

# 2024 ANNUAL CONFERENCE

Wisconsin Counties Association



**2:15 – 3:15 PM**

**Wisconsin Department of Revenue News and  
Updates**



# DOR Update

WI Dept of Revenue | State and Local Finance Division  
WI Counties Assoc. – September 23, 2024

# David Casey

- ▷ Secretary  
Department of Revenue



## Experience/History

- 30 years – state tax agencies
- DOR deputy – 2019-22
- Bachelor's degree – economics
- Masters of public administration
- Enjoys – cycling

# Valeah Foy

- ▷ Administrator  
State and Local Finance Division

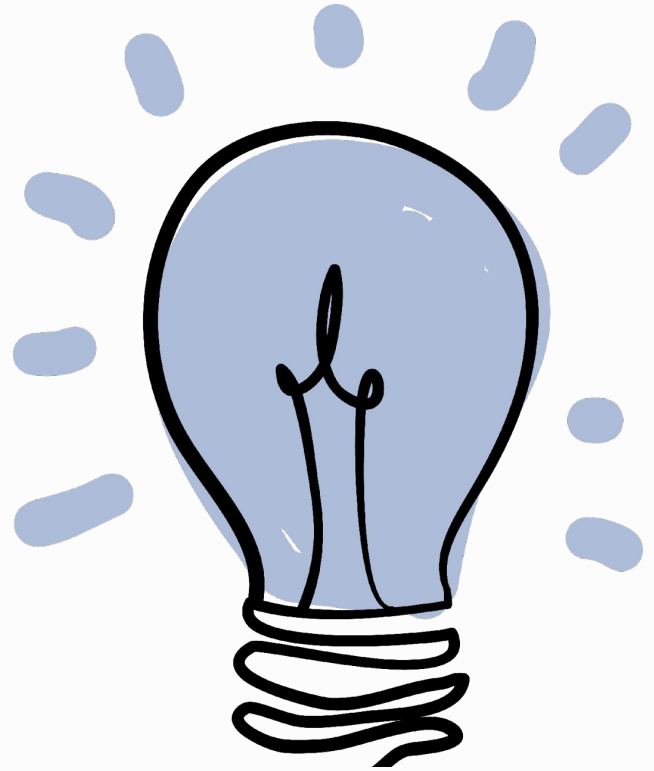


## Experience/History

- 22 years in finance
- 14 years at DOR
- Bachelor's degree – business, finance
- Masters of business administration – finance, international mgmt.
- Enjoys – all sports

# Today's Agenda

- ▷ Secretary remarks
- ▷ State and local finance updates
- ▷ Innovation grants
- ▷ Q&A



Mission:

Strengthen Wisconsin through fair tax and lottery administration, while educating and serving the public,

our customers and communities.

Total revenue

\$20,973,997,000

Individual tax returns filed

3,161,309

Business tax returns filed

3,764,572

Tax debt collected

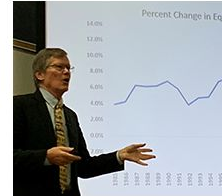
\$336,262,315

Statewide debt collected

\$52,503,291

Customer phone calls

737,308



Customer walk-in visits

36,088



## Values:

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

**Governments served**

**1,924**

**DOR employees**

**1,086**

**DOR offices**

**10**

**Shared revenue and property  
tax credit payments**

**\$1,510,803,633**

**Total lottery revenue**

**\$955 million**

**Lottery tickets sold**

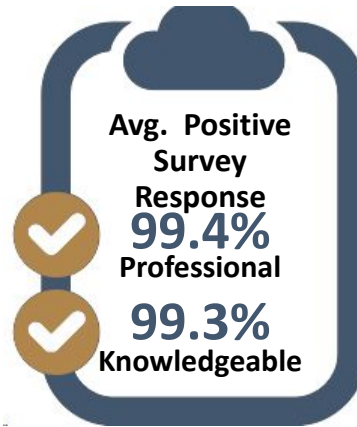
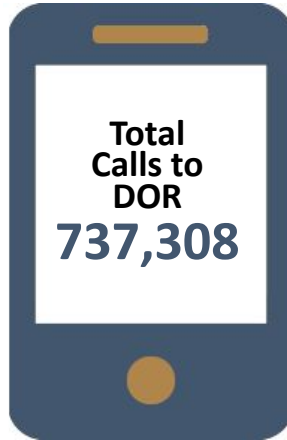
**188,540,930**

Wisconsin Department of

**Revenue**



# Customer Experience



- One-stop payment web page for all tax types
  - Expanded payment options: **credit card, PayPal, Apple Pay, and cash options**



