



Intercounty Coordinating Committee

Adams, Columbia, Dodge, Green Lake, Jefferson, Juneau,
Marquette, Sauk & Waushara Counties

MEETING AGENDA & PROGRAM

Officers:

Chairman

Sauk County

Tim McCumber

timothy.mccumber@saukcountywi.gov

Vice Chairman

David Frohling

district23@co.dodge.wi.us

Secretary

Jefferson County

Steve Nass

steven@jeffersoncountywi.gov

Treasurer

Dodge County Extension

127 E Oak Street

Juneau, WI 53039

Extension Coordinator

Morgan McArthur

Morgan.mcarthur@wisc.edu

Member Contacts:

Adams County

John West

district14@co.adams.wi.us

Columbia County

Darren Schroeder

Darren.Schroeder@columbiacountywi.gov

Green Lake County

David Abendroth

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Juneau County

Timothy Cottingham

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Marquette County

Ken Borzick

kborzick@co.marquette.wi.us

Waushara County

John Jarvis

wcb3@co.waushara.wi.us

DATE:

Monday, December 15, 2025

TIME:

9:30 AM

PLACE:

Jefferson County

864 Collins Rd, Rm 8 & 9 (downstairs)

Jefferson, WI 53549

9:00 AM

Gathering

9:30 AM

1. Call to Order
2. Pledge of Allegiance
3. Certification of Open Meeting Notice
4. Adoption of Agenda
5. Approval of Previous Meeting Minutes
6. Reports from Visiting Legislative Officials
7. Update of County Issues – WCA
8. **Program:** Karl Green; UW-Extension.
9. Open Discussion of County Issues
10. Meeting Schedule
11. Next Meeting – February 16, 2025; Juneau County
12. Adjourn

Mailing Address

UW-Extension, 127 E Oak Street, Juneau, WI 53039

Intercounty Coordinating Committee
Adams, Columbia, Dodge, Green Lake, Jefferson, Juneau, Marquette, Sauk, Waushara
October 20, 2025 Minutes
Green Lake County Government Center

Call to Order by Chair McCumber at 9:30 a.m. Sign in sheet was shared. Those in attendance were: David Abendroth, Harley Reabe and Jason Jerome (Green Lake); Tim McCumber and Bryant Hazard (Sauk); John Jarvis (Waushara); Cynthia Haggard (Adams); Tess Carr, Darren Schroeder, and Doug Richmond (Columbia); Steve Nass (Jefferson); Dave Frohling (Dodge); Chelsea Shanks (WCA); Pat Wagner and Karl Green (Extension UW-Madison)

Pledge of Allegiance led by David Abendroth, Green Lake Co. host.

Certification of Open Meeting Notice was acknowledged by Chair McCumber. Announcement that Tammie Jaeger will be retiring in November, 2025.

Adoption of Agenda – Motion by D. Abendroth (Green Lake) and second by H. Reabe (Green Lake) to adopt the agenda to include ICC planning for the end of 2025 through 2026 by Karl Green. Motion carried and adopted agenda was approved.

Approval of Previous Meeting Minutes – Motion by H.Reabe to approve minutes with correction to Dave Abendroth name spelling. Second by D. Abendroth. Motion carried.

Reports from Visiting Legislative Officials – None.

Update of County Issues – WCA – Chelsea Shanks, Wisconsin Counties Association, presented recent work being completed by members of the WCA team. Shanks discussed work being done on termination of parental rights; video recording in residential facilities; juvenile residential rates; SNAP funding (puts SNAP or FoodShare at risk–there may be ISF situation–Chelsea will send numbers to counties with impact that may happen); circuit courts funding (Marcie from WCA); land use/Ag/transportation/housing (Collin from WCA); AB559 - alternate energy. Lots of discussion.

