

# EXAMPLE STATE OF WISCONSIN REAL ESTATE PROPERTY TAX BILL

## CALUMET COUNTY PROPERTY TAX BILL FOR 2018

**Total Assessed Value:** This is the \$ value your municipality's assessor has determined for your property. **This is the value your municipality uses to calculate the total property tax you pay** for municipal services, as well as school district costs, Calumet County services, Technical College, and the State of Wisconsin Conservation Fund (State Forestation Tax). Total is composed of your land and improvements (house, garage, out-buildings, etc.)

**Total Estimated Fair Market:** The estimated value calculated by the Wisconsin Department of Revenue, based on "Arms length sales" (sales between a willing buyer and seller) in your municipality during the past year. As with the assessed value box, this is divided up between land/lot and improvements.

**Average Assessment Ratio:** This number represents the municipal average assessed value of all taxable property when compared to the estimated fair market value of all taxable property (in the municipality your property is located). This value multiplied by Total Est. Fair Market value should equal the total assessed value. [Click here for a list by municipality.](#)

**School Tax Levy Credit:** State of Wisconsin "shared revenue" program, distributed to municipalities based on their share of statewide school levies.

**Assessed Land Value Improvements Value vs.** Your property parcel is divided into your lot/land, and your improvements (house, garages, outbuildings, etc.) are taxed at the same rate, although the values are likely different.

**Estimated Fair Market Land:** The market of most land is based on resale value of the land with the exception of agricultural land which is assessed based on the ability of the land to produce. If you have assessed agricultural land, your bill will show a zero value for market value.

**Taxing Jurisdiction:** There are five (5) main taxing jurisdictions in Calumet County: State of Wisconsin, County, Technical College, the local municipality in which your property is located, and School District. Some properties may lie in "special taxing jurisdiction" such as lake, sanitary or fire districts. If so, a portion of your property tax is also shared by this special district.

**First Dollar Credit:** Given to property with a structure regardless of use or value.

**Lottery/Gaming Credit:** Property used as an owner's primary residence qualifies for this credit, which comes from state lottery revenues, on-track betting and bingo facilities. [Click here for both.](#)

**Taxing Jurisdiction:** any local voter approved temporary tax increases are listed, per 2015 WI Act 55 requirement.

ASSESSED VALUE LAND 19,000	ASSESSED VALUE IMPROVEMENTS 126,200	TOTAL ASSESSED VALUE 145,200	AVERAGE ASSMT. RATIO 0.952756265	NET ASSESSED VALUE RATE 0.02319234 <small>(Does NOT reflect credits)</small>	<b>NET PROPERTY TAX</b> 3153.85
ESTIMATED FAIR MARKET VALUE LAND 19,900	ESTIMATED FAIR MARKET VALUE IMPROVEMENTS 132,500	TOTAL ESTIMATED FAIR MARKET VALUE 152,400	<input type="checkbox"/> A star in this box means unpaid prior year taxes.	School taxes also reduced by school levy tax credit 255.91	REFUSE 136.00

[Click for full list of county tax rates.](#)

TAXING JURISDICTION	2017 EST. STATE AIDS ALLOCATED TAX DIST.	2018 EST. STATE AIDS ALLOCATED TAX DIST.	2017 NET TAX	2018 NET TAX	% TAX CHANGE
STATE OF WISCONSIN	0	0	0.00	0.00	
CALUMET COUNTY	91,982	91,561	829.25	844.50	1.8%
CITY OF BRILLION	812,502	841,735	1,101.80	1,257.35	14.1%
BRILLION SCH DIST	3,316,852	3,530,818	1,141.40	1,104.31	-3.2%
FOX VALLEY TECH	204,757	205,317	157.79	161.37	2.3%
BRILLION FIRE DIST	0	0	0.00	0.00	
BRIL SCHL/H	0	0	0.00	0.00	
<b>TOTAL</b>	<b>4,426,093</b>	<b>4,669,431</b>	<b>3,230.24</b>	<b>3,367.53</b>	<b>4.3%</b>
<b>FIRST DOLLAR CREDIT</b>			<b>-65.38</b>	<b>-62.32</b>	<b>-4.7%</b>
<b>LOTTERY AND GAMING CREDIT</b>			<b>-114.41</b>	<b>-151.36</b>	<b>32.3%</b>
<b>NET PROPERTY TAX</b>			<b>3,050.45</b>	<b>3,153.85</b>	<b>3.4%</b>

Any special charges such as "garbage" will be listed here and included with tax bill.

Illustrates percentage change between current and previous year tax rolls for each taxing jurisdiction on your bill.

**TOTAL DUE: \$3,289.85**

FOR FULL PAYMENT, PAY TO LOCAL TREASURER BY:  
**JANUARY 31, 2019**

**Warning:** If not paid by due date, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty.  
**Failure to pay on time. See reverse.**

**\*\*There is a 5 day grace period. Payment must be received by municipality or county within 5 business days after due date.**

FOR INFORMATION PURPOSES ONLY • Voter Approved Temporary Tax Increases			
Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends
BRILLION SCH DIST	69,252	49.16	2028

Percent change of total tax bill before and after lottery credit.

PAY 1ST INSTALLMENT OF:	\$1,637.25	PAY 2ND INSTALLMENT OF:	\$1,652.60	PAY FULL AMOUNT OF:	\$3,289.85
BY JANUARY 31, 2019		BY JULY 31, 2019		BY JANUARY 31, 2019	

For more information, contact:  
Mike Schlaak, Calumet County Treasurer  
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**Please note !!! 1st Installment must be paid in full and on time to have installment option.**

**Installment payments made after January 31 go to County Treasurer, not local municipality!**