

**WISCONSIN MANUFACTURING REAL ESTATE RETURN****2011****REMINDERS:**

- The Department of Revenue no longer prints and mails M-Forms. Manufacturers are encouraged to file electronically (see **ELECTRONIC FILING**) or download and print the M-R Form from the Department of Revenue website (see **INTERNET FORMS**).
- Include the State Identification Number (e.g. 76-13-251-R-000136257) or State Parcel Number (9-digit) on your 2011 form.
- Sign up for the DOR Electronic Mailing List to receive an electronic newsletter on filing deadlines, forms updates, and electronic filing availability. Simply go to [www.revenue.wi.gov/html/lists.html](http://www.revenue.wi.gov/html/lists.html) and check the "Manufacturers" checkbox.

**ELECTRONIC FILING** – The electronic M-R is easy to use and provides immediate confirmation of receipt. You may also file for extensions electronically. For information on the authorization process or to file this form electronically go to [www.revenue.wi.gov/forms/manuf/m-forms.html](http://www.revenue.wi.gov/forms/manuf/m-forms.html).

**INTERNET FORMS** – An electronic version of this form ("\*.pdf") may be downloaded from the Department of Revenue website at [www.revenue.wi.gov/forms/manuf/index.html](http://www.revenue.wi.gov/forms/manuf/index.html). When submitting a printed copy of the M-R, be sure to mail the completed, signed form to the Manufacturing & Utility Section Office in your area. See page 2 for the appropriate office address for your location.

**REPORTING REQUIREMENTS** – Use this form, the 2011 Manufacturing Real Estate Return (M-R), to comply with section 70.995(12) of the Wisconsin Statutes. This statute requires an annual filing of this prescribed form by owners of real estate classified as manufacturing property for property tax purposes, whether owner-occupied or tenant-occupied. Facsimiles or other renderings of this prescribed form including versions from prior years will not be accepted. If you do not file a 2011 M-R form you will receive a non-filing penalty and lose the right to appeal your assessment. Please discard unused schedules instead of returning them with your completed forms. **DO NOT COMBINE INFORMATION FROM OTHER PARCELS ON THIS FORM.** For those filing paper forms – faxed copies of the return are not acceptable because we must have an original signature.

**NEW MANUFACTURER** – If you are seeking manufacturing classification for property tax for the first time, you **MUST** contact the Department of Revenue in writing prior to March 1, 2011, to request this classification. Your request must be postmarked or received on or before March 1. The address of the Manufacturing & Utility Section Office in your area is shown on page 2 of this booklet.

**IF YOU SOLD THIS REAL ESTATE PRIOR TO JANUARY 1, 2011**, in the spaces below provide (1) your company's name (seller) and state identification number, (2) the new owner's name, address, phone number, date sold and purchase price, and (3) return this page to the Manufacturing & Utility Section Office in your area. Addresses are shown on page 2. If it sold **after** January 1, 2011, attach a note with your completed return identifying the new owner's name, address, phone number, date of sale and purchase price.

Company/Owner Name (Seller)		State Identification Number or State Parcel Number	
Name (Buyer)		Telephone Number	
Street		PO Box	
City		State	Zip
Date of Sale	Purchase Price		

## Addresses of Manufacturing & Utility Section Offices Wisconsin Department of Revenue

(Mail the completed return to the appropriate office listed below.)

### Madison District Office – Area 76

Manufacturing & Utility Section

Mailing Address:

PO Box 8909

**Madison** WI 53708-8909

Street Address:

2135 Rimrock Road, Mail Stop 6-301

**Madison** WI 53713-1443

Phone: 608-267-2163

Fax: 608-267-1355

Email: [mfgtel76@revenue.wi.gov](mailto:mfgtel76@revenue.wi.gov)

### Milwaukee District Office – Area 77

Manufacturing & Utility Section

Rm. 530 State Office Building

819 North 6th Street

**Milwaukee** WI 53203-1610

Phone: 414-227-4456

Fax: 414-227-4095

Email: [mfgtel77@revenue.wi.gov](mailto:mfgtel77@revenue.wi.gov)

### Eau Claire District Office – Area 79

Manufacturing & Utility Section

610 Gibson St Suite 7

**Eau Claire** WI 54701-2650

Phone: 715-836-2866

Fax: 715-836-6690

Email: [mfgtel79@revenue.wi.gov](mailto:mfgtel79@revenue.wi.gov)