# Outreach and Education

Our efforts include:

- Small and underserved business outreach
- Multilingual training and education
- Chambers of commerce
- MTA webinars
- Year-round VITA site with virtual return assistance



WI Department of Revenue

**DOR SBO**

Small Business Outreach



**DOR Delivered  
22 Tax Seminars**

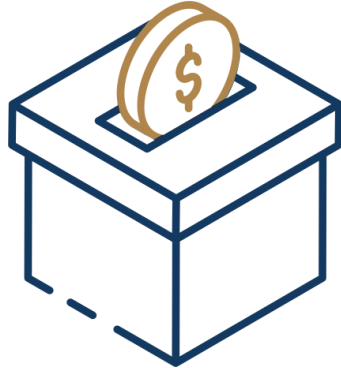
for Wisconsin entrepreneurs  
in English, Spanish & Chinese-Mandarin



 YouTube

**Values:** Inclusivity, Empathy, Knowledge

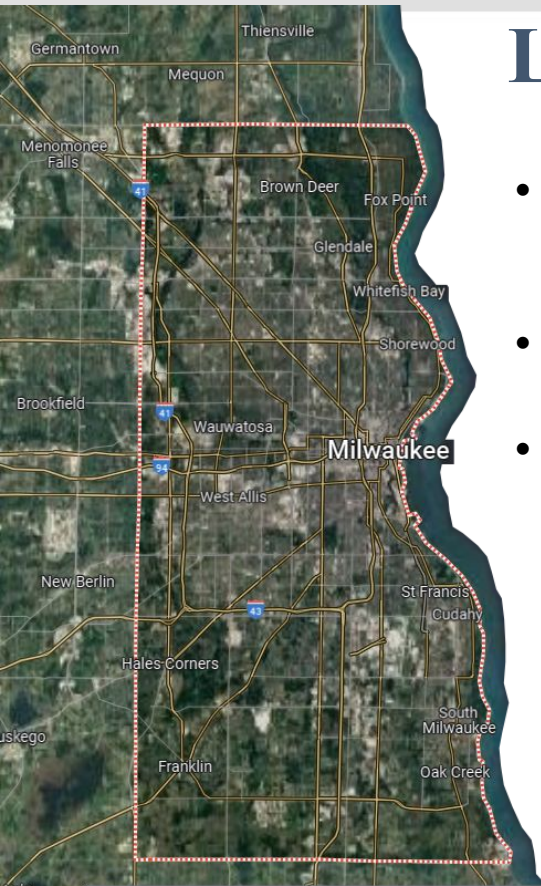
# Taxpayer Compliance



**\$336,050,000**  
Total Tax Debt Collected



**\$52,424,000**  
Total Statewide Debt Collected



# Local Sales Tax Administration

- County Tax
  - Milwaukee and Milwaukee County (**new**)
  - Other Counties
- Premier Resort Tax
  - Eight Wisconsin jurisdictions
- Services provided
  - Retailer education and outreach
  - Taxpayer information
  - Tax collection and distribution to municipality



# Shared Revenue and Property Tax Credit Payments

- Total distributed: **\$3,071,579,624**

## Property Tax Credits

School Tax Levy Tax Credit	\$1,195,000,000
Lottery and Gaming Credit	\$365,741,001
First Dollar Credit	\$148,873,805



## Shared Revenue Programs

County & Municipal Aid	\$753,075,715
Supplemental County & Municipal Aid	\$274,866,096
Exempt Computer Aid	\$98,047,032
Utility Aid	\$92,160,573
Personal Property Aid	\$75,620,773
Expenditure Restraint Program Aid	\$58,145,699
Video Service Provider Aid	\$10,007,866

# Alcohol Beverages

- Permits approved and issued: 907
- Provided information and literature on **SafeRide** program to industry members
- Three tier system



# State and Local Finance

# SLF Overview

## Manufacturing and Utility

- ▷ Manufacturing property assessment
- ▷ Utility assessment
  - Telephone, pipelines, airlines and railroads
  - Light, heat, and power companies

## Equalization

- ▷ Equalized values
- ▷ Assessment compliance
- ▷ Assessment appeals (70.85)
- ▷ Tax incremental district values

# SLF Overview

## Office of Technical and Assessment Services

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



# SLF Overview

## Local Government Services

- ▷ Financial and property tax reports
- ▷ Equalized values for schools, technical colleges and special districts
- ▷ Shared revenue
- ▷ Property tax credit relief
- ▷ County and municipal levy limits
- ▷ Real estate transfer fees

