

County36Manitowoc

Town002Cato

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	31,396,300	0	0%	3,453,600	11%	120,200	0%	0	0%	-1,500	0%	34,968,600	3,572,300	11%
Imp	173,488,300	-100	0%	19,083,700	11%	2,618,400	2%	0	0%	-126,800	0%	195,063,500	21,575,200	12%
Total	204,884,600	-100	0%	22,537,300	11%	2,738,600	1%	0	0%	-128,300	0%	230,032,100	25,147,500	12%
Commercial														
Land	1,609,600	0	0%	241,400	15%	76,300	5%	0	0%	-26,400	-2%	1,900,900	291,300	18%
Imp	13,202,600	0	0%	1,980,400	15%	520,200	4%	0	0%	-108,100	-1%	15,595,100	2,392,500	18%
Total	14,812,200	0	0%	2,221,800	15%	596,500	4%	0	0%	-134,500	-1%	17,496,000	2,683,800	18%
Manufacturing														
Land	959,200	0	0%	74,500	8%	0	0%	0	0%	-17,200	-2%	1,016,500	57,300	6%
Imp	4,471,600	0	0%	147,700	3%	0	0%	0	0%	-180,300	-4%	4,439,000	-32,600	-1%
Total	5,430,800	0	0%	222,200	4%	0	0%	0	0%	-197,500	-4%	5,455,500	24,700	0%
Agricultural														
Land/Total	4,075,300	0	0%	246,900	6%	0	0%	0	0%	-3,900	0%	4,318,300	243,000	6%
Undeveloped														
Land/Total	1,593,800	0	0%	110,000	7%	0	0%	0	0%	-1,200	0%	1,702,600	108,800	7%
Ag Forest														
Land/Total	3,492,000	0	0%	388,000	11%	0	0%	0	0%	20,000	1%	3,900,000	408,000	12%
Forest														
Land/Total	4,095,000	0	0%	455,000	11%	0	0%	0	0%	-40,000	-1%	4,510,000	415,000	10%
Other														
Land	3,596,600	0	0%	807,400	22%	0	0%	0	0%	-24,000	-1%	4,380,000	783,400	22%
Imp	20,966,200	0	0%	2,096,600	10%	251,900	1%	0	0%	-58,800	0%	23,255,900	2,289,700	11%
Total	24,562,800	0	0%	2,904,000	12%	251,900	1%	0	0%	-82,800	0%	27,635,900	3,073,100	13%
Total Real Estate														
Land	50,817,800	0	0%	5,776,800	11%	196,500	0%	0	0%	-94,200	0%	56,696,900	5,879,100	12%
Imp	212,128,700	-100	0%	23,308,400	11%	3,390,500	2%	0	0%	-474,000	0%	238,353,500	26,224,800	12%
Total	262,946,500	-100	0%	29,085,200	11%	3,587,000	1%	0	0%	-568,200	0%	295,050,400	32,103,900	12%
TOTAL EQUALIZED VALUE		2024 Total										2025 Total	Total \$ Change	% Change
Real Estate		262,946,500										295,050,400	32,103,900	12%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County     36    Manitowoc  
Town        004    Centerville

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	22,535,700	0	0%	1,558,400	7%	43,400	0%	-545,400	-2%	0	0%	23,592,100	1,056,400	5%
Imp	60,844,800	0	0%	4,244,300	7%	606,200	1%	-423,600	-1%	-4,200	0%	65,267,500	4,422,700	7%
Total	83,380,500	0	0%	5,802,700	7%	649,600	1%	-969,000	-1%	-4,200	0%	88,859,600	5,479,100	7%
<b>Commercial</b>														
Land	306,800	0	0%	28,900	9%	77,500	25%	-36,400	-12%	2,800	1%	379,600	72,800	24%
Imp	1,379,600	0	0%	152,000	11%	12,300	1%	281,200	20%	0	0%	1,825,100	445,500	32%
Total	1,686,400	0	0%	180,900	11%	89,800	5%	244,800	15%	2,800	0%	2,204,700	518,300	31%
<b>Manufacturing</b>														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
<b>Agricultural</b>														
Land/Total	2,859,100	0	0%	168,600	6%	0	0%	-202,600	-7%	-3,700	0%	2,821,400	-37,700	-1%
<b>Undeveloped</b>														
Land/Total	960,300	0	0%	62,900	7%	0	0%	64,400	7%	20,700	2%	1,108,300	148,000	15%
<b>Ag Forest</b>														
Land/Total	1,568,700	0	0%	116,300	7%	0	0%	117,600	7%	-18,000	-1%	1,784,600	215,900	14%
<b>Forest</b>														
Land/Total	1,831,200	0	0%	197,400	11%	0	0%	1,864,800	102%	18,000	1%	3,911,400	2,080,200	114%
<b>Other</b>														
Land	1,813,000	0	0%	594,000	33%	0	0%	1,558,000	86%	-23,000	-1%	3,942,000	2,129,000	117%
Imp	22,109,800	0	0%	2,262,200	10%	0	0%	1,024,400	5%	-600	0%	25,395,800	3,286,000	15%
Total	23,922,800	0	0%	2,856,200	12%	0	0%	2,582,400	11%	-23,600	0%	29,337,800	5,415,000	23%
<b>Total Real Estate</b>														
Land	31,874,800	0	0%	2,726,500	9%	120,900	0%	2,820,400	9%	-3,200	0%	37,539,400	5,664,600	18%
Imp	84,334,200	0	0%	6,658,500	8%	618,500	1%	882,000	1%	-4,800	0%	92,488,400	8,154,200	10%
Total	116,209,000	0	0%	9,385,000	8%	739,400	1%	3,702,400	3%	-8,000	0%	130,027,800	13,818,800	12%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	116,209,000											130,027,800	13,818,800	12%

County 36 Manitowoc  
Town 006 Cooperstown

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	27,557,800	0	0%	826,700	3%	80,400	0%	0	0%	38,800	0%	28,503,700	945,900	3%
Imp	125,734,900	0	0%	3,772,000	3%	1,593,800	1%	0	0%	247,300	0%	131,348,000	5,613,100	4%
Total	153,292,700	0	0%	4,598,700	3%	1,674,200	1%	0	0%	286,100	0%	159,851,700	6,559,000	4%
Commercial														
Land	1,244,000	0	0%	124,400	10%	33,500	3%	0	0%	-5,300	0%	1,396,600	152,600	12%
Imp	1,910,600	0	0%	191,100	10%	24,200	1%	0	0%	-130,200	-7%	1,995,700	85,100	4%
Total	3,154,600	0	0%	315,500	10%	57,700	2%	0	0%	-135,500	-4%	3,392,300	237,700	8%
Manufacturing														
Land	559,500	0	0%	0	0%	0	0%	0	0%	0	0%	559,500	0	0%
Imp	151,500	0	0%	12,100	8%	0	0%	0	0%	0	0%	163,600	12,100	8%
Total	711,000	0	0%	12,100	2%	0	0%	0	0%	0	0%	723,100	12,100	2%
Agricultural														
Land/Total	2,940,600	0	0%	176,200	6%	0	0%	0	0%	-1,800	0%	3,115,000	174,400	6%
Undeveloped														
Land/Total	6,422,800	0	0%	817,600	13%	0	0%	0	0%	-2,200	0%	7,238,200	815,400	13%
Ag Forest														
Land/Total	3,574,000	0	0%	446,800	13%	0	0%	0	0%	0	0%	4,020,800	446,800	13%
Forest														
Land/Total	5,184,000	0	0%	648,000	13%	0	0%	0	0%	99,000	2%	5,931,000	747,000	14%
Other														
Land	1,920,000	0	0%	384,000	20%	0	0%	0	0%	-24,000	-1%	2,280,000	360,000	19%
Imp	15,626,200	0	0%	1,562,600	10%	612,300	4%	0	0%	-232,600	-1%	17,568,500	1,942,300	12%
Total	17,546,200	0	0%	1,946,600	11%	612,300	3%	0	0%	-256,600	-1%	19,848,500	2,302,300	13%
Total Real Estate														
Land	49,402,700	0	0%	3,423,700	7%	113,900	0%	0	0%	104,500	0%	53,044,800	3,642,100	7%
Imp	143,423,200	0	0%	5,537,800	4%	2,230,300	2%	0	0%	-115,500	0%	151,075,800	7,652,600	5%
Total	192,825,900	0	0%	8,961,500	5%	2,344,200	1%	0	0%	-11,000	0%	204,120,600	11,294,700	6%
TOTAL EQUALIZED VALUE		2024 Total										2025 Total	Total \$ Change	% Change
Real Estate		192,825,900										204,120,600	11,294,700	6%