### Green Bay District Office – Area 81

Manufacturing & Utility Section

200 N. Jefferson Street, Suite 126

**Green Bay** WI 54301-5100

Phone: 920-448-5191

Fax: 920-448-5210

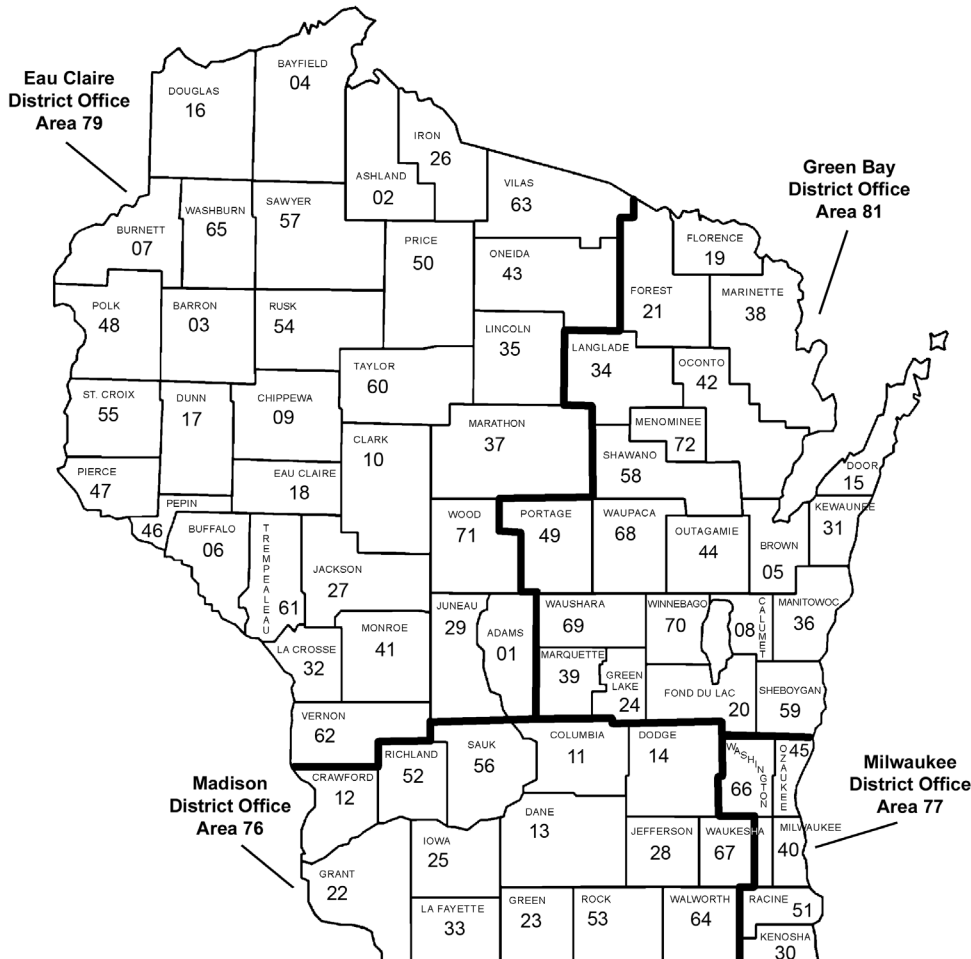
Email: [mfgtel81@revenue.wi.gov](mailto:mfgtel81@revenue.wi.gov)

### Alphabetical List of Wisconsin Counties

County Code	County Name	District Office Code	County Code	County Name	District Office Code	County Code	County Name	District Office Code
01	ADAMS	79	25	IOWA	76	49	PORTAGE	81
02	ASHLAND	79	26	IRON	79	50	PRICE	79
03	BARRON	79	27	JACKSON	79	51	RACINE	77
04	BAYFIELD	79	28	JEFFERSON	76	52	RICHLAND	76
05	BROWN	81	29	JUNEAU	79	53	ROCK	76
06	BUFFALO	79	30	KENOSHA	77	54	RUSK	79
07	BURNETT	79	31	KEWAUNEE	81	55	ST CROIX	79
08	CALUMET	81	32	LA CROSSE	79	56	SAUK	76
09	CHIPPEWA	79	33	LAFAYETTE	76	57	SAWYER	79
10	CLARK	79	34	LANGLADE	81	58	SHAWANO	81
11	COLUMBIA	76	35	LINCOLN	79	59	SHEBOYGAN	81
12	CRAWFORD	76	36	MANITOWOC	81	60	TAYLOR	79
13	DANE	76	37	MARATHON	79	61	TREMPEALEAU	79
14	DODGE	76	38	MARINETTE	81	62	VERNON	79
15	DOOR	81	39	MARQUETTE	81	63	VILAS	79
16	DOUGLAS	79	40	MILWAUKEE	77	64	WALWORTH	76
17	DUNN	79	41	MONROE	79	65	WASHBURN	79
18	EAU CLAIRE	79	42	OCONTO	81	66	WASHINGTON	77
19	FLORENCE	81	43	ONEIDA	79	*67	WAUKESHA	76/77
20	FOND DU LAC	81	44	OUTAGAMIE	81	68	WAUPACA	81
21	FOREST	81	45	OZAUKEE	77	69	WAUSHARA	81
22	GRANT	76	46	PEPIN	79	70	WINNEBAGO	81
23	GREEN	76	47	PIERCE	79	71	WOOD	79
24	GREEN LAKE	81	48	POLK	79	72	MENOMINEE	81