Program: Karl Green, Local Government Education Program Area in UW Madison Division of Education, facilitated discussion of topics for future ICC programs. Each person attending shared top 3 issues they would like to see discussed in the coming year. Issues identified included affordable housing/ low income housing; mitigation of solar, wind, data centers, via JDAs; avian flu mitigation; economic development/ renewable development; highway funding/transportation funding; renewable development; population growth; and more. See Karl Green's notes attached.

Open Discussion of County Issues – county issues were discussed during ideas generation with Karl Green.

Next Meeting – December 15, 2025; Jefferson County, Topic Schedule through 2026.

Motion to adjourn was made by D. Frohling and second by David Abendroth. Meeting Adjourned.

ICC County Issues 2025

County Development Incentives (5)

Mitigation of impacts of Data Centers, Solar and Wind through Joint Development Agreements (3)

Highway Funding/Transportation funding (3)

Constitutional Officers – relation with County Board (3)

Affordable Housing/Low Income Housing (2)

Agricultural Land Use, maintaining Agricultural Space (2)

Use of Opioid Funds (2)

Economic Development (1)

Levy Limits & Budgeting within Levy Limits (1)

Other submissions: Transportation funding, County committee interaction, Wind regulations, Economic development (job opportunities), Affordable Family Housing, Transportation-access, economic development, affordable housing, highway funding, solar regulations, Avian flu mitigation, Childcare, housing, Educate public & local leaders about the impact of amenities (quality of life), Levy Limits, Land Use (balancing protecting farmland/growth), Use of Opioid funds, low income housing shortage, childcare shortage, economic development, Economic Development models/practices Capital Planning Models, County Development Incentives (best practices), population growth, energy growth taking farm land, EDC, Renewable development (and/or data storage facility) joint development agreements, constitutional officer/county board relationship, highway funding.

Understanding The County Property Tax System

ICC

December 2025

Karl Green
Local Government Education Program - UW Madison Division of Extension
608-785-9763 - Email: karl.green@wisc.edu

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Overview of Topics

1. Budget, Tax Levy, Mill Rate and Total Equalized Value – the big picture
2. Who else contributes to your tax bill?
3. What is Apportionment, Equalized Value
4. How is a mill rate calculated?