County36Manitowoc

Town008Eaton

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	15,839,500	0	0%	633,600	4%	13,900	0%	0	0%	0	0%	16,487,000	647,500	4%
Imp	73,429,600	0	0%	2,937,200	4%	1,509,000	2%	0	0%	0	0%	77,875,800	4,446,200	6%
Total	89,269,100	0	0%	3,570,800	4%	1,522,900	2%	0	0%	0	0%	94,362,800	5,093,700	6%
Commercial														
Land	609,800	0	0%	61,000	10%	0	0%	0	0%	0	0%	670,800	61,000	10%
Imp	3,226,500	0	0%	322,700	10%	0	0%	0	0%	0	0%	3,549,200	322,700	10%
Total	3,836,300	0	0%	383,700	10%	0	0%	0	0%	0	0%	4,220,000	383,700	10%
Manufacturing														
Land	144,500	0	0%	5,800	4%	0	0%	0	0%	0	0%	150,300	5,800	4%
Imp	1,061,200	0	0%	42,400	4%	0	0%	0	0%	0	0%	1,103,600	42,400	4%
Total	1,205,700	0	0%	48,200	4%	0	0%	0	0%	0	0%	1,253,900	48,200	4%
Agricultural														
Land/Total	2,542,400	0	0%	146,600	6%	0	0%	0	0%	600	0%	2,689,600	147,200	6%
Undeveloped														
Land/Total	4,256,000	0	0%	287,700	7%	0	0%	0	0%	31,200	1%	4,574,900	318,900	7%
Ag Forest														
Land/Total	2,765,700	0	0%	658,500	24%	0	0%	0	0%	104,000	4%	3,528,200	762,500	28%
Forest														
Land/Total	3,271,800	0	0%	779,000	24%	0	0%	0	0%	639,600	20%	4,690,400	1,418,600	43%
Other														
Land	1,510,000	0	0%	302,000	20%	0	0%	0	0%	0	0%	1,812,000	302,000	20%
Imp	8,105,700	0	0%	810,600	10%	0	0%	0	0%	0	0%	8,916,300	810,600	10%
Total	9,615,700	0	0%	1,112,600	12%	0	0%	0	0%	0	0%	10,728,300	1,112,600	12%
Total Real Estate														
Land	30,939,700	0	0%	2,874,200	9%	13,900	0%	0	0%	775,400	3%	34,603,200	3,663,500	12%
Imp	85,823,000	0	0%	4,112,900	5%	1,509,000	2%	0	0%	0	0%	91,444,900	5,621,900	7%
Total	116,762,700	0	0%	6,987,100	6%	1,522,900	1%	0	0%	775,400	1%	126,048,100	9,285,400	8%
TOTAL EQUALIZED VALUE		2024 Total										2025 Total	Total \$ Change	% Change
Real Estate		116,762,700										126,048,100	9,285,400	8%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 36 Manitowoc  
 Town 010 Franklin

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	21,955,600	0	0%	2,415,100	11%	133,700	1%	0	0%	7,000	0%	24,511,400	2,555,800	12%
Imp	114,428,000	-100	0%	12,587,100	11%	1,920,400	2%	0	0%	-326,500	0%	128,608,900	14,180,900	12%
Total	136,383,600	-100	0%	15,002,200	11%	2,054,100	2%	0	0%	-319,500	0%	153,120,300	16,736,700	12%
<b>Commercial</b>														
Land	4,859,800	0	0%	486,000	10%	0	0%	0	0%	0	0%	5,345,800	486,000	10%
Imp	3,237,900	0	0%	323,800	10%	0	0%	0	0%	-145,600	-4%	3,416,100	178,200	6%
Total	8,097,700	0	0%	809,800	10%	0	0%	0	0%	-145,600	-2%	8,761,900	664,200	8%
<b>Manufacturing</b>														
Land	12,600	0	0%	1,000	8%	0	0%	0	0%	0	0%	13,600	1,000	8%
Imp	243,800	0	0%	19,500	8%	0	0%	0	0%	0	0%	263,300	19,500	8%
Total	256,400	0	0%	20,500	8%	0	0%	0	0%	0	0%	276,900	20,500	8%
<b>Agricultural</b>														
Land/Total	3,939,700	0	0%	236,600	6%	0	0%	-600	0%	-5,000	0%	4,170,700	231,000	6%
<b>Undeveloped</b>														
Land/Total	5,780,100	0	0%	202,200	3%	0	0%	0	0%	4,500	0%	5,986,800	206,700	4%
<b>Ag Forest</b>														
Land/Total	4,178,300	0	0%	464,200	11%	0	0%	0	0%	10,000	0%	4,652,500	474,200	11%
<b>Forest</b>														
Land/Total	5,341,500	0	0%	593,500	11%	0	0%	0	0%	0	0%	5,935,000	593,500	11%
<b>Other</b>														
Land	1,715,000	0	0%	385,000	22%	0	0%	0	0%	0	0%	2,100,000	385,000	22%
Imp	10,618,400	0	0%	1,061,800	10%	420,700	4%	0	0%	-20,700	0%	12,080,200	1,461,800	14%
Total	12,333,400	0	0%	1,446,800	12%	420,700	3%	0	0%	-20,700	0%	14,180,200	1,846,800	15%
<b>Total Real Estate</b>														
Land	47,782,600	0	0%	4,783,600	10%	133,700	0%	-600	0%	16,500	0%	52,715,800	4,933,200	10%
Imp	128,528,100	-100	0%	13,992,200	11%	2,341,100	2%	0	0%	-492,800	0%	144,368,500	15,840,400	12%
Total	176,310,700	-100	0%	18,775,800	11%	2,474,800	1%	-600	0%	-476,300	0%	197,084,300	20,773,600	12%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	176,310,700											197,084,300	20,773,600	12%

