

Special District Part – Statement of Assessment – Year _____

Co. Mun.

FOR Town
 Village OF _____
 City *Name of Municipality*

Name of County COUNTY

Special District Codes <i>Column A</i>	Special District Names (Include Metro Sewer, Sanitary and Lake Districts) <i>Column B</i>	Value of Real Estate <i>Column C</i>	Value of Personal Property <i>Column D</i>	Total Value of Real Estate and Personal Property <i>Column E</i>
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Instructions for Statement of Assessment Including Special District Part

HIGHLIGHTS

1. Should be completed after the Board of Review and should reflect any changes made there.
2. Use black ink to complete. (Aids in photocopying)
3. Line 15 and line 29 must equal.
4. School District and Technical College District values must include both real estate and personal property.
5. Special purpose districts, i.e., town sanitary districts, public inland lake protection and rehabilitation districts, and metropolitan sewerage districts must include both real estate and personal property.
6. DO NOT INCLUDE Manufacturing property.
7. The values directly affect the equalized value we calculate for school districts and special purpose districts.

Page 1

This section is for reporting the amounts and assessed value of taxable general property.

- A. Real estate – land and improvements (buildings, etc.) is reported on lines 1-7.
- B. Personal Property is reported on lines 10-13, Column D.
- C. You must have a computer produced summary of your assessment roll that shows these amounts.
- D. Be sure to use whole numbers.
- E. Be sure to add each line across and each column down.

Page 2

This page has two sections, one for reporting special items (non-taxable property) and one for reporting assessed values by school district (regular, elementary and union high school, technical college).

- A. Private Forest Croplands and Managed Forest Lands are reported on lines 16, 17 and 17a. Be sure to report assessed values **not** taxes.

- B. You should have copies of the orders of entry, orders of withdrawal, etc., to update your assessment roll.
- C. You can show hundredths of acres (e.g. 39.75).
- D. Tax exempt lands are reported on line 18.
- E. Omitted property and s. 70.43 corrections of errors by assessor are reported on line 19. These should be for **prior years**, not something found on the current assessment roll after the board of review.
- F. Regular (K-12) and elementary (K-8) school values are reported on lines 20-28.
- G. Union High School (UHS) (only if you have elementary schools) are reported on lines 30-32. UHS value must equal the **elementary school** values reported on lines 20-28.
- H. Technical College (TCDB) values are reported on lines 33-35.
 - I. You must have a computer summary that shows these amounts.

Special District Part

This is really part of the Statement of Assessment.

- Enter the special district code in Column A.
- Enter the name of the special district in Column B.
- Enter the value of real estate in Column C.
- Enter the value of personal property on Column D.
- Enter the total value in Column E.

General

The Special District Supplement to the Statement of Assessment is designed to provide the Department of Revenue with information which it needs to meet its statutory requirements regarding metropolitan sewerage, sanitary and public inland lake protection and rehabilitation districts. Section 60.77(6)(b) of the Wisconsin Statutes requires the Department to certify annually the equalized values of sanitary districts (and the municipalities within them) to the various district commissions by November 1. Section 33.30(4)(a) requires the Department to certify annually the equalized values of public inland lake protection and rehabilitation districts (and the municipalities within them) to the various district boards by November 1. Section 200.13(2) requires the Department to certify annually the equalized values of metropolitan sewerage districts (and the municipalities within them).