### \*Waukesha County Municipal Assignment – Detail

Municipality Name	Type	District Office Code
Big Bend	V	76
Brookfield	T	77
Brookfield	C	77
Butler	V	77
Chenequa	V	76
Delafield	T	76
Delafield	C	76
Dousman	V	76
Eagle	T	76
Eagle	V	76
Elm Grove	V	77
Genesee	T	76
Hartland	V	76
Lac La Belle	V	76
Lannon	V	77
Lisbon	T	77
Menomonee Falls	V	77
Merton	T	76
Merton	V	76
Milwaukee	C	77
Mukwonago	T	76
Mukwonago	V	76
Muskego	C	77
Nashotah	V	76
New Berlin	C	77
North Prairie	V	76
Oconomowoc	T	76
Oconomowoc	C	76
Oconomowoc Lake	V	76
Ottawa	T	76
Pewaukee	V	76
Pewaukee	C	76
Summit	T	76
Sussex	V	76
Vernon	T	76
Wales	V	76
Waukesha	T	76
Waukesha	C	76



## GENERAL INSTRUCTIONS

### STEPS FOR COMPLETING THE M-R RETURN

WE STRONGLY SUGGEST YOU COMPLETE THIS RETURN IN THE FOLLOWING SEQUENCE. LEAVE ALL SHADED AREAS BLANK.

#### Step Schedule Page

- |           |                    |  |
|-----------|--------------------|--|
| 1 .....   | 5 .....            | Complete the ADDRESS AREA with the owner's name and mailing address.   |
| 2 .....   | 5 .....            | Complete the parcel account identification and location information.   |
| 3 .....   | 5 .....            | Answer the questions regarding occupancy, use, sales, etc.   |
| 4 .....   | R-5 ..... 12 ..... | Complete this schedule if the property is leased.  |
| 5 .....   | R-6 ..... 12 ..... | Complete this schedule if the property is used for Waste Treatment.  |
| 6 .....   | Y-R ..... 6 .....  | List the total capitalized (not depreciated) cost of this real estate as of January 1, 2010 and January 1, 2011. Then, list the additions and deletions during 2010. This <b>MUST AGREE WITH YOUR ACCOUNTING RECORDS FOR THIS PROPERTY.</b>  |
| 7 .....   | 6 .....            | Complete the bottom of Schedule Y-R. This helps us prevent double assessments of building components you capitalized and reported as personal property.  |
| 8 .....   | B ..... 5 .....    | Answer the "NO CHANGES" question if applicable. If NO CHANGES, go to step 10.  |
| 9 .....   |                    | Explain the additions and deletions you listed on Schedule Y-R by completing detail Schedules R-1, R-2, R-3, R-4, and R-6.<br><br><b>IMPORTANT: ALL ADDITIONS AND DELETIONS REPORTED ON Y-R MUST BE EXPLAINED ON A DETAIL SCHEDULE EXCEPT:</b><br><br>1. Land costs and size (explain on page 6 or attach note.) |
| R-1 ..... | 7,8&9 .....        | Report all new construction including construction not complete.   |
| R-2 ..... | 10 .....           | Report all remodeling.   |
| R-3 ..... | 11 .....           | Report all demolition by you or by acts of nature.   |
| R-4 ..... | 11 .....           | Report all additions to the land improvements.   |
| 10 .....  | B ..... 5 .....    | Complete Schedule B using values determined in step 9.   |
| 11 .....  | 5 .....            | Sign the completed return and make a copy for yourself.  |
| 12 .....  |                    | Mail us the original completed return by due date, only completed schedules need to be included. See due date above and mailing address on page 2. Staple the return in the upper left corner. <b>Faxed copies of the return are not acceptable because an original signature is required.</b>                   |

**DUE DATE** – The form must be postmarked or received at the appropriate Manufacturing & Utility Section Office listed on Page 2 on or before March 1, 2011.