# SLF Overview

## Administration

- ▷ Legislation and administrative rules
- ▷ Communications
- ▷ Outreach
- ▷ Budget and hiring
- ▷ Process improvement

## Career opportunities:

- Go to - [wisc.jobs](https://wisc.jobs)
- Search by "agency" – Dept of Revenue
- Upcoming:
  - Property assessment specialists
  - Revenue auditors

# Recent Events

- ▶ New Lottery Credit Online Portal
- ▶ Replaces the paper LC-forms
- ▶ Quick application
- ▶ Resources

[revenue.wi.gov/Pages/Form/lottery-home.aspx](https://revenue.wi.gov/Pages/Form/lottery-home.aspx)

The screenshot shows the 'Lottery and Gaming Credit Form Selection' page from the Wisconsin Department of Revenue. The page has a dark blue header with the Wisconsin Department of Revenue logo and the title. Below the header, there is a light blue box containing the form. The form starts with the instruction 'Select the appropriate information below to be directed to the appropriate form'. The first question is 'Would you like to file a new form or amend one you previously submitted?' with two radio button options: 'Original' (selected) and 'Amend'. The second question is 'Would you like to apply for or remove the credit?' with two radio button options: 'Apply' (selected) and 'Remove'. The third question is 'Which type of property do you own?' with two radio button options: 'Real Estate / Personal Property' (selected) and 'Mobile Home / Manufactured Home'. Both the 'Real Estate / Personal Property' and 'Mobile Home / Manufactured Home' options have a small green question mark icon next to them.

Wisconsin  
Dept of Revenue

## Lottery and Gaming Credit Form Selection

Select the appropriate information below to be directed to the appropriate form

Would you like to file a new form or amend one you previously submitted?

☒ Original ☐ Amend

Would you like to apply for or remove the credit?

☒ Apply ☐ Remove

Which type of property do you own?

☒ Real Estate / Personal Property ☐ Mobile Home / Manufactured Home

# Recent Events

- ▶ **Jul. 1** – successful MOE certification statewide
- ▶ **For 2025 certification**
  - Ensure full-year 2024 is equivalent to 2023



# Recent Events

- ▷ **Jul. 22** – \$1.5 billion distribution
  - Shared revenue and property tax credits
- ▷ **Aug. 15**
  - MTP and Act 12 personal property aid estimates for 2025
  - Certified equalized and TID values

## Shared Revenue

- County and municipal aid (CMA)
- Expenditure restraint incentive program
- Utility aid
- Supplemental CMA\*
- Act 12 personal property aid\*
- Exempt computer aid
- MTP personal property aid
- Video service provider aid

# Recent Events

- ▷ **Sep. 5** – 2024 levy limit worksheets posted online
- ▷ **Sep. 13** – DOR posts 2025 shared revenue estimates
  - County and municipal aid
  - Supplemental CMA
  - Utility aid
  - Expenditure restraint incentive program

## Shared Revenue

- County and municipal aid (CMA)
- Expenditure restraint incentive program
- Utility aid
- Supplemental CMA\*
- Act 12 personal property aid\*
- Exempt computer aid
- MTP personal property aid
- Video service provider aid

# Upcoming Events



## Oct. 1

- ▷ DOR posts:
  - Remaining 2025 shared revenue estimates
    - Exempt computer aid
    - Video service provider aid
  - Certify equalized values for schools, technical colleges and special districts (used for apportionments)

# Upcoming Events



## Oct. 1

- ▷ Due to DOR:
  - Chargeback of Refunded or Rescinded Tax Requests
  - Sharing of Non-Manufacturing Omitted Property Tax Requests
  - Final Municipal Assessment Report (MAR)

## Oct. 23

- ▷ DOR posts Statistical Report of Property Values



# Upcoming Events



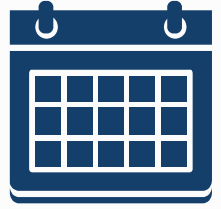
## Oct. 31

- ▷ Due to DOR:
  - 2024 TID creations, territory amendments and base value redetermination documents and fees

## Nov. 1

- ▷ DOR posts preliminary 70.05 assessment compliance reports

# Upcoming Events



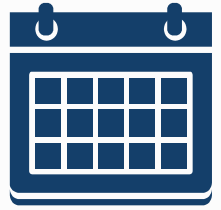
## **Nov. 15**

- ▷ DOR posts chargeback and omitted determinations

## **Nov. 18**

- ▷ DOR distributes final 2024 shared revenue payments

# Upcoming Events



**Nov. 20**

- ▷ DOR posts:
  - Max credit values – first dollar and lottery credit
  - Full disclosure notices – school levy tax credit