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2025 JUNEAU COUNTY BUDGET SUMMARY OF REVENUES BY DEPARTMENT EXCLUDING PROPERTY TAX LEVY						
	2022 Budget As Amended	2022 Actual	2023 Budget As Amended	2023 Actual	2024 Budget As Amended	2025 Budget Proposed
General Fund						
General Government	\$ 5,928,055	\$ 6,525,817	\$ 6,045,819	\$ 10,910,038	\$ 6,380,941	\$ 5,693,499
County Board	17,325	17,325	-	-	-	-
Finance	33,400	25,720	33,400	43,865	29,500	35,500
Clerk of Courts	479,300	555,417	497,710	520,725	504,430	506,400
Judge/Probate	149,325	162,158	150,500	146,403	143,850	119,650
Medical Examiner	29,000	39,120	122,000	38,567	46,000	43,000
County Clerk	417,605	445,845	426,267	456,886	509,624	528,089
Human Resources	4,000	4,525	4,200	4,658	4,200	4,200
IT	-	3,399	-	225,625	25,000	-
Treasurer	333,585	264,363	297,570	335,342	279,760	280,988
District Attorney	37,400	42,358	39,000	40,995	40,000	40,000
Corporation Counsel	70,000	82,240	70,000	89,178	70,000	142,000
Register of Deeds	260,200	306,277	260,200	284,421	256,400	271,340
Surveyor	1,850	1,689	1,275	1,779	1,250	1,700
Zoning & Sanitation	73,250	118,966	73,935	84,743	99,235	106,035
Maintenance	133,000	93,194	43,000	15,794	98,310	250,528
Sheriff's Department	416,902	455,530	616,770	797,527	1,715,353	1,753,033
Emergency Management	78,900	83,656	122,344	72,364	81,150	273,427
Jail	282,600	303,359	244,900	295,383	186,100	233,750
Health Department	2,208,852	1,553,936	1,338,708	1,418,072	1,701,299	1,530,000
Veterans Service	10,250	11,000	11,000	17,167	11,700	14,450
Parks & Trails	680,979	741,783	765,428	1,428,249	1,385,042	747,742
UW-Extension	-	-	-	8,800	-	1,991
Land & Water Resources	391,916	311,270	475,043	350,571	687,973	407,087
Industrial Recreation Committee	16,500	16,500	21,500	21,500	31,000	14,000
Land Information Office	156,200	147,919	164,164	156,338	114,448	254,928
Special Revenue Funds						
Human Services	5,424,213	6,351,529	5,918,887	6,058,351	5,979,033	6,202,665
Child Support	444,737	440,024	460,108	438,686	496,635	524,777
Federal Grants	246,699	271,729	1,042,816	249,153	710,055	638,039
Aging & Nutrition	596,810	680,598	688,104	832,772	723,761	862,711
ADRC	444,819	447,180	441,967	444,760	520,742	540,059
Regional ADRC	2,735,711	2,783,672	1,713,874	1,745,691	1,600,243	1,644,379
Forestry Fund	407,976	770,965	652,881	470,783	488,191	607,705
ARPA Fund	3,058,908	688,827	3,569,017	1,999,488	531,500	-
Opioid Settlement Fund	-	553	-	-	200,000	158,000
Local & Tribal Consistency Fund	-	3	55,156	58,524	47,000	-
Capital Projects Funds						
Computer Capital Projects	64,676	416	74,870	48,100	94,829	279,488
Land Sales Capital Projects	383,000	249,825	300,000	290,780	283,000	-
Capital Improvement Fund	336,000	336,000	95,000	-	472,369	-
Proprietary Funds						
Landfill	263,045	270,627	323,995	391,841	323,700	370,046
Highway	5,838,105	8,373,313	7,780,647	7,985,048	20,819,550	25,781,140
Self-funded Workers Comp Ins	235,139	192,919	268,051	348,371	266,051	225,000
Debt Service						
General	303,100	510,479	302,981	337,770	302,700	-
Landfill	-	-	-	-	-	-
Highway	-	-	-	-	-	-
Totals	\$ 32,993,302	\$ 34,692,324	\$ 35,509,777	\$ 39,455,496	\$ 48,330,934	\$ 52,087,326