County36Manitowoc

Town012Gibson

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	28,404,300	-104,600	0%	850,500	3%	0	0%	103,000	0%	0	0%	29,253,200	848,900	3%
Imp	132,571,900	-281,800	0%	3,971,600	3%	2,774,800	2%	194,600	0%	-121,600	0%	139,109,500	6,537,600	5%
Total	160,976,200	-386,400	0%	4,822,100	3%	2,774,800	2%	297,600	0%	-121,600	0%	168,362,700	7,386,500	5%
Commercial														
Land	2,073,000	0	0%	202,100	10%	0	0%	-103,600	-5%	0	0%	2,171,500	98,500	5%
Imp	2,497,300	-2,200	0%	249,500	10%	0	0%	0	0%	-185,800	-7%	2,558,800	61,500	2%
Total	4,570,300	-2,200	0%	451,600	10%	0	0%	-103,600	-2%	-185,800	-4%	4,730,300	160,000	4%
Manufacturing														
Land	2,220,800	0	0%	148,300	7%	0	0%	0	0%	0	0%	2,369,100	148,300	7%
Imp	181,900	0	0%	0	0%	0	0%	0	0%	0	0%	181,900	0	0%
Total	2,402,700	0	0%	148,300	6%	0	0%	0	0%	0	0%	2,551,000	148,300	6%
Agricultural														
Land/Total	3,540,900	3,000	0%	213,300	6%	0	0%	-4,200	0%	0	0%	3,753,000	212,100	6%
Undeveloped														
Land/Total	2,113,800	2,600	0%	401,600	19%	0	0%	19,400	1%	0	0%	2,537,400	423,600	20%
Ag Forest														
Land/Total	4,667,600	-115,200	-2%	829,900	18%	0	0%	-95,000	-2%	0	0%	5,287,300	619,700	13%
Forest														
Land/Total	6,355,000	230,400	4%	1,229,900	19%	0	0%	182,400	3%	265,500	4%	8,263,200	1,908,200	30%
Other														
Land	2,226,800	15,200	1%	585,000	26%	0	0%	-38,000	-2%	0	0%	2,789,000	562,200	25%
Imp	16,152,900	137,900	1%	1,636,500	10%	430,700	3%	149,200	1%	0	0%	18,507,200	2,354,300	15%
Total	18,379,700	153,100	1%	2,221,500	12%	430,700	2%	111,200	1%	0	0%	21,296,200	2,916,500	16%
Total Real Estate														
Land	51,602,200	31,400	0%	4,460,600	9%	0	0%	64,000	0%	265,500	1%	56,423,700	4,821,500	9%
Imp	151,404,000	-146,100	0%	5,857,600	4%	3,205,500	2%	343,800	0%	-307,400	0%	160,357,400	8,953,400	6%
Total	203,006,200	-114,700	0%	10,318,200	5%	3,205,500	2%	407,800	0%	-41,900	0%	216,781,100	13,774,900	7%
TOTAL EQUALIZED VALUE		2024 Total										2025 Total	Total \$ Change	% Change
Real Estate		203,006,200										216,781,100	13,774,900	7%

County36Manitowoc

Town014Kossuth

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	38,820,400	0	0%	1,941,000	5%	100,000	0%	0	0%	925,000	2%	41,786,400	2,966,000	8%
Imp	228,826,600	100	0%	11,441,300	5%	4,000,000	2%	0	0%	4,585,600	2%	248,853,600	20,027,000	9%
Total	267,647,000	100	0%	13,382,300	5%	4,100,000	2%	0	0%	5,510,600	2%	290,640,000	22,993,000	9%
Commercial														
Land	853,400	0	0%	42,700	5%	0	0%	0	0%	-32,400	-4%	863,700	10,300	1%
Imp	5,344,400	0	0%	267,200	5%	100,000	2%	0	0%	-105,800	-2%	5,605,800	261,400	5%
Total	6,197,800	0	0%	309,900	5%	100,000	2%	0	0%	-138,200	-2%	6,469,500	271,700	4%
Manufacturing														
Land	1,078,600	0	0%	46,700	4%	0	0%	0	0%	0	0%	1,125,300	46,700	4%
Imp	7,891,600	0	0%	461,600	6%	0	0%	0	0%	0	0%	8,353,200	461,600	6%
Total	8,970,200	0	0%	508,300	6%	0	0%	0	0%	0	0%	9,478,500	508,300	6%
Agricultural														
Land/Total	4,291,100	0	0%	251,500	6%	0	0%	0	0%	-101,500	-2%	4,441,100	150,000	3%
Undeveloped														
Land/Total	2,129,500	0	0%	182,800	9%	0	0%	0	0%	282,700	13%	2,595,000	465,500	22%
Ag Forest														
Land/Total	3,399,100	0	0%	626,200	18%	0	0%	0	0%	13,500	0%	4,038,800	639,700	19%
Forest														
Land/Total	4,385,200	0	0%	807,800	18%	0	0%	0	0%	1,570,500	36%	6,763,500	2,378,300	54%
Other														
Land	3,149,000	0	0%	871,000	28%	0	0%	0	0%	-1,488,000	-47%	2,532,000	-617,000	-20%
Imp	17,735,600	0	0%	1,773,600	10%	700,000	4%	0	0%	-7,332,400	-41%	12,876,800	-4,858,800	-27%
Total	20,884,600	0	0%	2,644,600	13%	700,000	3%	0	0%	-8,820,400	-42%	15,408,800	-5,475,800	-26%
Total Real Estate														
Land	58,106,300	0	0%	4,769,700	8%	100,000	0%	0	0%	1,169,800	2%	64,145,800	6,039,500	10%
Imp	259,798,200	100	0%	13,943,700	5%	4,800,000	2%	0	0%	-2,852,600	-1%	275,689,400	15,891,200	6%
Total	317,904,500	100	0%	18,713,400	6%	4,900,000	2%	0	0%	-1,682,800	-1%	339,835,200	21,930,700	7%
TOTAL EQUALIZED VALUE		2024 Total										2025 Total	Total \$ Change	% Change
Real Estate		317,904,500										339,835,200	21,930,700	7%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County     36    Manitowoc  
Town        016   Liberty

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	49,467,800	0	0%	2,469,500	5%	40,900	0%	-156,400	0%	-29,300	0%	51,792,500	2,324,700	5%
Imp	140,002,700	0	0%	7,010,700	5%	785,700	1%	420,800	0%	-29,000	0%	148,190,900	8,188,200	6%
Total	189,470,500	0	0%	9,480,200	5%	826,600	0%	264,400	0%	-58,300	0%	199,983,400	10,512,900	6%
<b>Commercial</b>														
Land	1,805,200	0	0%	168,700	9%	0	0%	-237,200	-13%	0	0%	1,736,700	-68,500	-4%
Imp	5,202,700	0	0%	508,300	10%	6,800	0%	-239,600	-5%	0	0%	5,478,200	275,500	5%
Total	7,007,900	0	0%	677,000	10%	6,800	0%	-476,800	-7%	0	0%	7,214,900	207,000	3%
<b>Manufacturing</b>														
Land	56,500	0	0%	2,600	5%	0	0%	0	0%	0	0%	59,100	2,600	5%
Imp	313,900	0	0%	11,900	4%	0	0%	0	0%	0	0%	325,800	11,900	4%
Total	370,400	0	0%	14,500	4%	0	0%	0	0%	0	0%	384,900	14,500	4%
<b>Agricultural</b>														
Land/Total	3,715,100	0	0%	229,500	6%	0	0%	-157,400	-4%	300	0%	3,787,500	72,400	2%
<b>Undeveloped</b>														
Land/Total	2,542,000	0	0%	147,600	6%	0	0%	-869,400	-34%	22,600	1%	1,842,800	-699,200	-28%
<b>Ag Forest</b>														
Land/Total	3,208,300	0	0%	304,800	10%	0	0%	-168,200	-5%	-45,000	-1%	3,299,900	91,600	3%
<b>Forest</b>														
Land/Total	6,314,000	0	0%	627,200	10%	0	0%	229,600	4%	252,000	4%	7,422,800	1,108,800	18%
<b>Other</b>														
Land	1,890,000	0	0%	514,000	27%	0	0%	1,360,000	72%	12,000	1%	3,776,000	1,886,000	100%
Imp	17,199,000	0	0%	1,747,900	10%	55,400	0%	560,400	3%	4,300	0%	19,567,000	2,368,000	14%
Total	19,089,000	0	0%	2,261,900	12%	55,400	0%	1,920,400	10%	16,300	0%	23,343,000	4,254,000	22%
<b>Total Real Estate</b>														
Land	68,998,900	0	0%	4,463,900	6%	40,900	0%	1,000	0%	212,600	0%	73,717,300	4,718,400	7%
Imp	162,718,300	0	0%	9,278,800	6%	847,900	1%	741,600	0%	-24,700	0%	173,561,900	10,843,600	7%
Total	231,717,200	0	0%	13,742,700	6%	888,800	0%	742,600	0%	187,900	0%	247,279,200	15,562,000	7%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	231,717,200											247,279,200	15,562,000	7%