# Other Updates

## Real estate transfer return

- ▷ Filing application moving to My Tax Account
- ▷ Benefits:
  - Enhanced filing experience
  - Simple navigation
  - Auto-fills
- ▷ Available early 2025

# Innovation Grants



# Big Idea

- ▷ Open to counties, municipalities, and tribes
- ▷ Consolidation of services **and** realize cost savings
- ▷ **Innovation plan** – transfer a service or duty to:
  - County
  - Municipality
  - Tribe
  - Non-profit organization
  - Private entity

# Big Idea

## Innovation Grant

- \$300 million
- Open to all

## Innovation Planning Grant

- \$3 million
- Population under 5,000

# General Requirements

- ▷ Agreement or contract to transfer services/duties
- ▷ Allowable service or duty
- ▷ Realize total cost savings of at least 10%



# Allowable Services



# Contract Requirements

- ▷ Review sec. [79.038\(1\)\(a\)1.](#), Wis. Stats.
- ▷ Be specific
- ▷ Date – after DOR's admin rule notice
- ▷ Include costs
- ▷ Allocation of grant monies

# Cost Saving Requirements

- ▶ Based on total cost of providing a service
- ▶ Realize 10% cost savings
  - 50% within 24 months
  - 100% within 36 months
- ▶ DOR must audit after 24 months

# Payment Distributions

- ▷ 3 annual payments
- ▷ Including only counties, municipalities or tribes
  - Each payment = 25% of total cost excluding highest cost
- ▷ Transfer to non-profit or private entity
  - Each payment = 25% of total cost
- ▷ Allocations outlined in contract

**No more  
than \$10M  
per year**

# How does it work?

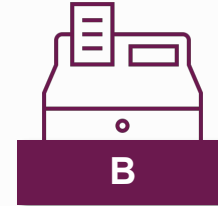
# Scenario One

Transfer  
between local  
governments



Total cost	\$18,000
Required cost savings	\$1,800
Grant payment	\$2,000
x 3 years	\$6,000
<b>Difference (benefit)</b>	<b>\$4,200</b>

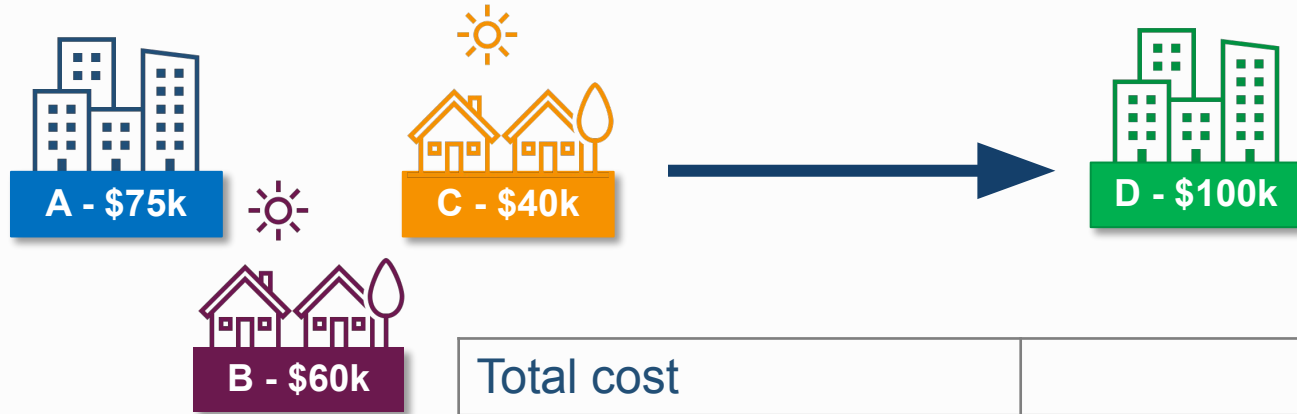
# Scenario Two



Transfer to  
private entity  
or non-profit

Total cost	\$10,000
Required cost savings	\$1,000
Grant payment	\$2,500
x 3 years	\$7,500
<b>Difference (benefit)</b>	<b>\$6,500</b>

# Scenario Three



Total cost	\$275,000
Required cost savings	\$27,500
Grant payment	\$43,750
x 3 years	\$131,250
<b>Difference (benefit)</b>	<b>\$103,750</b>



# Scenario Four



Total cost	\$160,000
Required cost savings	\$16,000
Grant payment	\$40,000
x 3 years	\$120,000
<b>Difference (benefit)</b>	<b>\$104,000</b>