Total proposed 2025 revenues:
\$52,087,326

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2025 JUNEAU COUNTY BUDGET SUMMARY OF EXPENDITURES BY DEPARTMENT						
	2022 Budget As Amended	2022 Actual	2023 Budget As Amended	2023 Actual	2024 Budget As Amended	2025 Budget Proposed
General Fund						
General Government	\$ 200,000	\$ (4,744)	\$ 193,158	\$ 3,013,819	\$ 509,164	\$ 511,227
County Board	142,408	132,083	133,568	139,628	146,382	151,254
Finance	581,752	619,349	593,056	728,785	665,706	727,749
Clerk of Courts	810,834	783,732	817,554	734,264	760,647	788,548
Judge/Probate	348,311	340,994	361,289	353,846	388,679	413,004
Medical Examiner	330,316	151,694	232,644	146,568	200,465	248,639
County Clerk	729,418	714,708	710,514	693,844	821,997	780,577
Human Resources	381,047	375,787	392,688	451,225	508,159	567,620
IT	353,596	327,007	352,602	338,793	434,684	457,642
Treasurer	255,077	242,060	221,137	223,369	236,204	276,248
District Attorney	325,822	307,533	327,176	309,116	329,899	359,770
Corporation Counsel	281,912	278,246	293,050	297,366	329,716	357,136
Register of Deeds	235,599	239,078	244,287	245,009	253,149	260,750
Surveyor	9,425	9,157	10,325	10,159	10,235	10,225
Zoning & Sanitation	178,992	210,917	185,991	192,267	202,570	207,560
Maintenance	859,423	774,669	769,496	796,626	861,755	1,115,463
Sheriff's Department	4,979,572	5,063,959	5,271,987	5,328,217	6,016,522	5,750,878
Emergency Management	114,730	111,098	209,394	188,555	218,091	396,689
Jail	2,425,702	2,492,889	2,572,752	2,789,566	2,762,939	2,691,542
Health Department	3,118,649	2,420,197	2,203,603	2,226,574	2,558,275	2,272,614
Veterans Service	167,716	153,181	166,962	184,775	174,025	257,691
Parks & Trails	589,005	694,924	758,225	1,354,810	1,329,896	786,159
UW-Extension	116,345	92,788	118,674	112,621	112,589	115,390
Land & Water Resources	515,595	415,098	591,051	601,784	609,580	482,825
Industrial Recreation Committee	150,125	150,110	202,497	200,847	205,044	196,344
Land Information Office	245,949	265,537	281,698	247,840	213,919	368,232
Special Revenue Funds						
Human Services	8,789,610	8,837,233	9,031,493	8,750,851	9,334,556	9,133,324
Child Support	570,382	520,434	567,774	548,149	554,529	629,126
Federal Grants	246,699	270,567	1,042,816	244,673	710,055	638,039
Aging & Nutrition	862,456	631,950	967,889	1,008,039	1,024,459	1,066,929
ADRC	472,876	478,575	457,288	464,810	551,593	572,183
Regional ADRC	2,735,711	2,779,764	1,713,874	1,768,418	1,600,243	1,644,379
Forestry Fund	407,976	612,106	652,881	472,280	488,191	607,705
ARPA Fund	3,058,908	690,132	3,569,017	1,999,488	531,500	-
Opioid Settlement Fund	-	-	-	-	200,000	158,000
Local & Tribal Consistency Fund	-	-	55,156	58,527	47,000	-
Capital Projects Funds						
Computer Capital Projects	75,176	63,544	106,370	164,650	125,329	439,998
Land Sales Capital Projects	383,000	480,500	300,000	433,841	283,000	-
Capital Improvement Fund	336,000	336,000	95,000	95,000	472,369	-
Proprietary Funds						
Landfill	263,045	336,234	323,995	479,720	323,700	393,622
Highway	7,487,246	9,287,186	9,640,317	8,716,566	23,125,975	28,323,681
Self-funded Workers Comp Ins	235,139	124,622	268,051	145,545	266,051	225,000
Debt Service						
General	4,397,392	4,233,315	5,811,558	5,878,005	1,703,531	2,725,825
Landfill	-	-	-	-	-	80,613
Highway	505,481	55,348	504,294	41,087	5,042,826	7,402,710
Totals	\$ 49,090,957	\$ 47,515,577	\$ 53,298,141	\$ 53,256,232	\$ 67,334,868	\$ 74,552,910

Total proposed 2025 expenses:
\$74,552,910

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Expenses – Revenues = Levy

- 2025 Total proposed Budget expenses
- **\$74,552,910**

- Total proposed 2025 revenues:
- **\$52,087,326**

Total Levy: \$22,465,584

Total Operating Levy: \$12,256,436

Total Debt Levy: \$10,209,148

2025 NNC: 2.241% (\$158,159)

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Tax Rate

Tax Rate = the rate necessary to raise sufficient money from the property tax to meet the levy

(Total Levy ÷ Total Assessed Value of the Municipality)

Mill Rate = tax rate expressed in terms of dollars per thousand

Assessed Value = the value the local assessor places on each real property parcel and on each individual's taxable personal property - this value determines what portion of the local property tax levy is covered by each property owner

See Wisconsin DOR: Guide for Property Owners -
<https://www.revenue.wi.gov/DOR%20Publications/pb060.pdf>

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What are Levy Limits?

