352,246,900	.064647561
Easton	179,339,400	.032914001
Jackson	353,792,000	.064931132
Leola	70,931,600	.013018014
Lincoln	84,804,900	.015564168
Monroe	204,683,200	.037565326
New Chester	194,367,900	.035672168
New Haven	121,406,500	.022281627
Preston	321,210,800	.058951533
Quincy	429,971,500	.078912288
Richfield	60,600,000	.011121864
Rome	1,605,673,000	.294687742
Springville	256,674,100	.047107170
Strongs Prairie	393,997,900	.072310085
Town Total	5,228,380,400	.959560021
Friendship	52,866,400	.009702524
Village Total	52,866,400	.009702524
Adams	131,030,000	.024047820
Wisconsin Dells	36,450,000	.006689636
City Total	167,480,000	.030737456
County Total	5,448,726,800	1.000000000



EQUALIZATION REPORTS

Statement of Equalized Values – Annually in August

Date: 08/08/2025

WISCONSIN DEPARTMENT OF REVENUE
2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM

EQVAL912WI
PAGE 1 OF 25

County 01 Adams
Town 002 Adams

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	41,183,100	0	0%	1,235,500	3%	60,500	0%	0	0%	56,800	0%	42,535,900	1,352,800	3%
Imp	150,494,100	0	0%	4,514,800	3%	4,817,100	3%	0	0%	-221,300	0%	159,604,700	9,110,600	6%
Total	191,677,200	0	0%	5,750,300	3%	4,877,600	3%	0	0%	-164,500	0%	202,140,600	10,463,400	5%
Commercial														
Land	1,284,600	0	0%	0	0%	0	0%	0	0%	414,600	32%	1,699,200	414,600	32%
Imp	3,857,700	0	0%	0	0%	21,600	1%	0	0%	585,200	15%	4,464,500	606,800	16%
Total	5,142,300	0	0%	0	0%	21,600	0%	0	0%	999,800	19%	6,163,700	1,021,400	20%
Manufacturing														
Land	72,000	0	0%	800	1%	0	0%	0	0%	0	0%	72,800	800	1%
Imp	1,065,100	0	0%	10,700	1%	16,700	2%	0	0%	0	0%	1,092,500	27,400	3%
Total	1,137,100	0	0%	11,500	1%	16,700	1%	0	0%	0	0%	1,165,300	28,200	2%
Agricultural														
Land/Total	808,900	0	0%	49,200	6%	0	0%	0	0%	-2,200	0%	855,900	47,000	6%
Undeveloped														
Land/Total	1,796,800	0	0%	131,500	7%	0	0%	0	0%	-63,800	-4%	1,864,500	67,700	4%
Ag Forest														
Land/Total	1,942,500	0	0%	155,400	8%	0	0%	0	0%	10,100	1%	2,108,000	165,500	9%
Forest														
Land/Total	32,778,800	0	0%	2,622,300	8%	0	0%	0	0%	-639,900	-2%	34,761,200	1,982,400	6%
Other														
Land	201,500	0	0%	38,300	19%	0	0%	0	0%	40,100	20%	279,900	78,400	39%
Imp	2,633,800	0	0%	0	0%	0	0%	0	0%	808,100	31%	3,441,900	808,100	31%
Total	2,835,300	0	0%	38,300	1%	0	0%	0	0%	848,200	30%	3,721,800	886,500	31%
Total Real Estate														
Land	80,068,200	0	0%	4,233,000	5%	60,500	0%	0	0%	-184,300	0%	84,177,400	4,109,200	5%
Imp	158,050,700	0	0%	4,525,500	3%	4,855,400	3%	0	0%	1,172,000	1%	168,603,600	10,552,900	7%
Total	238,118,900	0	0%	8,758,500	4%	4,915,900	2%	0	0%	987,700	0%	252,781,000	14,662,100	6%

TOTAL EQUALIZED VALUE	2024 Total											2025 Total	Total \$ Change	% Change
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EQUALIZATION REPORTS