**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County     36 Manitowoc  
Town        018 Manitowoc

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	32,434,300	0	0%	4,865,100	15%	58,800	0%	0	0%	-27,900	0%	37,330,300	4,896,000	15%
Imp	106,977,900	0	0%	16,046,700	15%	1,385,600	1%	0	0%	-43,800	0%	124,366,400	17,388,500	16%
Total	139,412,200	0	0%	20,911,800	15%	1,444,400	1%	0	0%	-71,700	0%	161,696,700	22,284,500	16%
<b>Commercial</b>														
Land	523,700	0	0%	52,400	10%	0	0%	0	0%	0	0%	576,100	52,400	10%
Imp	2,242,800	0	0%	224,300	10%	0	0%	0	0%	0	0%	2,467,100	224,300	10%
Total	2,766,500	0	0%	276,700	10%	0	0%	0	0%	0	0%	3,043,200	276,700	10%
<b>Manufacturing</b>														
Land	45,400	0	0%	3,600	8%	0	0%	0	0%	0	0%	49,000	3,600	8%
Imp	1,154,600	0	0%	92,400	8%	0	0%	0	0%	0	0%	1,247,000	92,400	8%
Total	1,200,000	0	0%	96,000	8%	0	0%	0	0%	0	0%	1,296,000	96,000	8%
<b>Agricultural</b>														
Land/Total	493,400	0	0%	29,800	6%	0	0%	0	0%	-4,900	-1%	518,300	24,900	5%
<b>Undeveloped</b>														
Land/Total	565,300	0	0%	40,300	7%	0	0%	0	0%	-4,500	-1%	601,100	35,800	6%
<b>Ag Forest</b>														
Land/Total	425,300	0	0%	28,300	7%	0	0%	0	0%	0	0%	453,600	28,300	7%
<b>Forest</b>														
Land/Total	1,084,500	0	0%	72,300	7%	0	0%	0	0%	182,400	17%	1,339,200	254,700	23%
<b>Other</b>														
Land	153,000	0	0%	49,500	32%	0	0%	0	0%	0	0%	202,500	49,500	32%
Imp	1,399,600	0	0%	209,900	15%	0	0%	0	0%	0	0%	1,609,500	209,900	15%
Total	1,552,600	0	0%	259,400	17%	0	0%	0	0%	0	0%	1,812,000	259,400	17%
<b>Total Real Estate</b>														
Land	35,724,900	0	0%	5,141,300	14%	58,800	0%	0	0%	145,100	0%	41,070,100	5,345,200	15%
Imp	111,774,900	0	0%	16,573,300	15%	1,385,600	1%	0	0%	-43,800	0%	129,690,000	17,915,100	16%
Total	147,499,800	0	0%	21,714,600	15%	1,444,400	1%	0	0%	101,300	0%	170,760,100	23,260,300	16%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	147,499,800											170,760,100	23,260,300	16%

County36Manitowoc

Town020Manitowoc Rapids

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	43,097,200	-169,800	0%	2,151,400	5%	0	0%	200,600	0%	0	0%	45,279,400	2,182,200	5%
Imp	278,668,300	-423,600	0%	13,938,800	5%	2,397,700	1%	1,061,200	0%	-6,400	0%	295,636,000	16,967,700	6%
Total	321,765,500	-593,400	0%	16,090,200	5%	2,397,700	1%	1,261,800	0%	-6,400	0%	340,915,400	19,149,900	6%
Commercial														
Land	2,788,600	-3,500	0%	558,800	20%	0	0%	17,600	1%	0	0%	3,361,500	572,900	21%
Imp	11,743,000	-19,400	0%	2,377,200	20%	234,700	2%	325,200	3%	-210,900	-2%	14,449,800	2,706,800	23%
Total	14,531,600	-22,900	0%	2,936,000	20%	234,700	2%	342,800	2%	-210,900	-1%	17,811,300	3,279,700	23%
Manufacturing														
Land	43,700	0	0%	3,500	8%	0	0%	0	0%	0	0%	47,200	3,500	8%
Imp	553,700	0	0%	16,000	3%	0	0%	0	0%	0	0%	569,700	16,000	3%
Total	597,400	0	0%	19,500	3%	0	0%	0	0%	0	0%	616,900	19,500	3%
Agricultural														
Land/Total	2,838,700	1,800	0%	175,300	6%	0	0%	-4,200	0%	0	0%	3,011,600	172,900	6%
Undeveloped														
Land/Total	2,192,500	14,000	1%	156,400	7%	0	0%	-8,400	0%	0	0%	2,354,500	162,000	7%
Ag Forest														
Land/Total	2,007,000	0	0%	137,200	7%	0	0%	103,600	5%	0	0%	2,247,800	240,800	12%
Forest														
Land/Total	2,362,900	8,600	0%	151,200	6%	0	0%	-207,000	-9%	201,600	9%	2,517,300	154,400	7%
Other														
Land	1,786,200	19,200	1%	316,800	18%	0	0%	-20,400	-1%	0	0%	2,101,800	315,600	18%
Imp	12,574,100	700	0%	1,257,400	10%	0	0%	-1,600	0%	0	0%	13,830,600	1,256,500	10%
Total	14,360,300	19,900	0%	1,574,200	11%	0	0%	-22,000	0%	0	0%	15,932,400	1,572,100	11%
Total Real Estate														
Land	57,116,800	-129,700	0%	3,650,600	6%	0	0%	81,800	0%	201,600	0%	60,921,100	3,804,300	7%
Imp	303,539,100	-442,300	0%	17,589,400	6%	2,632,400	1%	1,384,800	0%	-217,300	0%	324,486,100	20,947,000	7%
Total	360,655,900	-572,000	0%	21,240,000	6%	2,632,400	1%	1,466,600	0%	-15,700	0%	385,407,200	24,751,300	7%
TOTAL EQUALIZED VALUE		2024 Total										2025 Total	Total \$ Change	% Change
Real Estate		360,655,900										385,407,200	24,751,300	7%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 36 Manitowoc  
 Town 022 Maple Grove