Under current law, no political subdivision may increase its tax levy by a percentage that exceeds the unit's "valuation factor."
(Net New Construction)

- **Valuation Factor** = the greater of...
 - The percentage change in equalized value due to net new construction, OR
 - Zero %
- Potential valuation factor changes:
 - Transferring responsibility for providing a service
 - Annexations
 - Debt Service

See Wis. Stats. 66.0602(2),

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How do Levy Limits relate to Net New Construction?

- Levy limits are the maximum amount a town, village, city and **county** may implement as a property tax levy on parcels within their boundaries. A levy may only be increased by the amount of Net New Construction experienced, unless authorized through referendum*
- Net New Construction is an annualized number representing all new construct, less any valuation that existed prior to new construction (ex. \$200,000 House torn down, \$2,000,000 Kwik trip developed, NNC = \$1,800,000), compared to taxing jurisdiction's equalized valuation
- Net new construction isn't impacted by appreciation in the tax base

$$\text{Levy} = \text{Expenses} - \text{Revenues}$$

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Levy Limit Exceptions

1. The amount that a county levies in that year for a county children with disabilities education board.
2. The amount that a 1st class city levies in that year for school purposes.
3. The amount that a county levies in that year under s. [82.08 \(2\)](#) for bridge and culvert construction and repair.
4. The amount that a county levies in that year to make payments to public libraries under s. [43.12](#).
5. The amount that a political subdivision levies in that year to make up any revenue shortfall for the debt service on a revenue bond issued under s. [66.0621](#) by the political subdivision or by a joint fire department if the joint fire department uses the proceeds of the bond to pay for a fire station and assesses the political subdivision for its share of that debt, under an agreement entered into under s. [66.0301](#), which is incurred by the joint fire department but is the responsibility of the political subdivision.
6. The amount that a county levies in that year for a countywide emergency medical system.
7. The amount that a village levies in that year for police protection services, but this subdivision applies only to a village's levy for the year immediately after the year in which the village changes from town status and incorporates as a village, and only if the town did not have a police force.
8. The amount that a political subdivision levies in that year to pay the unreimbursed expenses related to an emergency declared under s. [323.10](#), including any amounts levied in that year to replenish cash reserves that were used to pay any unreimbursed expenses related to that emergency. A levy under this subdivision that relates to a particular emergency initially shall be imposed in the year in which the emergency is declared or in the following year.
9. The political subdivision's share of any refund or rescission determined by the department of revenue and certified under s. [74.41 \(5\)](#).

<https://docs.legis.wisconsin.gov/statutes/statutes/66/vi/0602>

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Who else contributes to your tax bill?

- ~~State~~
- County
- Technical College District
- School Districts
- Lake Districts
- Sanitary or Sewer Districts
- Storm Water Districts
- School Levy Tax Credit
- Referendum Data

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Property Address

STATE OF WISCONSIN
REAL ESTATE PROPERTY TAX BILL FOR 2024

BILL NO. 39986

parcel number

TOWN OF SHELBY
LA CROSSE COUNTY

Assessed Value Land 31,000	Ass'd Value Improvements 163,300	Total Assessed Value 214,300	Ave. Assmt. Ratio 0.9902	Est. Fair Mkt. Land 31,300	Est. Fair Mkt. Improvements 165,100	Total Est. Fair Mkt. 216,400	A star in this box means unpaid prior year taxes
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Taxing Jurisdiction	2023 Est. State Aids Allocated Tax Dist.	2024 Est. State Aids Allocated Tax Dist.	2023 Net Tax	2024 Net Tax	% Tax Change	Gross Property Tax
LA CROSSE COUNTY	357,910	358,508	578.88	570.20	-1.5%	2,542.73
TOWN OF SHELBY	436,279	456,669	482.44	514.44	6.6%	First Dollar Credit -65.96
WTC	615,944	599,328	212.38	208.40	-1.9%	Lottery Credit -212.39
LA CROSSE SCHOOL	5,089,871	5,529,407	1,318.76	1,213.37	-8.0%	Net Property Tax 2,264.38
SHELBY SAN DIST 2			36.60	36.32	-0.8%	REFUSE/GARBAGE 179.00
STATE OF WISCONSIN				0.00		
Total	6,500,004	6,943,912	2,629.06	2,542.73	-3.3%	
	First Dollar Credit		71.48	65.96	-7.7%	
	Lottery & Gaming Credit		266.06	212.39	-20.2%	
	Net Property Tax		2,291.52	2,264.38	-1.2%	

School taxes reduced by school levy tax credit

\$ 356.56

IMPORTANT: Be sure this description covers your property. This description is for property tax bill only and may not be a full legal description.