Use-value guidelines for Agricultural Assessments – Annually in January

2026 Use Value Guidelines for Agricultural Assessment
(dollars per acre)

County	Code	TVC	Municipality	Grade 1	Grade 2	Grade 3	Pasture
Adams	01002	Town	Adams	\$300	\$244	\$182	\$73
	01004	Town	Big Flats	\$291	\$237	\$177	\$71
	01006	Town	Colburn	\$296	\$241	\$180	\$72
	01008	Town	Dell Prairie	\$302	\$246	\$184	\$73
	01010	Town	Easton	\$298	\$243	\$181	\$72
	01012	Town	Jackson	\$302	\$246	\$184	\$73
	01014	Town	Leola	\$294	\$239	\$179	\$71
	01016	Town	Lincoln	\$299	\$244	\$182	\$73
	01018	Town	Monroe	\$292	\$238	\$178	\$71
	01020	Town	New Chester	\$302	\$246	\$184	\$73
	01022	Town	New Haven	\$295	\$241	\$180	\$72
	01024	Town	Preston	\$298	\$243	\$181	\$72
	01026	Town	Quincy	\$294	\$240	\$179	\$71
	01028	Town	Richfield	\$298	\$242	\$181	\$72
	01030	Town	Rome	\$291	\$237	\$177	\$71
	01032	Town	Springville	\$297	\$242	\$181	\$72
	01034	Town	Strongs Prairie	\$300	\$244	\$182	\$73
	01126	Village	Friendship	\$290	\$236	\$177	\$70
	01201	City	Adams	\$282	\$230	\$172	\$68
	01291	City	Wisconsin Dells	\$283	\$230	\$172	\$69



EQUALIZATION PUBLICATIONS

More light reading material, for you.



EQUALIZATION PUBLICATIONS

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 State of Wisconsin
Department Of Revenue

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Message from Secretary Casey



Ready to tackle your first tax season? We're here to make it a breeze! Our brand new **first-time filers page** was created for students, recent graduates, and independent contractors who have never filed a return before. From clear, jargon-free definitions to step-by-step filing instructions and videos, we've provided everything you need to file with ease. I encourage you to check it out!

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- WI Identity Protection PIN
- City of Milwaukee Sales Tax
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- [Real Estate Transfer](#)
- [Tax Incremental Financing](#)
- [Tax Refund Interception Program](#) (TRIP)



EQUALIZATION PUBLICATIONS

Property Tax

- [Computer Exemption Guidelines for Assessors and Property Owners](#) (12/10)
- [70.75 Reassessment Guide](#) (12/24)
- **Agricultural**
 - [Agricultural Assessment Guide for Wisconsin Property Owners](#) (1/26)
 - [Tax 18 Agricultural Classification and Conservation Programs](#) (1/26)
- [Assessment and Tax Roll Instructions for Clerks](#) – PA-502 (12/24)
- [Board of Review Member Guide](#) (1/26) – See the [Board of Review FAQs](#)
- **Districts/Jurisdictions** – visit our [Reports](#) web page
- [Municipal Permit Fee and Lottery and Gaming Credit for Manufactured/Mobile Homes Guide](#) – Prop076 (12/25)
- [Native American Property Taxation – Treaty of 1854 Update](#) (11/25)
- [Property Assessment Process Guide for Municipal Officials](#) (1/26)
- [Chargeback Process Summary](#)
- [Omitted Taxes Process Summary](#)
- [Guide for Property Owners](#) (1/26)
- [Property Tax Refund Requests and the Chargeback Process](#)– PA-600 (12/24)
- [Municipal Tip Sheet](#) (12/22)
- [Wisconsin's Equalized Values](#) (8/25)
- [Wisconsin Municipal Assessors List | Excel version](#)

70.75 Reassessment Guide

Agricultural Assessment Guide

Tax 18 Agricultural Classification
Board of Review Member Guide

Property Assessment Process Guide for
Municipal Officials

Guide for Property Owners



Wisconsin Equalized Values

Wisconsin Property Assessment Manual



THANKS!

Questions?