### WHERE TO FILE YOUR RETURN

Electronically filed returns are accessed by the appropriate District Office. If you file a paper return, mail your completed **original** return to the Wisconsin Department of Revenue, Manufacturing & Utility Section Office, serving the area in which the property is located. Faxed copies of the return are not acceptable because an original signature is required for paper returns. **We cannot accept faxes or copies of the signature.**

### ASSESSMENT DATE

This form is used to arrive at the value of your real estate as of the close of January 1, 2011.

### EXTENSION REQUESTS

The law grants one filing extension to April 1, 2011 if your request meets **ALL** of the following requirements:

- 1) Your extension request must be **filed electronically, e-mailed, sent by first class mail, or faxed** (postmarked or received) on or before March 1, 2011 (**one day late is denied**).
  - File an electronic extension for the M-R, see the Department of Revenue website at [www.revenue.wi.gov/forms/manuf/m-forms.html](http://www.revenue.wi.gov/forms/manuf/m-forms.html). Authorization information is also available at this site.
  - If not filed electronically, an extension request must be in writing (not by telephone). Send your written request to the Manufacturing & Utility Section Office serving the area in which the property is located, marked "Attn: Extensions". Refer to the Extension email address on page 2 for the appropriate district office.
- 2) State Account Reference Numbers – You must identify each manufacturing real estate account requesting a filing extension by 9-digit state parcel number (e.g. 000036489).
- 3) Accountants must send a separate request for each manufacturer client.

Timely filed electronic extensions are acknowledged immediately on screen. DOR will not send an acknowledgment of extension requests received by mail, e-mail or other delivery service. If you want proof of mailing, we recommend obtaining a USPS certificate of mailing, delivery service conformation or e-mail delivery receipt. Failure to file a complete return by the due date or extension date will result in a filing penalty.

(continued on next page)

## FILING PENALTY

Section 70.995(12)(c), Wis. Stats., requires the Department of Revenue to assess a filing penalty if this return is not filed, filed late or not filed completely. This form is not considered properly or timely filed unless the return contains completed pages 5 and 6, all other completed schedules, is filed on Department of Revenue forms, and is received by the due date.

## ACCOUNT INFORMATION

Complete the name, address and account identification fields on the M-R cover page (Schedule B – page 5).

- 1) NAME – Legal owner of the property per county records
- 2) STREET or PO BOX, CITY, STATE, ZIP – The legal owner's mailing address for all notices and other written communications from the department. **IMPORTANT:** If you use a PO Box number, make certain the proper zip code is entered.
- 3) Check the address change box if name and address has changed from prior year.
- 4) Enter the 9-digit state parcel number (e.g., 000036489).
- 5) Identify the parcel by checking the appropriate level of municipal government (Town, Village, or City), entering the name of the municipality and county, and the street address of the parcel's actual physical location.

## EXEMPTION OF WASTE TREATMENT PROPERTY

Sec. 70.11(21)(am), Wis. Stats., provides for the exemption of property purchased or constructed as a waste treatment facility. Costs associated with items that qualify for waste treatment exemption under Section 70.11(21) must be reported on line 6, part 1 of Schedule Y-R on page 6. Also refer to Question 5, page 5 for further details.

All new exemption or reporting changes (previously exempt property that is retired, replaced, disposed of, moved, sold, or no longer used) must be reported on Schedule R-6, page 12.

**WARNING** If you utilize any mailing method which does not affix a clear date stamp to the mailing envelope, **we must receive your mailing on or before the due date.** Please be sure to mail your form(s) well in-advance of the due date to be certain that DOR will receive them in a timely manner.

## ANNUAL ASSESSMENT SEQUENCE FOR 2011

- January 1** . . . . . Assessment date. The assessment is based on your real estate as of that date. Please report accordingly.
- March 1** . . . . . Last day to request an extension. See instructions on page 3.
- March 1** . . . . . M-R form **due if you have not** requested a filing extension.
- April 1** . . . . . M-R form **due if you have** timely requested a filing extension.
- April, May, June** . . . Mailing of assessment notices. Please call if you have not received the notice by the end of June. Your local municipal clerk also receives a copy of the notice. Penalty bills (if applicable) are mailed at the same time as the assessment notices and penalty payments are due to the department within 30 days.
- Next 60 days** . . . . . Appeal period. You and the municipality each have the right to appeal the assessment within 60 days of the issuance date on the notice. Penalties may also be appealed.
- Oct. & Nov.** . . . . . The fair market assessment is equated to the same level of assessment as all other property in the municipality. Then an "equated" assessment roll is sent to the municipal clerk, who prepares the tax bill.
- Dec., Jan., etc.** . . . . The real estate owner pays the tax bill to the local municipal treasurer.