1711239 1554809 ACRES: 0.180

SEC 10, T 15 N, R 07 W, NW¼ of SW¼

FIRST ADDITION TO WEDGEWOOD TERRACE

ADDITION LOT 3 BLOCK 7

Net Assessed Value Rate (Does NOT reflect credits)

0.011865327

FOR INFORMATIONAL PURPOSES ONLY

- Voter Approved Temporary Tax Increases

Taxing Jurisdiction

LA CROSSE SCHOOL

Total Additional Taxes

1,171,853.38

Total Additional Taxes Applied to Property

354.29

Year Increase Ends

2028

RETAIN THIS PORTION AS YOUR COPY

SEE REVERSE SIDE FOR IMPORTANT INFORMATION

TOTAL DUE FOR FULL PAYMENT

PAY BY January 31, 2025

\$ 2,443.38

Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty.

Failure to pay on time. See reverse.

Installments may be paid as follows:

1205.00 DUE BY 01/31/2025

1238.38 DUE BY 07/31/2025

PAY 1ST INSTALLMENT OF:

\$1,205.00

By January 31, 2025

AND PAY 2ND INSTALLMENT OF:

\$1,238.38

By July 31, 2025

OR PAY FULL AMOUNT OF:

\$2,443.38

By January 31, 2025

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Example County Tax Rate

$$\begin{array}{rcl}
 \$ 695,345 & & \\
 \text{Total Tax Levy} & & \\
 \hline
 & = & \$2.77 \text{ per} \\
 & & \$1,000 \text{ of} \\
 \$250,607,700 & & \text{Equalized} \\
 \text{Equalized Value} & & \text{Value}
 \end{array}$$

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What is the difference between Equalized Value & Assessed Value

- Assessed value is the value determined by your municipal assessor for your property including land and improvements
- Equalized Value is the Full (market) value determined by the WDOR for an entire taxing jurisdiction (based on annual arm's length sales)
- Average Assessment Ratio is the ratio:

$$\frac{\text{Total Assessed Value}}{\text{Total Full Value (Equalized Value)}}$$



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Local Government Services

Summary of 2024 Aggregate Ratios

Date: 12/16/2024
Time: 11:43:06 AM

CoMuni Code	Dist Type	County / Municipal Name	Aggregate Ratio
32		La Crosse County	
32002	T	Bangor	1.002466334
32004	T	Barre	0.859703021
32006	T	Burns	0.673018527
32008	T	Campbell	1.018117280
32010	T	Farmington	0.701246991
32012	T	Greenfield	0.776268026
32014	T	Hamilton	0.732601353
32016	T	Holland	0.757959835
32018	T	Medary	0.796470559
32020	T	Onalaska	0.674811052
32022	T	Shelby	0.990165003
32024	T	Washington	1.055072761
32106	V	Bangor	1.001841657
32136	V	Holmen	1.042173587
32176	V	Rockland	1.010954192
32191	V	West Salem	0.876698285
32246	C	La Crosse	0.832325017
32265	C	Onalaska	0.819540052

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What is Apportionment?