# Innovation Planning Grant

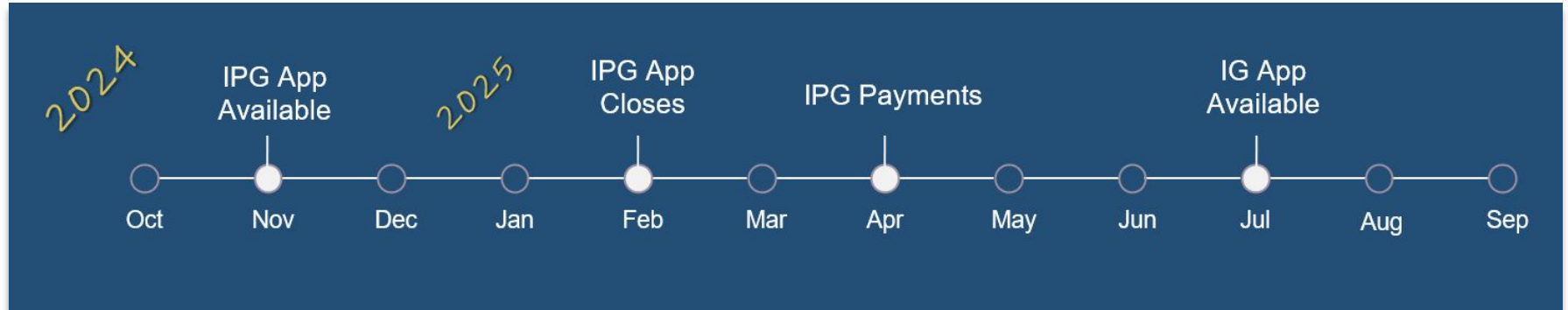
- ▶ **\$3 million available** – population of 5,000 or less
- ▶ Staffing/consultant expenses to plan a transfer
- ▶ Max of \$100,000 for each project
- ▶ Application open – November 2024

# Innovation Planning Grant

- ▷ Clerk can e-file within MyDORGov
- ▷ Include:
  - Cost detail
  - Service category
  - Description of innovation plan and participant type
- ▷ DOR will review applications in groups
  - Distributions in Spring 2025



# Grant Timeline



# Let's Discuss



# Allowable Services



# Resources

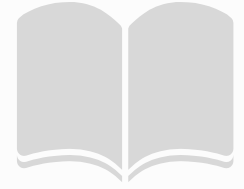
# Resources



- ▷ DOR website – [revenue.wi.gov](https://revenue.wi.gov)
- ▷ Online videos – see [DOR Video Center](#)
  - Select "Govt" tab
  - Ex: MyDORGov, TIF, assessment topics (frac sand, use-value)
- ▷ Reports and notices –  
[revenue.wi.gov/Pages/Report/Home.aspx](https://revenue.wi.gov/Pages/Report/Home.aspx)
- ▷ Governments web page –  
[revenue.wi.gov/Pages/Governments/home.aspx](https://revenue.wi.gov/Pages/Governments/home.aspx)

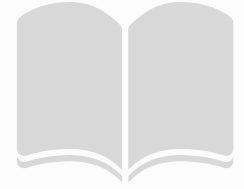


# Resources



- ▷ WI Act 12 Information – DOR summary  
[revenue.wi.gov/Documents/2023-Act12-Information.pdf](https://revenue.wi.gov/Documents/2023-Act12-Information.pdf)
- ▷ [State and Local Finance Newsletters](#)
- ▷ WI Act 19 Information – DOR summary  
[revenue.wi.gov/Documents/2023-Act19-Information.pdf](https://revenue.wi.gov/Documents/2023-Act19-Information.pdf)

# Resources



- ▷ 2024 local government calendar  
[revenue.wi.gov/DORReports/tvccal.pdf](https://revenue.wi.gov/DORReports/tvccal.pdf)
- ▷ Municipal staff filing timeline and resources  
[revenue.wi.gov/Documents/muni-filing-timeline-resources.pdf](https://revenue.wi.gov/Documents/muni-filing-timeline-resources.pdf)

# Resources



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

# Take Survey

Click link or scan QR code

▷ Link – [surveymonkey.com/r/WCA-DOR-Update-9-23-24](https://surveymonkey.com/r/WCA-DOR-Update-9-23-24)

▷ QR code



# Contact us

[slf@wisconsin.gov](mailto:slf@wisconsin.gov)





## 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
- Innovation
- Inclusivity
- Knowledge
- Empathy
- Security