

# Understanding Your Tax Bill

A Basic  
Understanding of  
Assessment and Taxation

# Taxation Cycle

- ▶ Assessment Process - Municipal Assessor places values on properties
- ▶ Equalization Process by DOR - Equalized value total that determines tax rates and apportionment is calculated
- ▶ Budget Process - levies are set
- ▶ Apportionment Process - levy amounts are apportioned to taxpayers

# Assessment

- ▶ Taxes are based on Assessment
  - ▶ *Effective Date of Assessment is January 1 of each year*
- ▶ Assessor values properties based on market and State of Wisconsin percentages

# Assessment Process

- ▶ Local Assessors place values on property specified under s73.03(2a) stats
  - ▶ From View
  - ▶ From best information that is practically obtained
  - ▶ Value of Land and Buildings should equal the Market Value

# Open Book

- ▶ All property records are “Open Records”.
- ▶ If the property owner received a notification regarding their assessment and has questions or concerns they should meet with the assessor to discuss values prior to open book.
- ▶ Assessor is allowed to make changes at the Open Book Session.
- ▶ If not satisfied, the property owner can protest values by requesting a hearing at the Board of Review

# Board of Review

- ▶ Assessor's Value is presumed correct
- ▶ To have a correction made, owner must prove property is overvalued in comparison with similar properties
  - ▶ Use arm's length sales/recent sales of comparable properties
  - ▶ Size of lot, size and age of buildings, depreciation and income potential

# Appeals

- ▶ If a taxpayer is not satisfied with the decision of Board of Review
  - ▶ Review the Department of Revenue – Guide for Property Owners  
<https://www.revenue.wi.gov/DOR%20Publications/pb060.pdf>
  - ▶ Can file a complaint with the Circuit Court of Appeals
  - ▶ Contact the Department of Revenue regarding the appeal

# Equalized Values - Definition

- ▶ Estimate of total taxable value of all real and personal property in each taxation district as of January
  - ▶ Excludes exempt property
  - ▶ Agricultural land (class 4) - use value vs. market value
  - ▶ Undeveloped land (class 5) - 50% of market value
  - ▶ Agricultural forest (class 5m) - 50% of market value
- ▶ August 1 - DOR issues preliminary values
- ▶ August 15 - DOR issues certified values



# Equalized Values - Purpose

- ▶ Provide uniform basis to administer property tax system for levy purposes
  - ▶ Fairness and equity between municipalities
- ▶ Municipal boundary for school, county, technical college boundaries
- ▶ Equalized values do not extend to individual properties
  - ▶ Individual parcel/property tax fairness dependent on the municipal assessment roll

# Equalized Values - Uses

- ▶ Apportionment of property tax levy
  - ▶ Counties
  - ▶ School districts
  - ▶ Technical colleges
- ▶ Allocation of state aids
- ▶ Debt limit calculation

# Equalized Values - Uses

- ▶ Municipal assessment compliance - sec. 70.05 Wis. Stats.
- ▶ Equating manufacturing property assessments
- ▶ Levy limit calculations - net new construction

# EQUATED MANUFACTURING, EQUATED STATEMENT OF ASSESSMENTS AND AGGREGATE RATIOS

- ▶ As the Municipalities adjourn their Board of Reviews the Statement of Assessment is filed with the Department of Revenue.
- ▶ Equalization uses these in determining the equalized values for the taxing jurisdictions
- ▶ Department of Revenue will begin calculating the manufacturing rolls along with the final Equated Statement of Taxes and the Aggregate Ratio and release in mid October

# Apportioning Tax Levies

- ▶ Property tax levies of such jurisdictions are apportioned to each municipality on the basis of Equalized Value.
  - ▶ For example, if a municipality contains 50% of the Equalized Value within a county, its residents should pay 50% of the county property taxes levied.

# Levies

- ▶ County Board sets the amount to be levied across the municipalities
  - ▶ The amounts to be paid by the municipality are determined by taking the county's total equalized value (less the Tax Increment District) and dividing that by the equalized value of each of the municipalities to come up with the percentage of the levy due from the municipality.
  - ▶ These amounts are reported on the Apportionment (PC-400). This same process is used when determining the amount of the county referendum to be charged to each of the municipalities.
  - ▶ These must be filed with the state and delivered to the municipalities no later than November 15.