Mission

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

Vision

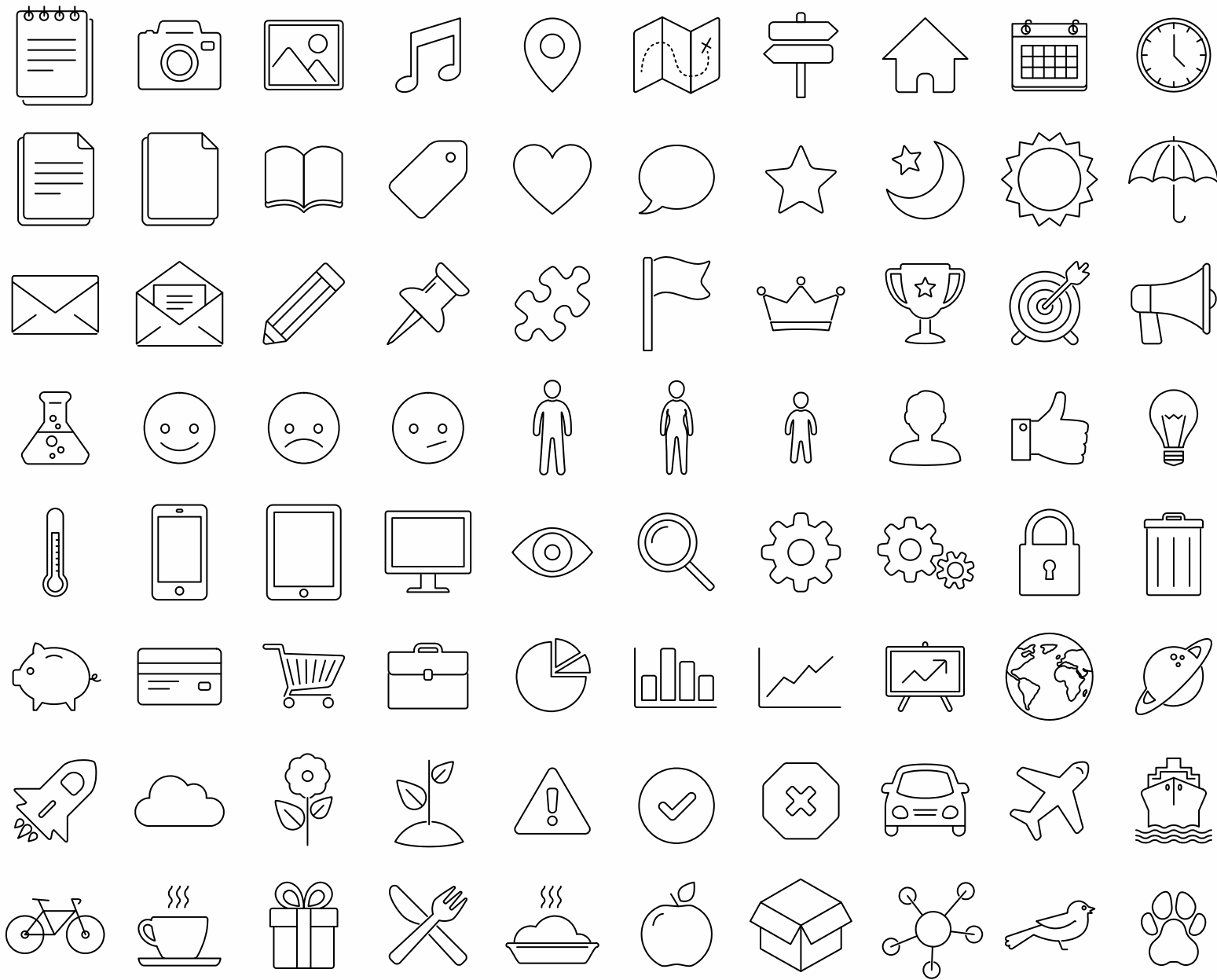
To be the premier agency in providing innovative, accessible resources, and exceptional customer service built on a foundation of trust, inclusivity and creativity.

