

State of Wisconsin  
Department of Revenue

# Law Change Announcement - 2021 Wisconsin Act 1

**February 23, 2021**

**To: Certified Assessors, Assessor List, Municipal Clerks and Treasurers, County Clerks and Treasurers, Real Property Listers and Registers of Deeds**

The Wisconsin Department of Revenue (DOR) would like to inform you of [2021 Wisconsin Act 1](#), which includes various changes to simplify DOR administration and improve customer service. Listed below is a summary for each section of the Act, including the state laws impacted and the effective date.

## Property Assessment

- Section 8
  - 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.
  - Statute created: Sec. 70.11(4)(b)3., Wis. Stats.
  - Effective: Property assessments as of January 1, 2021
- Section 9
  - Amends the Board of Review (BOR) member training requirement, starting in 2022, one BOR member must attend training every year
  - Statute amended: Sec. 70.46(4), Wis. Stats.
  - Effective: January 1, 2022
- Sections 11-12
  - Changes the filing fee for an appeal of manufacturing property from \$45 to \$200
  - Statute amended: Secs. 70.995(8)(c)1. and 70.995(8)(d), Wis. Stats.
  - Effective: January 1, 2022
- Sections 97-98
  - Allows DOR to change the assessor recertification and certification exam fee to reflect actual cost, not to exceed \$75
  - Statute amended: Secs. 73.09(4)(c) and 73.09(5), Wis. Stats.
  - Effective: January 1, 2022

## Property Taxes

- Sections 99-102
  - Changes the filing requirements for municipalities to share omitted property taxes with other taxing jurisdictions to parallel the filing requirements used for chargeback requests
  - A municipality must submit an omitted sharing request if the omitted taxes for a single property are \$250 or more. Under prior law, the municipality would only submit omitted sharing requests if the total amount of omitted taxes on the tax roll exceeded \$5,000.
  - Omitted taxes collected from property within a tax incremental district (TID) are not eligible for sharing, unless the value of the TID is less than the TID base value in the assessment year of the omitted tax
  - Statute amended: Sec. 74.315, Wis. Stats.
  - Effective: January 1, 2022

## Shared Revenue

- Sections 1, 2, 5-7, 10, 13, 128-130
  - Requires shared revenue deductions be applied consistently to payments under sec. 79.02(1), Wis. Stats.
  - Statutes amended: Various
  - Effective: Starting with distributions made in 2022
- Sections 125-127
  - Allows DOR to distribute aid under Expenditure Restraint Program (ERP) early for municipalities that failed to file their ERP Worksheet timely in a prior year, if their ERP worksheet is filed timely in the following year and they qualify for an ERP payment
  - Statutes amended: Sec. 79.02, Wis. Stats.
  - Effective: February 20, 2021
- Sections 131-132
  - For the purposes of ERP, DOR will send ERP budget limit letters to municipalities by October 1 each year, using the Consumer Price Index (CPI) for the 12 months ending August 31
  - Under prior law, DOR sent these letters by November 1 using CPI ending September 30
  - Statute amended: Secs. 79.05(1)(am) and 79.05(2m), Wis. Stats.
  - Effective: February 20, 2021

## Levy Limits

- Section 4
  - Changes the end date for the CPI from September 30 to August 31, used for determining the allowing budget increase by a joint fire department or joint emergency medical services district
  - Statute amended: Sec. 66.0602(3)(h)2.a., Wis. Stats.
  - Effective: February 20, 2021

## Utility Taxes

- Section 103
  - Utility companies defined in sec. 76.02, Wis. Stats., must file annual reports with DOR on or before May 1. Under prior law, the filing date for railroad companies was April 15.
  - Statute amended: Sec. 76.04(1), Wis. Stats.
  - Effective: February 20, 2021
- Sections 104, 106
  - DOR must determine the full market value of utility property annually by September 15. Under prior law, the certification date for railroad companies was August 1.
  - Statute amended: Secs. 76.07(1) and 76.13(1), Wis. Stats.
  - Effective: February 20, 2021

- Sections 105, 107-111
  - Changes the effective annual interest rate on utility refunds from 9 percent to 3 percent
  - Statute amended: Various
  - Effective: Refunds paid on or after February 20, 2021

## Other DOR Administration

- Sections 14-95, 112-124
  - Various changes to income and sales tax laws
  - Summarized in the [Wisconsin Tax Bulletin 212 \(February 2021\)](#).
- Section 96
  - Updates the requirement for DOR to certify an allowable rate of increase based on CPI to the Wisconsin Department of Public Instruction from the fourth Monday in June at the superintendent's request
  - Statute amended: Sec. 73.0305, Wis. Stats.
  - Effective: February 20, 2021

## Other Local Government

- Section 3
  - Removes a portion of the law that did not allow the county treasurer to pay a town treasurer from the third Monday of March until 10 days after the annual town meeting
  - Statute amended: Sec. 59.25(3)(i), Wis. Stats.
  - Effective: February 20, 2021

## Questions? Contact us:

- BOR training and assessor certification inquiries – [bapdor@wisconsin.gov](mailto:bapdor@wisconsin.gov)
- Manufacturing fee, utility filing dates and interest rate inquiries – [local Manufacturing district offices](#)
- Shared revenue and omitted tax inquiries – [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)

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