# Setting Budgets and Tax Levies

## ▶ Schools and Technical Colleges

- ▶ The process is very much the same for the school districts and technical colleges. They are to have their budgets completed and certifications of taxes and referendums levied against the municipalities by the first Monday in November.

## ▶ Municipalities

- ▶ Municipalities also have the process of creating their budget. Their levy amount goes against all properties within their jurisdiction so there is no need to do any type of apportionment. They don't have a deadline for setting their budget however, they should be mindful of state statutes requiring the tax roll to be delivered by the 3<sup>rd</sup> Monday of December.

# WHEN DISCUSSING TAXES

- ▶ **TAXES ARE APPORTIONED -**
  - ▶ based upon Equalized Value
  
- ▶ **TAXES ARE CALCULATED -**
  - ▶ based upon Assessed Value



# School Tax Credit

- ▶ The School Tax Credit, Lottery and First Dollar credits are released the third Monday of November by the Department of Revenue.

- ▶ How is school tax credit determined

Formula for calculating the school levy tax credit:

Municipality's 3-Year Average School Levies  
Statewide 3-Year Average School Levies

x Total Funding =

Municipality's  
Credit

▶ Ex: 
$$\frac{6,660,558}{4,832,905,497}$$

x 1,195,000,000 = \$1,646,911

# LOTTERY CREDIT

## ► How is lottery credit determined

The amount of funds available for the lottery and gaming credit is determined in November of each year based on revenues generated from the Wisconsin Lottery, pari-mutuel on-track betting and bingo during the year.

To receive the Lottery Credit you must own the property and it must be your primary residence as of January 1<sup>st</sup> of the taxing year. You are only allowed one Lottery Credit.

# FIRST DOLLAR CREDIT

- ▶ The First Dollar Credit is a reduction on the property tax bill for Wisconsin property owners. Every parcel containing real property improvements qualifies for the First Dollar Credit.
- ▶ This credit automatically applies to all qualifying properties so property owners do not have to apply for this credit.

# Calculation of Tax Bills

- ▶ Once all of the pieces are received
  - ▶ The municipality enters the information into the Ascent Land Records System
  - ▶ Forwards all of the documentation on to the Treasurer's office
  - ▶ Entered information is verified
  - ▶ Tax bills are computed
  - ▶ Proofs are sent to the municipality
  - ▶ Once approved Tax bills are posted to the website and sent to the printers for mailing

# TIMELINE - IN A PERFECT WORLD

- ▶ January 1 - Assessment process begins
- ▶ The second Monday of June Municipalities file their Statement of Assessments with the Department of Revenue
- ▶ August 15 - Final Equalized Values released
- ▶ Mid October - Release of the Full Value/Equated Manufacturing released along with Final Equated Statement of Assessment and Aggregate Ratio
- ▶ First Monday in November Schools and Technical Colleges release their Apportioned levy amounts to the Municipalities along with their referendum information.

# TIMELINE - IN A PERFECT WORLD

- ▶ November 15 County files/emails the Apportionment sheet for the amounts levied against the municipalities including referendum information.
- ▶ Third Monday of November School Tax, First Dollar and Lottery Credit information is released by the Department of Revenue.
- ▶ Municipalities set their levy prior to the third Monday in December.
- ▶ Information entered into the County Land Records System and Documents forwarded to the County
- ▶ Taxes calculated and proofs created for municipalities to review and confirm they are ready for release
- ▶ Taxes posted on the website and are printed and mailed.

# UNDERSTANDING YOUR TAX BILL

CITY OF MONROE  
ATTN: CITY CLERK/TREASURER  
1110 18TH AVE CITY HALL  
MONROE WI 53566



349752/23251 37550000  
DOUGLAS L HAWKINS  
SHERRIL A HAWKINS  
2511 14TH AVENUE  
MONROE WI 53566

**GREEN COUNTY - STATE OF WISCONSIN  
PROPERTY TAX BILL FOR 2022  
REAL ESTATE**

HAWKINS, DOUGLAS L  
HAWKINS, SHERRIL A

**Parcel Number: 23251 37550000  
Bill Number: 349752**

**Important:** Be sure this description covers your property. Note that this description is for tax bill only and may not be a full legal description. See reverse side for important information.