Values

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







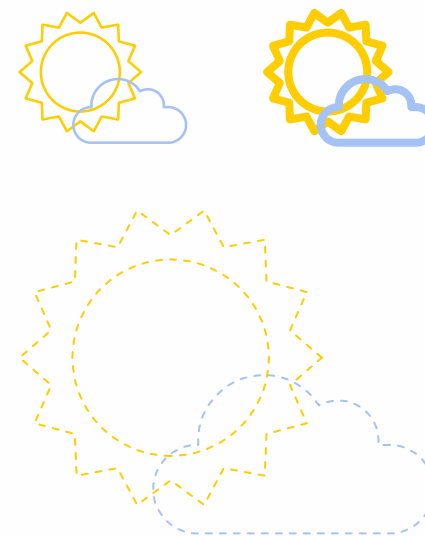
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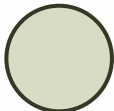
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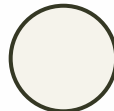
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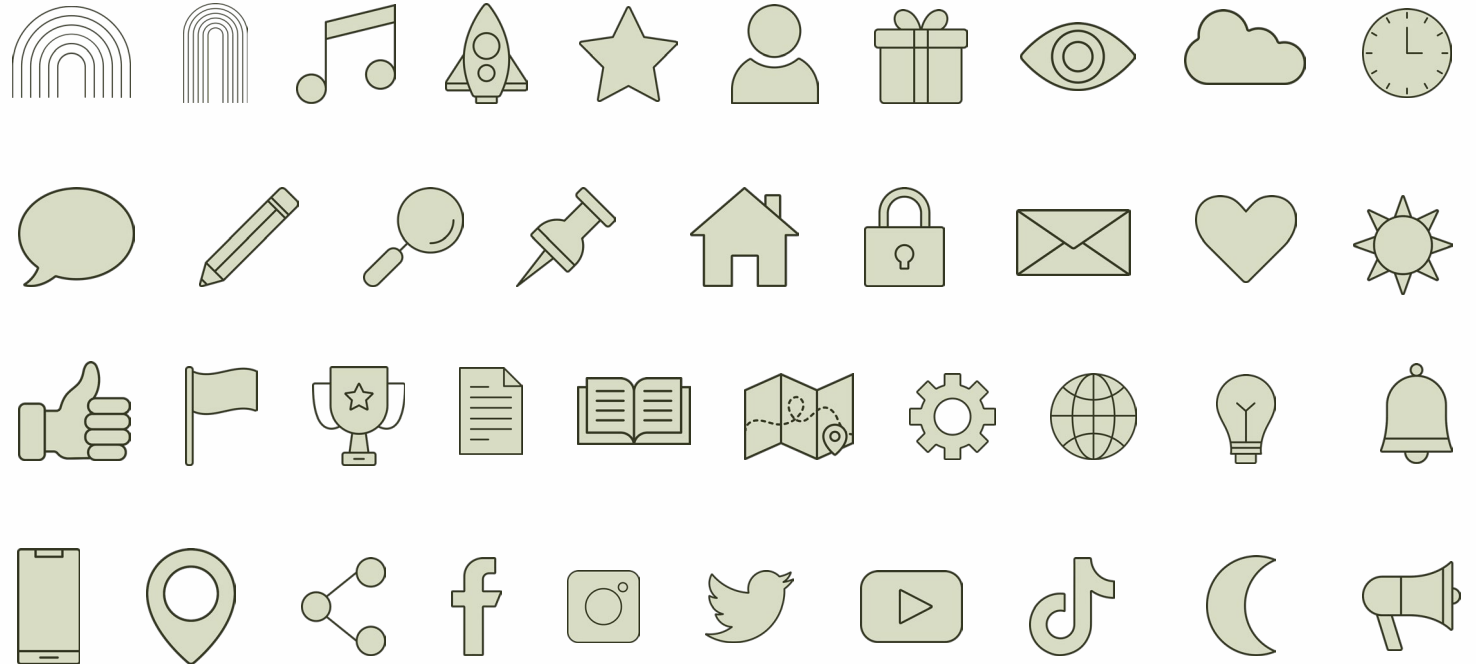


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Design Elements



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