TID303WI

Report Used for Apportionment of County Levy

Date: 07/26/2022

LA CROSSE County

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2022 County Apportionment

The distribution of tax base of a multi-jurisdictional service area (County, Tech College, School District)

- Based on Equalized values
- Once County levy is apportioned, it is spread between taxpayers based on individual property's "Assessed Value"
- If one taxpayers assessment percentage is lower than another, they get a reduction (compared to other local taxpayers)

District	Equalized Value Reduced by TID Value Increment	% to Total
Bangor	82,195,500	.006369201
Barre	163,162,500	.012643208
Burns	128,208,300	.009934661
Campbell	481,173,200	.037285361
Farmington	234,084,500	.018138843
Greenfield	250,954,700	.019446089
Hamilton	340,695,600	.026399971
Holland	573,337,100	.044426998
Medary	232,650,500	.018027725
Onalaska	835,174,800	.064716332
Shelby	632,954,000	.049047239
Washington	62,009,800	.004859292
Town Total	3,017,307,500	.311294921
Bangor	116,996,300	.009019368
Holmen	983,505,500	.074660540
Rockland	48,606,900	.003766473
West Salem	565,106,800	.043789245
Village Total	1,693,615,500	.131235626
La Crosse	4,593,979,200	.355980289
Onalaska	2,600,248,000	.201489165
City Total	7,194,227,200	.557469454
County Total	12,905,150,500	1.000000000



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Apportionment

- Apportioning the amount each municipality pays of a multi-jurisdictional taxing authority (ex. County)
- Equalized Value (not assessed value) used for each municipality
 - Why?
 - What would happen if they used the assessed value?
 - Municipalities with a low assessment ratio would get a break on County taxes, School District taxes, Technical College taxes, WDNR taxes, Etc.
 - Without Equalization, there would exist a moral hazard for municipality to keep the assessment ratio low
- Once your community's apportionment of levy for (County) is determined, the amount of tax your property pays compared to your neighbors is determined by the individual assessed value (not Est. Fair Market)



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Mill Rate Formula

Total taxes collected (Tax Levy) divided by Total Tax Base (Assessed Value) = **Mill Rate** (for a dollar value multiply by 1,000)

Example:

$$\frac{\$1,727,462 \text{ (Tax Levy)}}{\$719,614,100 \text{ (Assessed Value)}} = .0024005394$$

Multiply .0024005394 x 1,000 = \$2.400 (**\$2.40**)

- This process is done for each taxing entity in your municipality
- Each jurisdiction's Mill Rate is added together for the Total Mill Rate to levy for tax collection

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Tax Levy Apportionment

- Think of each taxing jurisdiction as its own municipality. In essence, the apportionment is the proportion of "mill rate" assigned to each municipality in the jurisdiction.
 - **Equalized Value (EV) vs. Assessed Value**
 - Equalized Value (State derived)
 - Assessed Value (locally determined)
- County Levy
 - **Total Levy * Equalized Value of local municipality/the EV of the county's total Equalized Value (apportionment)**
- Technical College District Levy
 - **Total Levy * Equalized Value of local municipality/the EV of the Technical College's jurisdiction's total Equalized Value (apportionment)**
- School District Levy
 - **Total EV divided by the % of the value of the district in the municipality (apportionment)**

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Mill Rate Worksheet			
Taxing Jurisdiction	Tax Base (Statement of Assessment)	Tax Levied	Mill Rate
State of Wisconsin		0	0
La Crosse County	\$ 719,614,100.00	\$ 1,914,721.27	0.002660761
Local Municipality (Town of Shelby)	\$ 719,614,100.00	\$ 1,727,462.00	0.002400539
La Crosse School District	\$ 708,801,500.00	\$ 5,192,681.48	0.007326002
West Salem School District	\$ 10,812,600.00	\$ 90,800.51	0.008397657
Western Technical College	\$ 719,614,100.00	\$ 699,808.71	0.000972478
Special District Appointment (SS1)	\$ 67,469,700.00		
Special District Appointment (SS2)	\$ 442,469,700.00	\$ 75,000.00	0.000169503
State School tax CREDIT		\$ 719,614,100.00 \$ (1,197,405.87)	-0.001663956
Calculate the Mill Rate for a property in the La Crosse School District and Shelby SD #2 (Hint - add together the mill rates for La Crosse Co., Local municipality, WTC, Shelby SD #2 and La Crosse Sch Dst.)			
Net Mill Rate:	0.013529284		
Subtract School Tax Credit:	-0.001663956		
Calculated Mill Rate	0.011865328		
Expressed as a dollar value (x \$1,000)	\$ 11.87		
Calculate the Mill Rate for a property in the West School District and not in Shelby SD #2 or SD#1 (Hint - add together the mill rates for La Crosse Co., Local municipality, WTC, Shelby SD #2 and La Crosse Sch Dst.)			
Net Mill Rate:	0.014431436		
Subtract School Tax Credit:	-0.001663956		
Calculated Mill Rate	0.01276748		
Expressed as a dollar value (x \$1,000)	\$ 12.77		