## Comments / Suggestions

We appreciate your comments and suggestions on forms. Please submit them with your return.

STAPLE  
HEREForm  
**M-R**

**WISCONSIN**  
**MANUFACTURING REAL ESTATE RETURN**  
 ASSESSMENT DATE JANUARY 1, 2011

**2011**

PLEASE SEE INSTRUCTIONS and follow sequence of completion on pages 3 and 4.	Name		<b>DUE DATE</b> <b>March 1, 2011</b>															
	Street	PO Box																
	City	State    Zip																
State Identification Number (AA-County-Municipality-R-Parcel Number)		<input type="checkbox"/> Check if name or address has changed	<b>FOR DEPARTMENT USE ONLY</b> <b>PENALTY</b> <input type="checkbox"/> 10 days or less <input type="checkbox"/> 31+ days <input type="checkbox"/> 11-30 days <input type="checkbox"/> Cancel Extension: <input type="checkbox"/> Date of Mailing _____ Type _____ <table border="1"> <thead> <tr> <th></th> <th>Initial</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>Log In</td> <td></td> <td></td> </tr> <tr> <td>Preaudit</td> <td></td> <td></td> </tr> <tr> <td>Audit</td> <td></td> <td></td> </tr> <tr> <td>Review</td> <td></td> <td></td> </tr> </tbody> </table>		Initial	Date	Log In			Preaudit			Audit			Review		
	Initial			Date														
Log In																		
Preaudit																		
Audit																		
Review																		
Local Parcel Number																		
THIS PROPERTY IS LOCATED IN THE <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City Municipality: _____ County: _____ Street Address: _____			Stamp          (R. 12-10)															

1. Is this property VACATED/NON-OPERATING? ☐ Yes ☐ No    If vacant, what percent is vacant? \_\_\_\_\_ %  
 (Circle most appropriate description.)
2. During the last two years, did you (BUY), (SELL), or (LIST/OFFER FOR SALE) - **this property?** ☐ Yes ☐ No  
 If Yes, circle one of the above and give the date and price.    Date \_\_\_\_\_ \$ \_\_\_\_\_
3. Has there been an appraisal made on this property for any purpose since January 1, 2010? ☐ Yes ☐ No  
 If Yes, give the date and value; please attach a complete copy.    Date \_\_\_\_\_ \$ \_\_\_\_\_
4. Is any portion(s) of this real estate (land, land improvements, or structures) used for waste treatment of air or water pollution? **If yes**, see page 12, schedule R-6. ☐ Yes ☐ No

**SCHEDULE B – SUMMARY OF ALL REAL ESTATE CHANGES AS OF JANUARY 1, 2011**

CHECK THIS BOX IF ABSOLUTELY NO REAL ESTATE CHANGES TO THIS PARCEL HAVE OCCURRED SINCE JANUARY 1, 2010 (SCHEDULE Y-R MUST STILL BE COMPLETED) } ☐ **NO CHANGES**

CHANGES – COMPLETE PROPER SCHEDULES	DECLARED VALUE	LEAVE BLANK
1. New Construction and Construction in Progress (from Schedule R-1)	\$	
2. Remodeling and Construction in Progress (from Schedule R-2)	\$	
3. Demolitions and Demolition in Progress (from Schedule R-3)	\$	
4. Land Improvements and Construction in Progress (from Schedule R-4)	\$	

I, the undersigned, declare under penalties of law that I have personally examined this return and completed schedules. To the best of my knowledge and belief it is true, correct and complete. **NOTE: Original signature is required.**

Mail this completed return to the appropriate District Office listed on page 2.

<b>PREPARER SIGN HERE</b>	Please Print Name		Email
	Signature		Telephone Number    EXT.# (    )    -
	Firm or Title	Date	Fax Number (    )    -
<b>MANUF/ OWNER SIGN HERE</b>	Please Print Name		Email
	Signature		Telephone Number    EXT.# (    )    -
	Firm or Title	Date	Fax Number (    )    -



**WHAT TO REPORT:**

**INCLUDE:** Everything just as it appears on your accounting records, including construction in progress. Building and building components that are exempt under s. 70.11(27) as manufacturing machinery and equipment should be reported on line 7 - Other.