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	8,076,900	0	0%	807,700	10%	81,300	1%	0	0%	2,200	0%	8,968,100	891,200	11%
Imp	51,942,700	0	0%	5,194,300	10%	1,599,600	3%	0	0%	-17,700	0%	58,718,900	6,776,200	13%
Total	60,019,600	0	0%	6,002,000	10%	1,680,900	3%	0	0%	-15,500	0%	67,687,000	7,667,400	13%
<b>Commercial</b>														
Land	610,900	0	0%	61,100	10%	25,400	4%	0	0%	18,100	3%	715,500	104,600	17%
Imp	2,459,900	0	0%	246,000	10%	535,800	22%	0	0%	0	0%	3,241,700	781,800	32%
Total	3,070,800	0	0%	307,100	10%	561,200	18%	0	0%	18,100	1%	3,957,200	886,400	29%
<b>Manufacturing</b>														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
<b>Agricultural</b>														
Land/Total	3,918,600	0	0%	236,600	6%	0	0%	0	0%	-1,100	0%	4,154,100	235,500	6%
<b>Undeveloped</b>														
Land/Total	1,664,400	0	0%	113,400	7%	0	0%	0	0%	-2,800	0%	1,775,000	110,600	7%
<b>Ag Forest</b>														
Land/Total	6,142,500	0	0%	614,300	10%	0	0%	0	0%	0	0%	6,756,800	614,300	10%
<b>Forest</b>														
Land/Total	9,225,000	0	0%	922,500	10%	0	0%	0	0%	-220,000	-2%	9,927,500	702,500	8%
<b>Other</b>														
Land	2,140,000	0	0%	428,000	20%	0	0%	0	0%	-24,000	-1%	2,544,000	404,000	19%
Imp	25,762,500	0	0%	2,576,300	10%	0	0%	0	0%	-6,800	0%	28,332,000	2,569,500	10%
Total	27,902,500	0	0%	3,004,300	11%	0	0%	0	0%	-30,800	0%	30,876,000	2,973,500	11%
<b>Total Real Estate</b>														
Land	31,778,300	0	0%	3,183,600	10%	106,700	0%	0	0%	-227,600	-1%	34,841,000	3,062,700	10%
Imp	80,165,100	0	0%	8,016,600	10%	2,135,400	3%	0	0%	-24,500	0%	90,292,600	10,127,500	13%
Total	111,943,400	0	0%	11,200,200	10%	2,242,100	2%	0	0%	-252,100	0%	125,133,600	13,190,200	12%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	111,943,400											125,133,600	13,190,200	12%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 36 Manitowoc  
 Town 024 Meeme

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	30,962,500	0	0%	1,857,800	6%	3,800	0%	0	0%	3,400	0%	32,827,500	1,865,000	6%
Imp	140,468,700	-200	0%	8,428,100	6%	857,000	1%	0	0%	-137,400	0%	149,616,200	9,147,500	7%
Total	171,431,200	-200	0%	10,285,900	6%	860,800	1%	0	0%	-134,000	0%	182,443,700	11,012,500	6%
<b>Commercial</b>														
Land	203,900	0	0%	12,200	6%	0	0%	0	0%	0	0%	216,100	12,200	6%
Imp	1,494,400	0	0%	89,700	6%	0	0%	0	0%	-97,000	-6%	1,487,100	-7,300	0%
Total	1,698,300	0	0%	101,900	6%	0	0%	0	0%	-97,000	-6%	1,703,200	4,900	0%
<b>Manufacturing</b>														
Land	1,108,500	0	0%	143,900	13%	0	0%	0	0%	0	0%	1,252,400	143,900	13%
Imp	4,361,600	0	0%	233,700	5%	0	0%	0	0%	0	0%	4,595,300	233,700	5%
Total	5,470,100	0	0%	377,600	7%	0	0%	0	0%	0	0%	5,847,700	377,600	7%
<b>Agricultural</b>														
Land/Total	4,173,800	0	0%	258,700	6%	0	0%	0	0%	-1,400	0%	4,431,100	257,300	6%
<b>Undeveloped</b>														
Land/Total	1,583,100	0	0%	110,900	7%	0	0%	0	0%	0	0%	1,694,000	110,900	7%
<b>Ag Forest</b>														
Land/Total	3,737,200	0	0%	0	0%	0	0%	0	0%	0	0%	3,737,200	0	0%
<b>Forest</b>														
Land/Total	3,366,100	0	0%	0	0%	0	0%	0	0%	-114,800	-3%	3,251,300	-114,800	-3%
<b>Other</b>														
Land	3,230,000	0	0%	0	0%	0	0%	0	0%	-20,000	-1%	3,210,000	-20,000	-1%
Imp	26,470,100	0	0%	2,647,000	10%	40,600	0%	0	0%	-80,800	0%	29,076,900	2,606,800	10%
Total	29,700,100	0	0%	2,647,000	9%	40,600	0%	0	0%	-100,800	0%	32,286,900	2,586,800	9%
<b>Total Real Estate</b>														
Land	48,365,100	0	0%	2,383,500	5%	3,800	0%	0	0%	-132,800	0%	50,619,600	2,254,500	5%
Imp	172,794,800	-200	0%	11,398,500	7%	897,600	1%	0	0%	-315,200	0%	184,775,500	11,980,700	7%
Total	221,159,900	-200	0%	13,782,000	6%	901,400	0%	0	0%	-448,000	0%	235,395,100	14,235,200	6%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	221,159,900											235,395,100	14,235,200	6%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County    36    Manitowoc  
Town        026    Mishicot

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	21,302,700	-105,600	0%	646,500	3%	0	0%	704,400	3%	0	0%	22,548,000	1,245,300	6%
Imp	107,823,700	-261,400	0%	3,368,100	3%	1,141,600	1%	9,418,000	9%	0	0%	121,490,000	13,666,300	13%
Total	129,126,400	-367,000	0%	4,014,600	3%	1,141,600	1%	10,122,400	8%	0	0%	144,038,000	14,911,600	12%
<b>Commercial</b>														
Land	791,300	-8,300	-1%	59,800	8%	0	0%	-369,200	-47%	0	0%	473,600	-317,700	-40%
Imp	3,198,300	0	0%	302,400	9%	138,000	4%	-349,400	-11%	-41,400	-1%	3,247,900	49,600	2%
Total	3,989,600	-8,300	0%	362,200	9%	138,000	3%	-718,600	-18%	-41,400	-1%	3,721,500	-268,100	-7%
<b>Manufacturing</b>														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
<b>Agricultural</b>														
Land/Total	2,861,600	800	0%	172,600	6%	0	0%	-84,600	-3%	0	0%	2,950,400	88,800	3%
<b>Undeveloped</b>														
Land/Total	3,968,200	40,100	1%	342,700	9%	0	0%	-2,635,000	-66%	0	0%	1,716,000	-2,252,200	-57%
<b>Ag Forest</b>														
Land/Total	2,976,700	2,000	0%	359,400	12%	0	0%	1,410,400	47%	0	0%	4,748,500	1,771,800	60%
<b>Forest</b>														
Land/Total	3,964,700	0	0%	470,000	12%	0	0%	1,705,600	43%	261,000	7%	6,401,300	2,436,600	61%
<b>Other</b>														
Land	2,303,400	21,600	1%	685,000	30%	0	0%	-540,000	-23%	0	0%	2,470,000	166,600	7%
Imp	18,625,300	57,700	0%	1,373,300	7%	69,000	0%	-9,900,600	-53%	0	0%	10,224,700	-8,400,600	-45%
Total	20,928,700	79,300	0%	2,058,300	10%	69,000	0%	-10,440,600	-50%	0	0%	12,694,700	-8,234,000	-39%
<b>Total Real Estate</b>														
Land	38,168,600	-49,400	0%	2,736,000	7%	0	0%	191,600	1%	261,000	1%	41,307,800	3,139,200	8%
Imp	129,647,300	-203,700	0%	5,043,800	4%	1,348,600	1%	-832,000	-1%	-41,400	0%	134,962,600	5,315,300	4%
Total	167,815,900	-253,100	0%	7,779,800	5%	1,348,600	1%	-640,400	0%	219,600	0%	176,270,400	8,454,500	5%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	167,815,900											176,270,400	8,454,500	5%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 36 Manitowoc  
 Town 028 Newton