*Adopted from Tim McCumber, Administrator, Village of Lake Delton

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STATE OF WISCONSIN REAL ESTATE PROPERTY TAX BILL FOR 2024										BILL NO. 39986		parcel number	
TOWN OF SHELBY LA CROSSE COUNTY													
Assessed Value Land	Ass'd Value Improvements	Total Assessed Value	Ave. Assmt. Ratio	Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt.	<input type="checkbox"/> A star in this box means unpaid prior year taxes						
31,000	183,300	214,300	0.9902	31,300	185,100	216,400							
Taxing Jurisdiction		2023 Est. State Aids Allocated Tax Dist.	2024 Est. State Aids Allocated Tax Dist.	2023 Net Tax	2024 Net Tax	% Tax Change	Gross Property Tax			2,542.73			
LA CROSSE COUNTY		357,910	358,508	578.88	570.20	-1.5%	First Dollar Credit			-65.96			
TOWN OF SHELBY		436,279	456,669	482.44	514.44	6.6%	Lottery Credit			-212.39			
WTC		615,944	599,328	212.38	208.40	-1.9%	Net Property Tax			2,264.38			
LA CROSSE SCHOOL		5,089,871	5,529,407	1,318.76	1,213.37	-8.0%	REFUSE/GARBAGE			179.00			
SHELBY SAN DIST 2				36.60	36.32	-0.8%							
STATE OF WISCONSIN					0.00								
Total		6,500,004	6,943,912	2,629.06	2,542.73	-3.3%							
				71.48	65.96	-7.7%							
				266.06	212.39	-20.2%							
				2,291.52	2,264.38	-1.2%							
School taxes reduced by school levy tax credit		\$ 356.50					TOTAL DUE FOR FULL PAYMENT						
								PAY BY January 31, 2025					
								\$ 2,443.38					
								Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty. Failure to pay on time. See reverse.					
								Installments may be paid as follows: 1205.00 DUE BY 01/31/2025 1238.38 DUE BY 07/31/2025					
FOR INFORMATIONAL PURPOSES ONLY - Voter Approved Temporary Tax Increases Taxing Jurisdiction LA CROSSE SCHOOL		Total Additional Taxes Applied to Property 1,171,853.38	Total Additional Taxes Applied to Property 354.29	Year Increase Ends 2028	SEE REVERSE SIDE FOR IMPORTANT INFORMATION								
PAY 1ST INSTALLMENT OF: \$1,205.00 By January 31, 2025		AND PAY 2ND INSTALLMENT OF: \$1,238.38 By July 31, 2025		OR PAY FULL AMOUNT OF: \$2,443.38 By January 31, 2025									

IMPORTANT: Be sure this description covers your property. This description is for property tax bill only and may not be a full legal description.
 1711239 1554809 ACRES: 0.180
 SEC 10, T 15 N, R 07 W, NW4 of SW4
 FIRST ADDITION TO WEDGEWOOD TERRACE
 ADDITION LOT 3 BLOCK 7

RETAIN THIS PORTION AS YOUR COPY
 SEE REVERSE SIDE FOR IMPORTANT INFORMATION

PA-6850 (R-8-15)

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Questions?

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