**Location of Property/Legal Description  
2511 14TH AVE**

LINCOLN HEIGHTS LOT 1  
0.226 ACRES

The Tax Bill will identify  
the County  
The Year of the Tax Bill  
Real Estate/Personal  
Property

Name of the Owner  
Parcel Number/Account  
Number  
Bill Number

Location of Property  
(Site Address)

Brief Legal Description

*Assessed Values* is determined by the Assessor

*Average Assmt Ratio* is the Aggregate Ratio which is a comparison of the municipality's total locally assessed value to the Department's non-manufacturing based Equalized Value.

*Net Assessed Value Rate* is the Mill Rate that multiplied against (x) your total Assessed Value equals your gross tax.

Please inform treasurer of address changes.

ASSESSED VALUE LAND 16,500	ASSESSED VALUE IMPROVEMENTS 126,900	TOTAL ASSESSED VALUE 143,400	AVERAGE ASSMT. RATIO 0.779087329	NET ASSESSED VALUE RATE 0.02694541 <small>(Does NOT reflect credits)</small>
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Estimated Fair Market value is calculated by taking the Assessed Value divided by the Average Assmt Ratio (Aggregate Ratio) to the nearest hundred.

Just as it says if you have prior year taxes due there would be a \* in the box.

School Taxes also reduced by school levy tax credit - a credit that directly reduces the amount of school taxes showing on your specific tax bill for the portion of just your taxes

Please inform treasurer of address changes.

ASSESSED VALUE LAND 16,500	ASSESSED VALUE IMPROVEMENTS 126,900	TOTAL ASSESSED VALUE 143,400	AVERAGE ASSMT. RATIO 0.779087329	NET ASSESSED VALUE RATE 0.02694541 (Does NOT reflect credits)
ESTIMATED FAIR MARKET VALUE LAND 21,200	ESTIMATED FAIR MARKET VALUE IMPROVEMENTS 162,900	TOTAL ESTIMATED FAIR MARKET VALUE 184,100	<input type="checkbox"/> A star in this box means unpaid prior year taxes.	School taxes also reduced by school levy tax credit 240.37

2024

2024

**NET PROPERTY TAX** 3524.37

In this box you will see at the top your net tax. This amount will include any credits the tax parcel is eligible for (first dollar and lottery credit). Also in this box you will see special charges, special assessments, delinquent utilities, POWTS, and MFL charges against that tax parcel.

<b>NET PROPERTY TAX</b>	<b>5042.87</b>
Street Lighting	26.00
Garbage	75.00
POWTS	10.00

An Example of other charges you may see on your tax bill

ASSESSED VALUE LAND 2,400 Managed Frs	ASSESSED VALUE IMPROVEMENTS 0	TOTAL ASSESSED VALUE 2,400 3,100	AVERAGE ASSMT. RATIO 0.670210061	NET ASSESSED VALUE RATE 0.02097311  (Does NOT reflect credits)	NET PROPERTY TAX 50.34  MFL Clsd, \$9.49/ac 18.98
ESTIMATED FAIR MARKET VALUE LAND  Managed Frs	ESTIMATED FAIR MARKET VALUE IMPROVEMENTS  See Reverse, Use Value Assessment	TOTAL ESTIMATED FAIR MARKET VALUE  4,600	<input type="checkbox"/> A star in this box means unpaid prior year taxes.	School taxes also reduced by school levy tax credit  5.80	

This is what a tax bill will look like if this parcel participates in the Managed Forest Land (MFL) Program through the Department of Natural Resources. As you can see there are two assessed values showing but only one fair market value. The Land value of \$2400 is in the agricultural assessment classification and is assessed much differently and not subject to displaying a fair market value. Therefore the Fair Market value is based upon just those acres that participate in the MFL program.

Although there is an assessed value these acres in the program are taxed by a per acre value. In this case they only pay \$9.49 per acres so this parcel only has two acres participating in the program.

It is required to show both current and prior information for the body of the tax bill.  
 Taxing Jurisdictions are the entities that are allowed to levy taxes  
 The Estimated State Aids are allocated by the state and sent directly to the taxing jurisdictions.  
 The Net tax is broken down by Taxing Jurisdiction  
 Percentage of change to see where the changes occurred from prior year.

