

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.)

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.

Assessed:	Land Value	Improvement	Total Assessed	Woodland	Ave. Assmt. Ratio		
	36900	133300	170200	0	0.9791		
Est Fair Mkt:	37700	136100	173800	0			
Taxing Jurisdiction	2009 Est. State Aids Allocated Tax Dist	2010 Est. State Aids Allocated Tax Dist	2009 Net Tax	2010 Net Tax	% Tax Change	Net Property Tax	3,286.63
State of Wisconsin	0.00	0.00	30.36	29.50	-2.80		
La Crosse County	1,379,661.00	1,387,249.00	691.54	689.80	-0.30		
Local Municipality	1,498,605.00	1,455,034.00	1,032.68	1,045.77	1.30		
Onalaska School	15,531,587.00	14,944,115.00	1,179.62	1,304.18	10.60		
WTC	922,546.00	835,980.00	355.82	355.61	-0.10		
			Total	3,290.02	3,424.86	4.10	
			First Dollar Credit	56.22	61.14	8.80	
			Lottery Credit	64.14	77.09	20.20	
			Net Property Tax	3,169.66	3,286.63	3.70	
School taxes reduced by school levy tax credit:	236.12		Net Assessed Value Rate (Does NOT reflect credits):		0.020122533		

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

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

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.: 56.22 / 2 installments = \$28.11 credit applied per installment

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.

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.

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. \$170,200x 0.020122533 = 3,424.86)

Total Due For Full Payment
3,286.63
Pay By 01/31/11

Or Pay the Following Installments

1st Installment to local treas 1604.77 by 01/31/11	2nd Installment to county treas 1681.86 by 07/31/11
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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.

Please note !!!
Installment payments made after January 31st should go to the County Treasurer, not your local municipality!

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