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	67,684,300	527,900	1%	3,410,600	5%	16,300	0%	0	0%	-25,600	0%	71,613,500	3,929,200	6%
Imp	263,351,900	353,900	0%	13,185,300	5%	3,234,100	1%	0	0%	-517,000	0%	279,608,200	16,256,300	6%
Total	331,036,200	881,800	0%	16,595,900	5%	3,250,400	1%	0	0%	-542,600	0%	351,221,700	20,185,500	6%
<b>Commercial</b>														
Land	1,895,800	144,700	8%	408,100	22%	0	0%	0	0%	23,900	1%	2,472,500	576,700	30%
Imp	13,253,700	-466,900	-4%	2,557,400	19%	1,021,300	8%	0	0%	190,400	1%	16,555,900	3,302,200	25%
Total	15,149,500	-322,200	-2%	2,965,500	20%	1,021,300	7%	0	0%	214,300	1%	19,028,400	3,878,900	26%
<b>Manufacturing</b>														
Land	1,509,000	0	0%	155,700	10%	0	0%	0	0%	0	0%	1,664,700	155,700	10%
Imp	19,938,100	0	0%	695,400	3%	468,000	2%	0	0%	0	0%	21,101,500	1,163,400	6%
Total	21,447,100	0	0%	851,100	4%	468,000	2%	0	0%	0	0%	22,766,200	1,319,100	6%
<b>Agricultural</b>														
Land/Total	3,461,400	146,300	4%	214,000	6%	0	0%	0	0%	-200	0%	3,821,500	360,100	10%
<b>Undeveloped</b>														
Land/Total	2,747,600	-684,100	-25%	175,900	6%	0	0%	0	0%	-3,900	0%	2,235,500	-512,100	-19%
<b>Ag Forest</b>														
Land/Total	3,437,400	-249,600	-7%	311,000	9%	0	0%	0	0%	-4,500	0%	3,494,300	56,900	2%
<b>Forest</b>														
Land/Total	4,987,300	-366,600	-7%	450,800	9%	0	0%	0	0%	-9,000	0%	5,062,500	75,200	2%
<b>Other</b>														
Land	2,796,500	-579,300	-21%	442,300	16%	0	0%	0	0%	0	0%	2,659,500	-137,000	-5%
Imp	19,740,200	-282,400	-1%	1,945,800	10%	64,600	0%	0	0%	0	0%	21,468,200	1,728,000	9%
Total	22,536,700	-861,700	-4%	2,388,100	11%	64,600	0%	0	0%	0	0%	24,127,700	1,591,000	7%
<b>Total Real Estate</b>														
Land	88,519,300	-1,060,700	-1%	5,568,400	6%	16,300	0%	0	0%	-19,300	0%	93,024,000	4,504,700	5%
Imp	316,283,900	-395,400	0%	18,383,900	6%	4,788,000	2%	0	0%	-326,600	0%	338,733,800	22,449,900	7%
Total	404,803,200	-1,456,100	0%	23,952,300	6%	4,804,300	1%	0	0%	-345,900	0%	431,757,800	26,954,600	7%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	404,803,200											431,757,800	26,954,600	7%

County36Manitowoc

Town030Rockland

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	23,566,100	0	0%	2,591,600	11%	146,600	1%	-11,600	0%	12,300	0%	26,305,000	2,738,900	12%
Imp	96,771,800	0	0%	10,647,500	11%	2,486,200	3%	46,400	0%	-11,200	0%	109,940,700	13,168,900	14%
Total	120,337,900	0	0%	13,239,100	11%	2,632,800	2%	34,800	0%	1,100	0%	136,245,700	15,907,800	13%
Commercial														
Land	923,600	0	0%	513,600	56%	0	0%	-9,600	-1%	0	0%	1,427,600	504,000	55%
Imp	4,295,200	0	0%	0	0%	0	0%	-156,400	-4%	-19,400	0%	4,119,400	-175,800	-4%
Total	5,218,800	0	0%	513,600	10%	0	0%	-166,000	-3%	-19,400	0%	5,547,000	328,200	6%
Manufacturing														
Land	6,400	0	0%	500	8%	0	0%	0	0%	17,200	269%	24,100	17,700	277%
Imp	64,000	0	0%	2,600	4%	568,900	889%	0	0%	320,100	500%	955,600	891,600	1393%
Total	70,400	0	0%	3,100	4%	568,900	808%	0	0%	337,300	479%	979,700	909,300	1292%
Agricultural														
Land/Total	3,069,100	0	0%	179,900	6%	0	0%	8,000	0%	-2,400	0%	3,254,600	185,500	6%
Undeveloped														
Land/Total	2,332,100	0	0%	162,700	7%	0	0%	-32,200	-1%	-3,700	0%	2,458,900	126,800	5%
Ag Forest														
Land/Total	3,152,300	0	0%	348,000	11%	0	0%	-40,600	-1%	20,000	1%	3,479,700	327,400	10%
Forest														
Land/Total	2,340,000	0	0%	262,500	11%	0	0%	45,000	2%	220,000	9%	2,867,500	527,500	23%
Other														
Land	1,740,000	0	0%	348,000	20%	0	0%	0	0%	-24,000	-1%	2,064,000	324,000	19%
Imp	19,566,900	0	0%	1,934,000	10%	411,600	2%	-453,400	-2%	-535,900	-3%	20,923,200	1,356,300	7%
Total	21,306,900	0	0%	2,282,000	11%	411,600	2%	-453,400	-2%	-559,900	-3%	22,987,200	1,680,300	8%
Total Real Estate														
Land	37,129,600	0	0%	4,406,800	12%	146,600	0%	-41,000	0%	239,400	1%	41,881,400	4,751,800	13%
Imp	120,697,900	0	0%	12,584,100	10%	3,466,700	3%	-563,400	0%	-246,400	0%	135,938,900	15,241,000	13%
Total	157,827,500	0	0%	16,990,900	11%	3,613,300	2%	-604,400	0%	-7,000	0%	177,820,300	19,992,800	13%
TOTAL EQUALIZED VALUE		2024 Total										2025 Total	Total \$ Change	% Change
Real Estate		157,827,500										177,820,300	19,992,800	13%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 36 Manitowoc  
 Town 032 Schleswig

