

From: [Wisconsin Department of Revenue](#)
To: [Evan Miller](#)
Subject: 2026 Tower Assessment and Exemption Reminder
Date: Thursday, January 15, 2026 10:14:41 AM
Attachments: [image009.png](#)
[image010.png](#)
[image011.png](#)
[image014.png](#)

January 15, 2026

To: Assessors

The Wisconsin Department of Revenue (DOR), State and Local Finance Division is providing a reminder of the new exemption for Radio, Cellular, and Telecommunication Towers under state law (sec. [70.11 \(48\)](#), Wis. Stats.). The exemption is effective as of January 1, 2026. Assessors should complete the following steps to determine taxability of towers.

1. Determine Assessment Jurisdiction – State or Local

- Review DOR's:
 - [State assessed telco list](#) – *it is updated in March after 2026 classification review. If a tower is owned by a state assessed telco, it will be assessed by DOR.*
 - [State assessed tower roll](#) – *it is updated in February each year and is not yet all-inclusive*
- If a telco company or tower is not listed, contact DOR's Manufacturing & Utility Bureau district office at mfgtelco@wisconsin.gov
- DOR assesses the tower – no action required by local assessors
- DOR does not assess the tower – local assessors continue to step 2

2. Determine – Real or Personal Property

- Apply state law and case law to determine whether a tower is real property or exempt personal property
 - See the [Personal Property Exemption Common Questions](#)
 - Chapter 18 of the [Wisconsin Property Assessment Manual](#) (WPAM) provides additional details
- If the tower is:
 - Personal property – tower is exempt, no action required by the tower owner
 - Real property – continue to step 3

3. Tower is Real Property – State Law Requires the Property Tax Exemption Request (PR-230)

- Contact the property owners in advance of March 1, offer resources:
 - [Property Tax Exemption Request Form \(PR-230\)](#) – Work with requestors to complete

the form

Note: The PR-230 may be used for multiple parcels within the same municipality.

- List of documents and information necessary to determine qualification for exemption
- PR-230 received by March 1
 - Review the request and any attachments to determine if the property qualifies for exemption under sec. [70.11 \(48\)](#), Wis. Stats.
 - The law provides an exemption under two scenarios, the property is used:
 - 1) Exclusively to support equipment that provides telecommunications services as defined in sec. [76.80 \(3\)](#), Wis. Stats.
 - 2) As digital broadcasting equipment for radio, television, or video service as defined in sec. [66.0420 \(2\) \(y\)](#), Wis. Stats.
- PR-230 not received by March 1
 - List and value – see Chapter 18 of the [WPAM](#)

Resources

- [Personal Property Exemption common questions](#)
- [Wisconsin Property Assessment Manual](#)
- [Guide for Property Owners](#)
- [2023 WI Act 12 Information](#)

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Questions?

- State assessment – contact mfgtelco@wisconsin.gov
- Exemption information – contact bapdor@wisconsin.gov

Thank you,

Wisconsin Department of Revenue

State and Local Finance Division

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