Waste Treatment See Schedule R-6 on page 12 if a change occurred.

Col. 5: Compute the net amount and enter it in Column 5. Column 5 should reflect your accounting records of your real estate on January 1, 2011. Please explain any differences.

State Identification Number

Local Parcel Number
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**TOTAL REAL ESTATE ORIGINAL COSTS FROM YOUR ACCOUNTING RECORDS**

(column 1) PROPERTY TYPE OR ACCOUNT	(column 2) Balance 01-01-2010	(column 3) Additions During 2010	(column 4) Deletions During 2010	(column 5) Balance 01-01-2011
1. Land Cost			( )	
2. Land Improvement Cost			( )	
3. Building(s) Cost			( )	
4. Building Components Cost*			( )	
5. Construction in Progress Costs (real estate only)			( )	
6. Waste Treatment Costs (RE only)**			( )	
7. Other:			( )	
<b>TOTAL (Rows 1-7)</b>			( )	
Land Size (Acres or S.F.)	01-01-2010	Additions During 2010	Deletions During 2010	01-01-2011
			( )	

## CLASSIFY ITEMS AS REAL ESTATE OR PERSONAL PROPERTY

RE = Real Estate	Reported as RE: M-R Form	Reported as PP: M-P Form	Not Applicable
<b>NORMALLY ASSESSED AS RE</b>			
Boilers for building heat			
Building HVAC equipment			
Building electrical service			
Plumbing piping and fixtures			
Sprinkler equipment			
Dock levelers			
Central air conditioning			
Railroad siding			
Elevators			
Truck scales			
Other:			

PP=Personal Property	Reported as RE: M-R Form	Reported as PP: M-P Form	Not Applicable
NORMALLY ASSESSED AS PP			
Process boilers (always taxable)			
Process power wiring (exempt)			
Process piping (exempt)			
Conveyors			
Moveable office partitions			
Transformers (taxable)			
Machine foundations (exempt)			
Portable air conditioners			
Tanks/Silos			
Cranes and craneways			
Refrigeration equipment			
Other:			

Name	
State Identification Number	
R	
AND/OR	Local Parcel Number

This schedule must be completed for each separate new building or addition. Its purpose is to clarify the nature of your new construction, and reduce the possibility of an erroneous assessment.

*Circle the most appropriate description.*

What is the **GROUND** floor area of the new construction?.....SF

What is the predominant building **HEIGHT** of the new construction? ..... FT

STRUCTURE TYPE	<input type="checkbox"/> Office _____ %	<input type="checkbox"/> Production _____ %	<input type="checkbox"/> Whse _____ %
FOUNDATION	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
BASEMENT	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
INSULATION	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
FRAMING	<input type="checkbox"/> Masonry	<input type="checkbox"/> Wood Post	<input type="checkbox"/> Steel (Structural)
	<input type="checkbox"/> Reinf. Concrete	<input type="checkbox"/> Wood Pole	<input type="checkbox"/> Pre-Engineered Steel (Butler type)
EXTERIOR WALL (Predominant Material)	<input type="checkbox"/> Conc. Block (Plain)	<input type="checkbox"/> Split-Face Block	<input type="checkbox"/> Tilt-Up Concrete
	<input type="checkbox"/> Metal	<input type="checkbox"/> Wood	<input type="checkbox"/> Other _____
POWER	<input type="checkbox"/> 220 Volt	<input type="checkbox"/> 440 Volt	<input type="checkbox"/> 880 Volt <input type="checkbox"/> None
PLUMBING	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
HEATING	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Bldg. Area Heated _____ %
AIR CONDITIONING	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Bldg Area Cooled _____ %
FIRE PROTECTION	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Bldg Area Sprinkled _____ %

Floor area of (finished) office space ..... SF

Floor area of other finished areas (i.e., computer rooms, R & D labs, lunch rooms, etc.)..... SF

Floor area of finished production space (i.e., food preparation areas) ..... SF

Other significant building components not included above (i.e., elevators, ramps, docks, special electrical service, additional foundations, etc.)