TAXING JURISDICTION	2021 EST. STATE AIDS ALLOCATED TAX DIST.	2022 EST. STATE AIDS ALLOCATED TAX DIST.	2021 NET TAX	2022 NET TAX	% TAX CHANGE
Green County	353,627	364,377	753.54	802.52	6.5%
City of Monroe	2,205,779	2,195,911	1,396.28	1,430.81	2.5%
Monroe School	12,211,352	13,034,197	1,174.41	1,476.29	25.7%
BLACKHAWK TECH	745,390	801,124	154.01	154.34	0.2%
<b>TOTAL</b>	<b>15,516,148</b>	<b>16,395,609</b>	<b>3,478.24</b>	<b>3,863.96</b>	<b>11.1%</b>

The credits also show current and prior years and percentage of change. The credits are deducted from the Total Tax to give you the Net Property Tax. However this may not be your total tax due.

<b>FIRST DOLLAR CREDIT</b>	<b>-69.02</b>	<b>-79.30</b>	<b>14.9%</b>
<b>LOTTERY AND GAMING CREDIT</b>	<b>-244.78</b>	<b>-260.29</b>	<b>6.3%</b>
<b>NET PROPERTY TAX</b>	<b>3,164.44</b>	<b>3,524.37</b>	<b>11.4%</b>

PLEASE PRINT IN FULL TO AVOID ADDRESS CHANGES.

ASSESSED VALUE LAND 32,500	ASSESSED VALUE IMPROVEMENTS 220,600	TOTAL ASSESSED VALUE 253,100	AVERAGE ASSMT. RATIO 0.699419535	NET ASSESSED VALUE RATE 0.02126614 <small>(Does NOT reflect credits)</small>	<b>NET PROPERTY TAX</b> 5042.87
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ESTIMATED FAIR MARKET VALUE LAND 46,500	ESTIMATED FAIR MARKET VALUE IMPROVEMENTS 315,400	TOTAL ESTIMATED FAIR MARKET VALUE 361,900	<input type="checkbox"/> A star in this box means unpaid prior year taxes.	School taxes also reduced by school levy tax credit 476.88	Street Lighting 26.00 Garbage 75.00 POWTS 10.00
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TAXING JURISDICTION	2021 EST. STATE AIDS ALLOCATED TAX DIST.	2022 EST. STATE AIDS ALLOCATED TAX DIST.	2021 NET TAX	2022 NET TAX	% TAX CHANGE
Green County	60,459	62,207	1,515.34	1,593.38	5.1%
Town of Monroe	120,079	123,470	583.74	586.32	0.4%
Monroe School	2,080,875	2,218,010	2,347.87	2,899.22	23.5%
BLACKHAWK TECH	127,438	136,769	307.96	303.54	-1.4%
<b>TOTAL</b>	<b>2,388,851</b>	<b>2,540,456</b>	<b>4,754.91</b>	<b>5,382.46</b>	<b>13.2%</b>

<b>FIRST DOLLAR CREDIT</b>	-69.02	-79.30	14.9%
<b>LOTTERY AND GAMING CREDIT</b>	-244.78	-260.29	6.3%
<b>NET PROPERTY TAX</b>	<b>4,441.11</b>	<b>5,042.87</b>	<b>13.5%</b>

**TOTAL DUE: \$5,153.87**  
**FOR FULL PAYMENT**  
**PAY BY:**  
**JANUARY 31, 2023**

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.

If you have any specials in the Net Property Tax box, those will be added to your "Net Property Tax" total for your "TOTAL DUE" amount

# Referendums

This area of the tax bill shows if there were any referendums that impacted the tax bill.

It shows the Taxing Jurisdiction, the total referendum levied against that municipality, the individual tax impact to that specific parcel and the year that the referendum will no longer show on the tax bill.

**FOR INFORMATION PURPOSES ONLY • Voter Approved Temporary Tax Increases**

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends	Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends
Monroe School	2,048,514	368.79	2043				
Monroe School	1,173,618	211.29	2024				
Monroe School	929,266	167.30	2024				
Green County	185,375	33.37	2025				

# Payment Information

The stubs on the bottom of the tax bill provide the installment option amounts and the PAY FULL AMOUNT. The due dates are provided. Who to make your checks payable to along with where the payment can be mailed.

