



**Department of Administration
Budget and Management Division**

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October 4, 2023

MEMORANDUM

To: Finance and Personnel Committee Members

From: Nathaniel Haack, Budget and Management Analyst

Subject: State Manufacturing Assessment Payment

WI Stat. §70.995 specifies that all properties involved in manufacturing in the state of Wisconsin are to be assessed by the state Department of Revenue (DOR) as opposed to municipalities. Section (14)(a) mandates that the DOR impose fees on municipalities for conducting these assessments, making the payment of these fees statutorily required. The fee is calculated as 50% of the state's cost of assessing manufacturing properties, with the state covering the other 50% of the cost.

The Assessor's Office maintains the State Manufacturing Assessment Payment Special Fund every year to remit the state fee. While this fee varies slightly each year, it has ranged between \$59,000 and \$70,000 each year from 2012-2022. In 2024, the proposed budget provides \$65,000 for this fund.

NH

Budget/2024budget/F&P questions/State Manufacturing Assessment Payment