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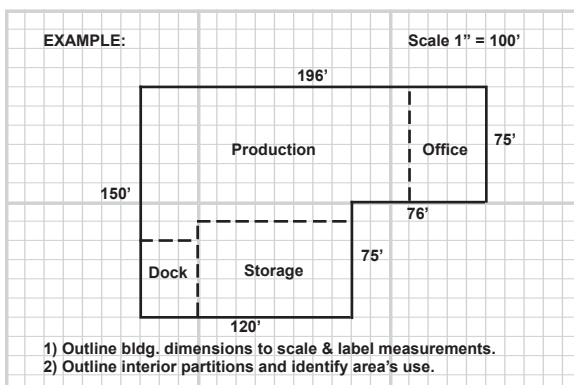
**WHAT TO REPORT:**

**NOTE:**

If blueprints or drawings are available concerning new construction, you may submit them in lieu of completing the sketch. You are encouraged to add supplemental pages, drawings or photographs to help describe the new construction.

**Scale: 1" = \_\_\_\_\_ Ft.**

Name	
State Identification Number	
R	
AND/OR	Local Parcel Number



Computations & Other Pertinent Data:

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## SCHEDULE R-1, PART 2 – NEW CONSTRUCTION AND CONSTRUCTION IN PROGRESS COSTS

Complete schedule or send us copies of contract or billings.

Name	
State Identification Number	
	R
AND/OR	Local Parcel Number

### WHAT TO REPORT:

List your expected (or actual if complete) construction costs.

### EXCLUDE:

Remodeling, Demolition and Land Improvement and Waste Treatment costs. These costs are reported on Schedule R-2, R-3, R-4, and R-6, Pages 10-12. Also exclude cost not paid by you.

### GUIDELINES FOR REPORTING COSTS

**SITE PREPARATION:** Costs incurred in preparing site for use such as: clearing, excavating, and grading.

**SUPERSTRUCTURE** (i.e., CONCRETE/ MASONRY WORK, FRAMING, WALLS, ROOF, INSULATION AND STRUCTURAL FLOORS)

**ELECTRICAL:** Costs of the lighting, power, and electrical systems.

**PLUMBING:** Cost of the plumbing system.

**SPRINKLER SYSTEM:** Cost incurred for sprinkler fire protection system. Please report the cost of a chemical fire protection system on line 9 or 10.

**HVAC:** Costs incurred for the heating, ventilating and air conditioning systems.

**FINISH:** Costs incurred for interior partitions, and finish to floors, walls and ceilings.

**START UP COSTS:** Overhead costs not directly associated with any specific building component such as architect fees, permits, interest (if capitalized), legal fees, etc.

**OTHER:** Costs of other building items such as cranes, craneways, elevators, security system, dock levelers, mezzanines, exterior facings, etc.

- ☐ Acted as own general contractor
- ☐ Hired general contractor

- 1 Site preparation ..... \$ \_\_\_\_\_
- 2 Super Structure ..... \_\_\_\_\_
- 3 Electrical/Lighting/Power ..... \_\_\_\_\_
- 4 Plumbing ..... \_\_\_\_\_
- 5 Sprinkler system. .... \_\_\_\_\_
- 6 HVAC ..... \_\_\_\_\_
- 7 Finish – partitions, also interior finish on floors, walls, & ceilings ..... \_\_\_\_\_
- 8 Start up costs (soft costs, architect fees, etc.) ..... \_\_\_\_\_
- 9 Other ..... \_\_\_\_\_
- 10 Other ..... \_\_\_\_\_
- 11 If costs include items you feel may qualify as EXEMPT MACHINERY AND EQUIPMENT (i.e., special machine foundations, production power wiring or process piping), please attach an explanatory note and documentation ..... ( \_\_\_\_\_ )
- 12 TOTAL COST of construction upon completion ..... \_\_\_\_\_
- 13 PERCENT COMPLETE ON January 1, 2011 (use cost incurred, not cost paid, to calculate). .... \_\_\_\_\_
- 14 TOTAL BUILDING COST incurred January 1, 2011 (Excluding Ex M&E) (multiply line 12 by line 13) ..... \_\_\_\_\_
- 15 IMPORTANT: Deduct amount of construction reported last year ..... ( \_\_\_\_\_ )
- 16 NET AMOUNT to be reported this year. Enter here and on Schedule B, Line 1 ..... \_\_\_\_\_
- 17 YOUR ESTIMATE of market value of construction as of January 1, 2011 ..... \$ \_\_\_\_\_

If line 17 is different than Line 14, please attach an explanation.

FOR DEPARTMENT USE ONLY	Phys. Res.	Ind.Bldg. Func. Res.	Overall Func. Res.	Loc. Res.	Other Eco. Res.	OARes.
Comments:						
	Total S.F.		\$		\$/SF	

Name	
State Identification Number	
R	
AND/OR	Local Parcel Number

"In the office area, we replaced the carpeting and painted the walls and ceiling. We added a lunch room behind the current office. The new lunch room has vinyl tile floor, painted concrete block walls, and acoustical ceiling. The new lunch room takes up 800 square feet that previously was production area. Project cost was \$18,000. My opinion of the effective increase in value is \$9,000."