PAY 1ST INSTALLMENT OF: \$1,632.04

BY JANUARY 31, 2023

AMOUNT ENCLOSED \_\_\_\_\_

MAKE CHECK PAYABLE AND MAIL TO:

CITY OF MONROE  
ATTN: CITY CLERK/TREASURER  
1110 18TH AVE CITY HALL  
MONROE WI 53566

PIN# 23251 37550000  
HAWKINS, DOUGLAS L  
BILL NUMBER: 349752



INCLUDE THIS STUB WITH YOUR PAYMENT

PAY 2ND INSTALLMENT OF: \$1,892.33

BY JULY 31, 2023

AMOUNT ENCLOSED \_\_\_\_\_

MAKE CHECK PAYABLE AND MAIL TO:

GREEN COUNTY TREASURER  
1016 16TH AVE  
MONROE, WI 53566-1702

PIN# 23251 37550000  
HAWKINS, DOUGLAS L  
BILL NUMBER: 349752



INCLUDE THIS STUB WITH YOUR PAYMENT

PAY FULL AMOUNT OF: \$3,524.37

BY JANUARY 31, 2023

AMOUNT ENCLOSED \_\_\_\_\_

MAKE CHECK PAYABLE AND MAIL TO:

CITY OF MONROE  
ATTN: CITY CLERK/TREASURER  
1110 18TH AVE CITY HALL  
MONROE WI 53566

PIN# 23251 37550000  
HAWKINS, DOUGLAS L  
BILL NUMBER: 349752



INCLUDE THIS STUB WITH YOUR PAYMENT



Calculating the installment options are a little complicated. You would take the “Total” of the Net Tax prior to credits being applied (-) minus the First Dollar Credit. Divide this total by 2. This is the amount of the 2<sup>nd</sup> installment. To calculate the 1<sup>st</sup> installment you must deduct the amount of the lottery credit and add special assessments and/or taxes in the Net Property Tax Box. This will be the amount of the 1<sup>st</sup> installment.

Example: \$5,382.46 - \$79.30 = \$5303.16

\$5303.16 divided by 2 = \$2,651.58 (amount of 2<sup>nd</sup> installment)

\$2651.58 - \$260.29 = \$2,391.29

\$2,391.29 + \$26.00 + \$75.00 + \$10.00 = \$2502.29 (amount of 1<sup>st</sup> installment)

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**FOR FULL PAYMENT**  
**PAY BY:**  
**JANUARY 31, 2023**

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.

