

SAMPLE

This sheet explains the terms on your tax bill, this is NOT your tax bill.

CITY OF ONALASKA

SAMPLE REAL ESTATE PROPERTY TAX BILL FOR 2012 Payable in 2013

**Land Value vs. Improvements Value:**

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

**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, La Crosse County services, Western Technical College, and the State Forestation Tax. As you can see, it is the sum of your land value, and improvements (house, garage, out-buildings, etc.)

**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 Estimated Fair Market Value should be comparable to the Total Assessed Value (since this is your municipality average it may not be exact.)

**Net Assessed Value Rate:** This is the combined mill rate off all the taxing jurisdictions listed above applied to your Total Assessed Value. The product of these two values equals your Total Tax before the lottery credit is applied. (Ex. \$165,700 x 0.020317006= \$3,366.53)

**School Tax Levy Credit:** A State of Wisconsin "property tax relief" program, distributed to municipalities based on their share of statewide school levies.

**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) during the past year. As with the assessed value box, this is divided up between land/lot & improvements.

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

**First Dollar Credit:** A new tax credit program applied to each taxable property with improvements. First dollar credit is applied equally across all installments. Ex.: \$63.31/ 4 installments= \$15.83

**Lottery/Gaming Credit:** Property that is used as an owners primary residence qualifies for this credit, which comes from state lottery revenues, on-track betting & bingo facilities.

Assessed value Land 21,100	Ass'd Value Improvements 144,600	Total Assessed Value 165,700	Ave. Assmt. Ratio 1.0042	Net Assessed Value Rate (Does NOT reflect First Dollar or Lottery Credit) .020317006
Est. Fair Mkt. Land 21,000	Est. Fair Mkt. Improvements 144,000	Total Est. Fair Mkt. 165,000	<input type="checkbox"/> A STAR IN THIS BOX MEANS PRIOR YEAR TAXES CONTACT COUNTY TREASURER	School taxes reduced by school levy tax credit 231.64
<b>Taxing Jurisdiction</b>	<b>2011 Est. State Aids Allocated Tax Dist.</b>	<b>2012 Est. State Aids Allocated Tax Dist.</b>	<b>2011 Net Tax</b>	<b>11 vs. 12 % Tax Change</b>
State of Wisconsin			28.72	-2.50
La Crosse County	1,387,249.00	1,137,573.00	671.56	-1.90
Local Municipality	1,455,034.00	1,309,513.00	1,018.12	1.10
Onalaska School	14,944,115.00	13,502,562.00	1,269.70	2.70
WTC	835,980.00	596,717.00	346.21	-0.10
<b>Total</b>			<b>3,334.31</b>	<b>1.00</b>
			<b>First Dollar Credit</b>	<b>3.50</b>
			<b>Lottery &amp; Gaming Credit</b>	<b>8.7</b>
			<b>Net Property Tax</b>	<b>0.70</b>
				<b>3,219.43</b>
			<b>Other:</b>	
			Delinquent utilities (i.e. water bill), special charges (i.e. snow removal, weed control) or special assessments (i.e. new water service) would be listed here, <u>if any apply.</u>	
			<b>Total of Net Tax and Other</b>	<b>3,219.43</b>

Make Check Payable to:  
**ONALASKA CITY TREASURER**  
CITY HALL  
415 MAIN STREET  
ONALASKA WI 54650



For more information, contact:  
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(608) 785-9593 <http://lacrosse.uwex.edu>