Description	Cost	Estimated Effective Increase in Value
<b>Total Cost</b>		
In your opinion, what was the total effective increase in value to the property as a result of these changes? (Enter this amount on Schedule B, Line 2) If Total Cost is different than the amount on this line, please attach an explanation.		
<b>For Department Use Only</b>		

## SCHEDULE R-3 – DEMOLITIONS INCLUDING DEMOLITION IN PROGRESS

### WHAT TO REPORT:

Identify building or land improvements that have been removed. Report what has been demolished by building number or description. State the square footage affected, year built, cost to raze, and original cost.

Include any demolitions that were expensed rather than capitalized. Show building removed on sketch, if available.

Name	
State Identification Number	
	R
AND/OR	Local Parcel Number

Bldg. No.	Description	Sq. Ft. Affected	Year Built	Cost to Raze
<b>Total Cost to Raze</b>				\$
In your opinion, what was the total effective change in value as a result of the demolition? (Enter this amount on Schedule B, Line 3)				\$
<b>For Department Use Only</b>				\$

## SCHEDULE R-4 – LAND IMPROVEMENTS INCLUDING CONSTRUCTION IN PROGRESS

### WHAT TO REPORT:

Identify land improvement additions.

	COST
Paving: <input type="checkbox"/> New Paving <input type="checkbox"/> Repaving <input type="checkbox"/> Concrete           Depth _____ in. <input type="checkbox"/> Asphalt           Sq. Feet _____	
Landscaping:	
Sewer/Drainage System: <input type="checkbox"/> New <input type="checkbox"/> Replacement <input type="checkbox"/> Septic System <input type="checkbox"/> Holding Tank <input type="checkbox"/> Storm Sewers <input type="checkbox"/> Municipal (Cost of hook-up line, etc.) <input type="checkbox"/> Mound System <input type="checkbox"/> Drainage Field	
Water System: <input type="checkbox"/> Well           Depth _____ FT. <input type="checkbox"/> Municipal (Cost of hook-up line, etc.)	
Railroad Siding:           _____ Lineal Ft.	
Other - (e.g., fences, lighting, curbs, etc.) DESCRIBE:	
<b>Total Cost</b>	\$
In your opinion, what was the total effective increase in value as a result of these additions? (Enter this amount on Schedule B, Line 4) If the Total Cost is different than the amount on this line, please attach an explanation.	\$
<b>For Department Use Only</b>	\$

**SCHEDULE R-5 – REAL ESTATE LEASE**

Name	
State Identification Number	
	R
<b>AND/OR</b>	Local Parcel Number

**WHAT TO REPORT:**

Identify market rentals. Real estate leases between related parties are usually not market rentals.

**EXAMPLES:**

Examples of related rentals would be: intrafamily leases; corporate or business leases between corporate officers, stockholders or owners of the enterprise.

*Note: Make additional copies of this page if more than 2 tenants.*

<b>Tenant #1</b>	<b>CURRENT LEASE INFORMATION</b>
Name: _____	Sq. Ft. Leased: _____
_____	Length of lease: _____
Address: _____	Inception date: _____
_____	Annual rent: _____
	<input type="checkbox"/> Gross <input type="checkbox"/> Net
1. Are there leasehold improvements (building components or land improvements) on this parcel NOT owned by you? <input type="checkbox"/> Yes <input type="checkbox"/> No	
2. Is the owner related to the tenant? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3. Nature of the relationship: _____	

<b>Tenant #2</b>	<b>CURRENT LEASE INFORMATION</b>
Name: _____	Sq. Ft. Leased: _____
_____	Length of lease: _____
Address: _____	Inception date: _____
_____	Annual rent: _____
	<input type="checkbox"/> Gross <input type="checkbox"/> Net
1. Are there leasehold improvements (building components or land improvements) on this parcel NOT owned by you? <input type="checkbox"/> Yes <input type="checkbox"/> No	
2. Is the owner related to the tenant? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3. Nature of the relationship: _____	

**SCHEDULE R-6 – WASTE TREATMENT**

1. Has there been a change in the status of waste treatment on this piece of Real Estate during 2010? (Examples: New additional buildings or structures, areas of land used for waste treatment changed; no longer being used for Waste Treatment; crops on vacant land being sold; etc.)	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. If Yes, explain change that occurred in 2010.	
_____	
_____	
_____	