PAY 1ST INSTALLMENT OF: \$2,502.29  
 BY JANUARY 31, 2023

AMOUNT ENCLOSED \_\_\_\_\_

MAKE CHECK PAYABLE AND MAIL TO:  
 GREEN COUNTY TREASURER  
 1016 16TH AVE  
 MONROE WI 53566 1702

PAY 2ND INSTALLMENT OF: \$2,651.58  
 BY JULY 31, 2023

AMOUNT ENCLOSED \_\_\_\_\_

MAKE CHECK PAYABLE AND MAIL TO:  
 GREEN COUNTY TREASURER  
 1016 16TH AVE  
 MONROE, WI 53566-1702

PAY FULL AMOUNT OF: \$5,153.87  
 BY JANUARY 31, 2023

AMOUNT ENCLOSED \_\_\_\_\_

MAKE CHECK PAYABLE AND MAIL TO:  
 GREEN COUNTY TREASURER  
 1016 16TH AVE  
 MONROE WI 53566 1702

# Back Page of Tax Bill

<b>Payment</b>	<b>Pay your property taxes to the appropriate treasurer as identified on the front of this tax bill.</b>
<b>Failure to Pay Timely</b>	If your tax bill qualifies and if you choose to pay your taxes in installments, you must pay each installment on or before 5 working days after the due date or the <b>TOTAL</b> amount of your remaining unpaid taxes, special assessments, special charges and special taxes (if any) will be delinquent. (sec. 74.11(7), 74.12, or 74.87, Wis. Stats.) All delinquent taxes are subject to interest of 1% per month (fraction of a month counts as a whole month) from February 1 until paid and may be subject to an additional penalty. (sec. 74.47, Wis. Stats.) The payment <u>must</u> be received by the treasurer within 5 working days of the due date.
<b>Personal Property</b>	Personal property taxes, except improvements on leased land, must be paid in full on or before 5 working days after January 31 or the taxes are delinquent.
<b>Receipts</b>	<b>Provide/include a copy of this tax bill or payment stub with your check.</b> If you are requesting a receipt, enclose a self-addressed, stamped envelope. <b>If making payment by check, your tax receipt is not valid until the check has cleared all financial institutions.</b>
<b>Estimated Fair Market Value</b>	In addition to the assessed value, Wisconsin law requires that your taxation district show the estimated fair market value of taxable property on property tax bills for all classifications except agricultural land. This estimated fair market value reflects the approximate market value of your property as of January 1 of the year shown at the top of this bill. Note: Land classified undeveloped or agricultural forest is assessed at 50% of market value under Wisconsin law. Additional property value information may be available on your municipality or county website. (See below: Use Value Assessment)
<b>Referenda / Resolutions</b>	For informational purposes only – Wisconsin law requires information to be displayed for any temporary property tax increases approved through a referendum or resolution by a county, municipality, school district, or technical college. If you would like more information, contact the appropriate district directly.
<b>Use Value Assessment</b>	Wisconsin law does not require that the estimated fair market value be shown for agricultural land. Any parcel benefiting from use value assessment may be subject to a penalty under sec. 74.485, Wis. Stats., if the use of the parcel changes. For more information, contact your local assessor or the Wisconsin Department of Revenue, PO Box 8971, Madison WI 53708-8971.
<b>Additional Tax Credits and Programs Available</b>	<p>Certain Wisconsin property owners and renters may qualify for additional tax credits and/or assistance under special programs administered by the Wisconsin Department of Revenue (DOR), Wisconsin Department of Administration (DOA), the Department of Agriculture, Trade and Consumer Protection (DATCP), and Wisconsin Housing and Economic Development Authority (WHEDA). Some income and residency restrictions apply. For more information on several of these programs, visit the DOR website: <a href="http://revenue.wi.gov">revenue.wi.gov</a>.</p> <p><u>Income Tax Credits</u> – Wisconsin Department of Revenue, PO Box 8949, Madison WI 53708-8949</p> <ul style="list-style-type: none"><li>• Homestead credit – <a href="mailto:dorhomesteadcredit@wisconsin.gov">dorhomesteadcredit@wisconsin.gov</a></li><li>• Farmland preservation credit – <a href="mailto:dorfarmlandpreservationcredit@wisconsin.gov">dorfarmlandpreservationcredit@wisconsin.gov</a></li><li>• School property tax credit – <a href="mailto:dorincome@wisconsin.gov">dorincome@wisconsin.gov</a></li><li>• Veterans and surviving spouses property tax credit – <a href="mailto:dorincome@wisconsin.gov">dorincome@wisconsin.gov</a></li></ul> <p><u>DATCP Credit</u> – Wisconsin Department of Agriculture, Trade and Consumer Protection, Box 8911, Madison WI 53708-8911</p> <ul style="list-style-type: none"><li>• Farmland preservation credit</li></ul> <p><u>Loan Assistance</u> – WHEDA, PO Box 1728, Madison WI 53701-1728</p> <ul style="list-style-type: none"><li>• Property tax deferral loans for the elderly – <a href="mailto:underwriting@wheda.com">underwriting@wheda.com</a></li></ul> <p><u>Property Tax Credits</u> – Wisconsin Department of Revenue 6-97, PO Box 8971, Madison WI 53708-8971</p> <ul style="list-style-type: none"><li>• Lottery and gaming credit – <a href="mailto:lgs@wisconsin.gov">lgs@wisconsin.gov</a></li><li>• First dollar credit – <a href="mailto:lgs@wisconsin.gov">lgs@wisconsin.gov</a></li><li>• School levy tax credit – <a href="mailto:lgs@wisconsin.gov">lgs@wisconsin.gov</a></li></ul> <p><u>Division of Energy, Housing and Community</u> – Various Resources Available</p> <ul style="list-style-type: none"><li>• Apply online for WHEAP benefits: <a href="https://energybenefit.wi.gov">https://energybenefit.wi.gov</a>, or to complete a phone application, contact your local agency or call the statewide Customer Care Center at 1-800-506-5596</li></ul>



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 MONROE WI 53566



349752/23251 37550000  
 DOUGLAS L HAWKINS  
 SHERRIL A HAWKINS  
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 MONROE WI 53566

**GREEN COUNTY - STATE OF WISCONSIN  
 PROPERTY TAX BILL FOR 2022  
 REAL ESTATE**

HAWKINS, DOUGLAS L  
 HAWKINS, SHERRIL A

Parcel Number: 23251 37550000  
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Please inform treasurer of address changes.

