

Revenue Records

Wisconsin Municipal Records Schedule

This section covers record series that are generally grouped under Revenue Records. The schedule identifies records created by most municipalities and is applicable to all records regardless of format or media.

Municipalities must adopt this schedule or have an ordinance in place before it can be used to manage their records. Please read the Introduction section of the WMRS before applying ANY section of the schedule to your records.

To simplify the recordkeeping process for municipalities, the Wisconsin Historical Society has included a field identifying if notification is required before record series may be destroyed.

- Records identified as Waived means that the Wisconsin Historical Society has determined the record series to have low historical value and waived the notification period as indicated Wis. Stat. § 19.21(4)(a). Municipalities are free to destroy any waived records once they reach their required retention period.

Records designated Notify require you send written notification to the WHS before destruction. Details about the notification process are available on the [Wisconsin Historical Society website](#).

Note: Notification should be given on any records 75 years or older regardless if they are marked waived.

Requirements Specific to Revenue Records

Records in the Revenue section are arranged under the following subsections:

- Assessment
- Board of Review
- Special Assessment
- Tax Calculation and Collection

The Revenue section is intended to provide municipalities with schedules for the most common record series generally grouped under this topic. Municipalities that are in need of schedules for records not covered in this section are encouraged to review the [County General Schedule](#) for reference on scheduling similar records. The County General Schedule cannot be adopted by municipalities for use, but the schedules can be used for creating record schedules through municipal ordinances.

Final real property assessment rolls have a retention period of 15 years and may be destroyed after that time has lapsed. However, Wis. Stat. § 59.52(4)(c)3 states that no assessment roll containing forest crop acreage may be destroyed without the

prior approval of the secretary of the Department of Revenue. Municipalities should assume that assessment rolls from rural areas include forest crop acreage and that this provision applies to their assessment rolls. Municipalities should contact the Wisconsin Department of Revenue, Local Government Services Bureau for more information. This step is in ADDITION TO notifying the Wisconsin Historical Society of the upcoming record destruction.

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Assessment				
Assessor' Final Reports	Documents yearly changes to master property record and personal property returns. Final report is filed with DOR.	Event+5 years; Event=Final report filed with DOR	No	Waive
Cadastral Maps	Includes any plats, assessor's plats, certified surveys, or aerial photographs used in determining taxable boundaries.	Permanent	No	N/A
Final Assessment Rolls	Both real and personal property rolls.	Creation+15 years (Provided no Forest Crop Acreage is recorded) ¹	No	Notify

¹ Wis. Stat. § 59.52(4)(c)3 states that no assessment roll that contains forest crop acreage may be destroyed without the prior approval of the secretary of revenue. Notification to the Wisconsin Historical Society is still required before approved assessment rolls can be destroyed.

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Master Property Records	Details the appraisal of real property, based on the field inspections of the assessor.	Event+5 years; Event=Life of structure	No	Notify
Notice of Increased Assessment	Notices sent to property owners informing them of increases on assessment.	Creation+7 years	No	Waive
Taxation Exemption Reports	Reports filed by individuals who own property exempt from personal property tax under Wis. Stat. § 70.11. The reports are submitted to the clerk of the taxation district. Authority provided by Wis. Stat. § 70.339.	Creation+10 years	No	Waive
Personal Property Statements	Statements filed with local assessor declaring taxable personal property.	Creation+5 years	Yes Confidential per Wis. Stat. § 70.35(3)	Waive
Board of Review				
Form of Objection	Objections submitted by taxpayers. Includes written objections and all other material submitted to the board of review.	Event+7 years; Event=Final action of Board of Review or completion of appeal	No	Waive

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Minutes	Record of all proceedings of the board of review. Authority provided by Wis. Stat. § 70.47(5).	Creation+7 years	No	Notify
Notice of Determination	Final decisions sent to property owners. Authority provided by Wis. Stat. § 70.47(12).	Event+7 years; Event=Final action of Board of Review or completion of appeal	No	Waive
Proceedings	Includes audio recordings and any transcripts of board of review proceedings, along with any notes taken by clerk. Authority provided by Wis. Stat. § 70.47(8)(f).	Event+7 years; Event=Final action of Board of Review or completion of appeal	No	Waive
Special Assessments				
Final Resolution	Final authorization of special assessments. Authority provided by Wis. Stat. § 66.0703(8)(d).	Permanent	No	N/A
Payment Register	Record of the receipt of scheduled payments.	Event+7 years; Event=Final collection of payments	No	Waive

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Preliminary Resolutions	Issued by municipal district describing the purpose of the project, calculations, limits of assessment district, and number of installments to be paid. Authority provided by Wis. Stat. § 66.0703(4).	Creation+2 years (provided report is on file with public works project record)	No	Waive
Report of Special Assessment	Report of project that includes plans, specifications, cost estimates, and property affected. See Wis. Stat. § 66.0703(5) for more information. Authority provided by Wis. Stat. § 66.0703(5).	Creation+2 years (provided report is on file with public works project record)	No	Waive
Tax Calculation and Collection				
Escrow Account List	List of real estate taxes paid directly from an escrow account.	Event; Event=Superseded	No	Waive
Final Tax Roll	Real and personal property rolls. Calculated from assessment rolls to include total taxes and charges to be collected.	Creation+15 years	No	Notify
Statement of Taxes	Combined record of calculations used to set final taxes.	Permanent	No	N/A

Record Series Title	Series Description	Retention and Disposition	Confidential	WHS Notification
Tax Calculation Support Records	Any record used to calculate municipal taxes. These include any certificates, evaluations, levies, estimates, payments, and credits used to determine real and personal property tax rolls.	Event+7 years; Event=Audit	No	Waive
Tax Receipts	Receipts issued by treasurer upon payment of taxes. Includes any supporting documents associated with issuing and recording receipts of payments.	Event+7 years; Event=Audit of records by outside accounting firm	No	Waive
Tax Settlements	Used to verify tax collections compared to the taxes levied in the municipal records.	Event+7 years; Event=Audit	No	Waive
Unpaid Tax Statements	List of postponed real property, delinquent real property, and delinquent personal property taxes.	Creation+15 years (Retain with tax roll)	No	Waive