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	99,934,600	0	0%	2,998,000	3%	29,500	0%	0	0%	-40,000	0%	102,922,100	2,987,500	3%
Imp	273,141,400	0	0%	8,194,200	3%	2,501,200	1%	0	0%	-354,300	0%	283,482,500	10,341,100	4%
Total	373,076,000	0	0%	11,192,200	3%	2,530,700	1%	0	0%	-394,300	0%	386,404,600	13,328,600	4%
<b>Commercial</b>														
Land	1,028,800	0	0%	154,300	15%	0	0%	0	0%	0	0%	1,183,100	154,300	15%
Imp	4,520,200	0	0%	678,000	15%	0	0%	0	0%	0	0%	5,198,200	678,000	15%
Total	5,549,000	0	0%	832,300	15%	0	0%	0	0%	0	0%	6,381,300	832,300	15%
<b>Manufacturing</b>														
Land	1,457,900	0	0%	16,700	1%	0	0%	0	0%	0	0%	1,474,600	16,700	1%
Imp	4,796,300	0	0%	360,200	8%	0	0%	0	0%	0	0%	5,156,500	360,200	8%
Total	6,254,200	0	0%	376,900	6%	0	0%	0	0%	0	0%	6,631,100	376,900	6%
<b>Agricultural</b>														
Land/Total	2,252,000	0	0%	130,900	6%	0	0%	0	0%	-9,300	0%	2,373,600	121,600	5%
<b>Undeveloped</b>														
Land/Total	3,467,000	0	0%	280,300	8%	0	0%	0	0%	9,200	0%	3,756,500	289,500	8%
<b>Ag Forest</b>														
Land/Total	3,162,600	0	0%	753,000	24%	0	0%	0	0%	-93,600	-3%	3,822,000	659,400	21%
<b>Forest</b>														
Land/Total	4,972,800	0	0%	1,184,000	24%	0	0%	0	0%	-57,200	-1%	6,099,600	1,126,800	23%
<b>Other</b>														
Land	680,000	0	0%	136,000	20%	0	0%	0	0%	12,000	2%	828,000	148,000	22%
Imp	4,379,100	0	0%	437,900	10%	268,200	6%	0	0%	0	0%	5,085,200	706,100	16%
Total	5,059,100	0	0%	573,900	11%	268,200	5%	0	0%	12,000	0%	5,913,200	854,100	17%
<b>Total Real Estate</b>														
Land	116,955,700	0	0%	5,653,200	5%	29,500	0%	0	0%	-178,900	0%	122,459,500	5,503,800	5%
Imp	286,837,000	0	0%	9,670,300	3%	2,769,400	1%	0	0%	-354,300	0%	298,922,400	12,085,400	4%
Total	403,792,700	0	0%	15,323,500	4%	2,798,900	1%	0	0%	-533,200	0%	421,381,900	17,589,200	4%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	403,792,700											421,381,900	17,589,200	4%



County36Manitowoc

Town034Two Creeks

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	18,999,000	0	0%	2,849,900	15%	316,300	2%	0	0%	1,100	0%	22,166,300	3,167,300	17%
Imp	34,235,900	0	0%	5,135,400	15%	439,100	1%	0	0%	-6,800	0%	39,803,600	5,567,700	16%
Total	53,234,900	0	0%	7,985,300	15%	755,400	1%	0	0%	-5,700	0%	61,969,900	8,735,000	16%
Commercial														
Land	59,000	0	0%	5,900	10%	0	0%	0	0%	0	0%	64,900	5,900	10%
Imp	419,000	0	0%	41,900	10%	0	0%	0	0%	0	0%	460,900	41,900	10%
Total	478,000	0	0%	47,800	10%	0	0%	0	0%	0	0%	525,800	47,800	10%
Manufacturing														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Agricultural														
Land/Total	1,864,800	0	0%	110,300	6%	0	0%	0	0%	-800	0%	1,974,300	109,500	6%
Undeveloped														
Land/Total	1,351,300	0	0%	332,700	25%	0	0%	0	0%	0	0%	1,684,000	332,700	25%
Ag Forest														
Land/Total	359,100	0	0%	25,700	7%	0	0%	0	0%	0	0%	384,800	25,700	7%
Forest														
Land/Total	210,000	0	0%	15,000	7%	0	0%	0	0%	0	0%	225,000	15,000	7%
Other														
Land	1,640,500	0	0%	289,500	18%	0	0%	0	0%	0	0%	1,930,000	289,500	18%
Imp	10,854,900	0	0%	1,085,500	10%	0	0%	0	0%	0	0%	11,940,400	1,085,500	10%
Total	12,495,400	0	0%	1,375,000	11%	0	0%	0	0%	0	0%	13,870,400	1,375,000	11%
Total Real Estate														
Land	24,483,700	0	0%	3,629,000	15%	316,300	1%	0	0%	300	0%	28,429,300	3,945,600	16%
Imp	45,509,800	0	0%	6,262,800	14%	439,100	1%	0	0%	-6,800	0%	52,204,900	6,695,100	15%
Total	69,993,500	0	0%	9,891,800	14%	755,400	1%	0	0%	-6,500	0%	80,634,200	10,640,700	15%
TOTAL EQUALIZED VALUE		2024 Total										2025 Total	Total \$ Change	% Change
Real Estate		69,993,500										80,634,200	10,640,700	15%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County    36    Manitowoc  
Town       036    Two Rivers

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	38,506,900	-26,600	0%	5,002,400	13%	111,600	0%	0	0%	66,100	0%	43,660,400	5,153,500	13%
Imp	177,989,800	92,700	0%	23,150,700	13%	1,394,500	1%	0	0%	6,600	0%	202,634,300	24,644,500	14%
Total	216,496,700	66,100	0%	28,153,100	13%	1,506,100	1%	0	0%	72,700	0%	246,294,700	29,798,000	14%
<b>Commercial</b>														
Land	1,505,300	32,300	2%	199,900	13%	0	0%	0	0%	0	0%	1,737,500	232,200	15%
Imp	4,767,600	247,200	5%	651,900	14%	0	0%	0	0%	-15,000	0%	5,651,700	884,100	19%
Total	6,272,900	279,500	4%	851,800	14%	0	0%	0	0%	-15,000	0%	7,389,200	1,116,300	18%
<b>Manufacturing</b>														
Land	167,800	0	0%	13,400	8%	0	0%	0	0%	0	0%	181,200	13,400	8%
Imp	1,534,300	0	0%	122,100	8%	0	0%	0	0%	0	0%	1,656,400	122,100	8%
Total	1,702,100	0	0%	135,500	8%	0	0%	0	0%	0	0%	1,837,600	135,500	8%
<b>Agricultural</b>														
Land/Total	2,024,400	2,900	0%	122,500	6%	0	0%	0	0%	100	0%	2,149,900	125,500	6%
<b>Undeveloped</b>														
Land/Total	4,595,100	93,100	2%	702,300	15%	0	0%	0	0%	0	0%	5,390,500	795,400	17%
<b>Ag Forest</b>														
Land/Total	1,178,700	12,000	1%	85,100	7%	0	0%	0	0%	-22,500	-2%	1,253,300	74,600	6%
<b>Forest</b>														
Land/Total	5,506,000	-256,000	-5%	375,000	7%	0	0%	0	0%	405,000	7%	6,030,000	524,000	10%
<b>Other</b>														
Land	1,194,400	-14,400	-1%	590,000	49%	0	0%	0	0%	-45,000	-4%	1,725,000	530,600	44%
Imp	7,711,800	-231,000	-3%	748,100	10%	0	0%	0	0%	-129,900	-2%	8,099,000	387,200	5%
Total	8,906,200	-245,400	-3%	1,338,100	15%	0	0%	0	0%	-174,900	-2%	9,824,000	917,800	10%
<b>Total Real Estate</b>														
Land	54,678,600	-156,700	0%	7,090,600	13%	111,600	0%	0	0%	403,700	1%	62,127,800	7,449,200	14%
Imp	192,003,500	108,900	0%	24,672,800	13%	1,394,500	1%	0	0%	-138,300	0%	218,041,400	26,037,900	14%
Total	246,682,100	-47,800	0%	31,763,400	13%	1,506,100	1%	0	0%	265,400	0%	280,169,200	33,487,100	14%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	246,682,100											280,169,200	33,487,100	14%