ASSESSED VALUE LAND 16,500	ASSESSED VALUE IMPROVEMENTS 126,900	TOTAL ASSESSED VALUE 143,400	AVERAGE ASMT. RATIO 0.779087329	NET ASSESSED VALUE RATE 0.02694541 <small>(Does NOT reflect credits)</small>	<b>NET PROPERTY TAX</b> 3524.37
ESTIMATED FAIR MARKET VALUE LAND 21,200	ESTIMATED FAIR MARKET VALUE IMPROVEMENTS 162,900	TOTAL ESTIMATED FAIR MARKET VALUE 184,100	<input type="checkbox"/> A star in this box means unpaid prior year taxes.	School taxes also reduced by school levy tax credit 240.37	
TAXING JURISDICTION	2021 EST. STATE AIDS ALLOCATED TAX DIST.	2022 EST. STATE AIDS ALLOCATED TAX DIST.	2021 NET TAX	2022 NET TAX	% TAX CHANGE
Green County	353,627	364,377	753.54	802.52	6.5%
City of Monroe	2,205,779	2,195,911	1,396.28	1,430.81	2.5%
Monroe School	12,211,352	13,034,197	1,174.41	1,476.29	25.7%
BLACKHAWK TECH	745,390	801,124	154.01	154.34	0.2%
<b>TOTAL</b>	<b>15,516,148</b>	<b>16,395,609</b>	<b>3,478.24</b>	<b>3,863.96</b>	<b>11.1%</b>
<b>FIRST DOLLAR CREDIT LOTTERY AND GAMING CREDIT NET PROPERTY TAX</b>			<b>-69.02 -244.78 3,164.44</b>	<b>-79.30 -260.29 3,524.37</b>	<b>14.9% 6.3% 11.4%</b>
<b>TOTAL DUE: \$3,524.37 FOR FULL PAYMENT PAY BY: JANUARY 31, 2023</b>					
<b>Warning:</b> If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty. <b>Failure to pay on time. See reverse.</b>					

Taxing Jurisdiction	Total Additional Taxes	FOR INFORMATION PURPOSES ONLY - Voter Approved Temporary Tax Increases		Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends
		Total Additional Taxes Applied to Property	Year Increase Ends				
Monroe School	2,048,514	368.79	2043				
Monroe School	1,173,618	211.29	2024				
Monroe School	929,266	167.30	2024				
Green County	185,375	33.37	2025				

PAY 1ST INSTALLMENT OF: \$1,632.04  
 BY JANUARY 31, 2023

AMOUNT ENCLOSED \_\_\_\_\_  
 MAKE CHECK PAYABLE AND MAIL TO:

CITY OF MONROE  
 ATTN: CITY CLERK/TREASURER  
 1110 18TH AVE CITY HALL  
 MONROE WI 53566

PIN# 23251 37550000  
 HAWKINS, DOUGLAS L  
 BILL NUMBER: 349752

PAY 2ND INSTALLMENT OF: \$1,892.33  
 BY JULY 31, 2023

AMOUNT ENCLOSED \_\_\_\_\_  
 MAKE CHECK PAYABLE AND MAIL TO:

GREEN COUNTY TREASURER  
 1016 16TH AVE  
 MONROE, WI 53566-1702

PIN# 23251 37550000  
 HAWKINS, DOUGLAS L  
 BILL NUMBER: 349752

PAY FULL AMOUNT OF: \$3,524.37  
 BY JANUARY 31, 2023

AMOUNT ENCLOSED \_\_\_\_\_  
 MAKE CHECK PAYABLE AND MAIL TO:

CITY OF MONROE  
 ATTN: CITY CLERK/TREASURER  
 1110 18TH AVE CITY HALL  
 MONROE WI 53566

PIN# 23251 37550000  
 HAWKINS, DOUGLAS L  
 BILL NUMBER: 349752



INCLUDE THIS STUB WITH YOUR PAYMENT



INCLUDE THIS STUB WITH YOUR PAYMENT



INCLUDE THIS STUB WITH YOUR PAYMENT

That is the explanation of What information is needed, where the information comes from, how it is calculated and where that information is on the tax bill.

Any Questions?