

# JANUARY SETTLEMENT \_\_\_\_\_ TAX ROLL GENERAL PROPERTY TAXES ONLY (REAL AND PERSONAL)

TAX DISTRICT:

COUNTY:

COMUN CODE:

PART I	TAXES LEVIED	PERCENT	PROP. SHARE
A. 1. Portion of State Special Charges Upon County			
2. Portion of County Tax Levied Over Entire Tax District			
3. Special Purpose – Children With Disabilities Education Boards			
4. <b>TOTAL COUNTY TAXES</b> (Sum of A1 - A3)			
B. Special District Codes and Names			
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
C. 1. Other Special Purpose District Taxes			
2. Total Tax Increment (except county environmental remediation tax increment)			
3. County Environmental Tax Increment			
4. Other State Special Charges			
5. County Special Charges			
6. All Other Town, Village, or City Taxes			
7. Surplus Funds Applied to Tax Roll			
F.6 Overrun / Underrun (see SOT line F6)			
9. <b>TOTAL TAX DISTRICT TAXES</b> (Sum of C1-C7)			
D. School District Codes & Names			
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
E. Technical College District Code & Names			
1.			
2.			
3.			
F. 1. <b>TOTAL GENERAL PROPERTY TAXES</b> (Real and Personal)			

COLUMN 1

COLUMN 2

COLUMN 3

COLUMN 4

\* F-1 Col 4 must agree with line 5 in part II

**PART II**

Total collections on hand December 31 (Real and Personal) . . . . .		(1)	
Less: Collections of special charges . . . . .		(2)	
Less: Collections of special assessments . . . . .		(3)	
Less: Collections of special taxes . . . . .		(4)	
Less: Collections of general property taxes (line 1 minus lines 2, 3, & 4)		(5)*	
Percentage (line 5 divided by line 6) . . . . .			
Total general property taxes (line F-1 from Part I) . . . . .		(6) =	(7)
Total January payment to county (A.4 + C.3 + C.4 + C.5) . . . . .			

**SEND A COPY OF THIS FORM TO THE COUNTY TREASURER**

## Instructions – January Settlement Must be Completed by January 15

1. Complete column 2, Taxes Levied, of Part I using your current Statement of Taxes (SOT) as a guide.
2. Calculate the percentage of general property taxes collected in Part II. If you segregate tax collections on a tax 'blotter' or post them to the paper copy of the tax roll, use that information to calculate the percentage. Otherwise, follow the steps below.
  - a. Enter the total collections on hand as of December 31 for all purposes on line 1. Do not include omitted property or s. 70.43 corrections in this total.
  - b. Enter the collections of special charges (include delinquent utility charges) on line 2.
  - c. Enter the collections of special assessments on line 3.
  - d. Enter the collections of special taxes (PFC, MFL, and occupational taxes) on line 4.
  - e. Subtract lines 2, 3, and 4 from line 1. Enter the result on line 5.
  - f. Enter the amount of Total General Property Taxes from line F-1. Column 2 of Part 1 above on line 6..
  - g. Divide line 5 by line 6. Enter the result on line 7. (This is your percentage of collections.) Carry out to at least 7 places to right of decimal point.
3. Calculate the proportionate share of general property taxes for each of your taxing jurisdictions. To do this, simply:
  - a. Enter your percentage in column 3 of Part I.
  - b. Multiply the amounts in Column 2 by your percentage in Column 3. Enter your results in Column 4. Each amount

is the proportionate share of general property taxes for the taxing jurisdiction.

### **Pay this amount to taxing jurisdictions by January 15.**

4. Distribute the collections of special assessments, special charges and drainage taxes under Chapter 88, if they are collected for a taxing jurisdiction other than your tax district (town, village, city).
5. You must pay a proportionate share of the 'other state special charges' and 'county special charges' shown in Section C of your Statement of Taxes to the County. These amounts are paid from your tax district's proportionate share of general property taxes.

### **NOTE FOR STATE AND COUNTY SPECIAL CHARGES:**

If you have 'Other State Special Charges,' (Line C.4) and/or 'County Special Charges' (Line C.5), you must pay the proportionate share of these amounts to the county **in addition to** the proportionate share of the county tax levy. Therefore, your payment to the county will be the amount you calculate for column 4 **plus** the proportionate share of 'Other State Special Charges' on line C.4, column 5 **plus** County taxes line A.4, column 4 **plus** the proportionate share of "County Special Charges" on line C.5, column 4 **plus** County Environmental Tax Increment on line C.3, column 4.

If you need assistance completing this form or have questions about the January Settlement, contact the Wisconsin Department of Revenue, Bureau of Local Government Services at [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov).

**KEEP THIS FORM FOR YOUR RECORDS AND SEND A COPY TO THE COUNTY TREASURER.**