



## Machinery, Tools & Patterns, Oh My!

<https://www.youtube.com/watch?v=kD-xfEX4LR4>

At the end of 2017, the Wisconsin legislature enacted a personal property tax exemption for machinery, tools and patterns, effective with the January 1, 2018, assessment. By its own terms, it does not apply to machinery, tools and patterns "used in manufacturing." As soon as this was enacted, debates between the Wisconsin Department of Revenue and taxpayers arose regarding this limitation. After a long struggle, in a case argued by Reinhart attorneys, the Wisconsin Tax Appeals Commission came down somewhere in the middle on the issue at hand.

Reinhart Shareholder [Don Millis](#) reviews the Commission's decision and provides real world examples based on this decision.

Reinhart's [State and Local Tax](#) Team has extensive experience regarding the machinery, tools and patterns exemption. If you have any questions on this matter or another property tax issue, feel free to contact Don Millis, [Kristina Somers](#), [Sara Rapkin](#), [Shawn Lovell](#), or another member of Reinhart's State and Local Tax Team.

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