County36Manitowoc

Village112Cleveland

2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	23,047,500	16,900	0%	695,100	3%	0	0%	210,200	1%	0	0%	23,969,700	922,200	4%
Imp	113,393,900	-206,400	0%	3,407,300	3%	179,700	0%	778,800	1%	-91,100	0%	117,462,200	4,068,300	4%
Total	136,441,400	-189,500	0%	4,102,400	3%	179,700	0%	989,000	1%	-91,100	0%	141,431,900	4,990,500	4%
Commercial														
Land	2,965,900	0	0%	296,300	10%	0	0%	-5,600	0%	-5,600	0%	3,251,000	285,100	10%
Imp	11,181,900	-17,800	0%	1,119,200	10%	0	0%	55,600	0%	0	0%	12,338,900	1,157,000	10%
Total	14,147,800	-17,800	0%	1,415,500	10%	0	0%	50,000	0%	-5,600	0%	15,589,900	1,442,100	10%
Manufacturing														
Land	86,700	0	0%	6,900	8%	0	0%	0	0%	0	0%	93,600	6,900	8%
Imp	690,100	0	0%	0	0%	0	0%	0	0%	0	0%	690,100	0	0%
Total	776,800	0	0%	6,900	1%	0	0%	0	0%	0	0%	783,700	6,900	1%
Agricultural														
Land/Total	77,500	-1,000	-1%	5,000	6%	0	0%	16,000	21%	900	1%	98,400	20,900	27%
Undeveloped														
Land/Total	45,600	0	0%	4,000	9%	0	0%	2,600	6%	0	0%	52,200	6,600	14%
Ag Forest														
Land/Total	35,700	0	0%	2,400	7%	0	0%	-4,200	-12%	2,300	6%	36,200	500	1%
Forest														
Land/Total	4,200	0	0%	300	7%	0	0%	0	0%	0	0%	4,500	300	7%
Other														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total Real Estate														
Land	26,263,100	15,900	0%	1,010,000	4%	0	0%	219,000	1%	-2,400	0%	27,505,600	1,242,500	5%
Imp	125,265,900	-224,200	0%	4,526,500	4%	179,700	0%	834,400	1%	-91,100	0%	130,491,200	5,225,300	4%
Total	151,529,000	-208,300	0%	5,536,500	4%	179,700	0%	1,053,400	1%	-93,500	0%	157,996,800	6,467,800	4%
TOTAL EQUALIZED VALUE		2024 Total										2025 Total	Total \$ Change	% Change
Real Estate		151,529,000										157,996,800	6,467,800	4%

County36Manitowoc  
Village126Francis Creek

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	7,791,400	0	0%	388,400	5%	71,600	1%	-47,800	-1%	0	0%	8,203,600	412,200	5%
Imp	47,723,300	-200	0%	2,386,200	5%	1,948,200	4%	0	0%	-3,100	0%	52,054,400	4,331,100	9%
Total	55,514,700	-200	0%	2,774,600	5%	2,019,800	4%	-47,800	0%	-3,100	0%	60,258,000	4,743,300	9%
Commercial														
Land	2,057,600	0	0%	205,800	10%	27,800	1%	0	0%	-20,100	-1%	2,271,100	213,500	10%
Imp	8,883,000	0	0%	879,900	10%	81,300	1%	-168,200	-2%	-88,100	-1%	9,587,900	704,900	8%
Total	10,940,600	0	0%	1,085,700	10%	109,100	1%	-168,200	-2%	-108,200	-1%	11,859,000	918,400	8%
Manufacturing														
Land	39,100	0	0%	4,900	13%	0	0%	0	0%	0	0%	44,000	4,900	13%
Imp	317,000	0	0%	6,300	2%	0	0%	0	0%	0	0%	323,300	6,300	2%
Total	356,100	0	0%	11,200	3%	0	0%	0	0%	0	0%	367,300	11,200	3%
Agricultural														
Land/Total	75,700	0	0%	4,700	6%	0	0%	1,200	2%	300	0%	81,900	6,200	8%
Undeveloped														
Land/Total	79,600	0	0%	12,500	16%	0	0%	0	0%	-4,000	-5%	88,100	8,500	11%
Ag Forest														
Land/Total	30,400	0	0%	6,000	20%	0	0%	3,800	13%	0	0%	40,200	9,800	32%
Forest														
Land/Total	182,400	0	0%	32,900	18%	0	0%	-7,600	-4%	4,500	2%	212,200	29,800	16%
Other														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total Real Estate														
Land	10,256,200	0	0%	655,200	6%	99,400	1%	-50,400	0%	-19,300	0%	10,941,100	684,900	7%
Imp	56,923,300	-200	0%	3,272,400	6%	2,029,500	4%	-168,200	0%	-91,200	0%	61,965,600	5,042,300	9%
Total	67,179,500	-200	0%	3,927,600	6%	2,128,900	3%	-218,600	0%	-110,500	0%	72,906,700	5,727,200	9%
TOTAL EQUALIZED VALUE		2024 Total										2025 Total	Total \$ Change	% Change
Real Estate		67,179,500										72,906,700	5,727,200	9%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 36 Manitowoc  
Village 132 Kellnersville

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	2,282,100	0	0%	228,200	10%	0	0%	0	0%	-600	0%	2,509,700	227,600	10%
Imp	16,136,000	0	0%	1,613,600	10%	7,500	0%	0	0%	0	0%	17,757,100	1,621,100	10%
Total	18,418,100	0	0%	1,841,800	10%	7,500	0%	0	0%	-600	0%	20,266,800	1,848,700	10%
<b>Commercial</b>														
Land	190,100	0	0%	19,000	10%	2,400	1%	0	0%	0	0%	211,500	21,400	11%
Imp	1,558,900	0	0%	155,900	10%	46,600	3%	0	0%	0	0%	1,761,400	202,500	13%
Total	1,749,000	0	0%	174,900	10%	49,000	3%	0	0%	0	0%	1,972,900	223,900	13%
<b>Manufacturing</b>														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
<b>Agricultural</b>														
Land/Total	64,000	0	0%	3,800	6%	0	0%	0	0%	0	0%	67,800	3,800	6%
<b>Undeveloped</b>														
Land/Total	2,600	0	0%	200	8%	0	0%	0	0%	0	0%	2,800	200	8%
<b>Ag Forest</b>														
Land/Total	4,200	0	0%	300	7%	0	0%	0	0%	0	0%	4,500	300	7%
<b>Forest</b>														
Land/Total	25,200	0	0%	1,800	7%	0	0%	0	0%	0	0%	27,000	1,800	7%
<b>Other</b>														
Land	65,800	0	0%	18,200	28%	0	0%	0	0%	0	0%	84,000	18,200	28%
Imp	308,500	0	0%	17,500	6%	0	0%	0	0%	0	0%	326,000	17,500	6%
Total	374,300	0	0%	35,700	10%	0	0%	0	0%	0	0%	410,000	35,700	10%
<b>Total Real Estate</b>														
Land	2,634,000	0	0%	271,500	10%	2,400	0%	0	0%	-600	0%	2,907,300	273,300	10%
Imp	18,003,400	0	0%	1,787,000	10%	54,100	0%	0	0%	0	0%	19,844,500	1,841,100	10%
Total	20,637,400	0	0%	2,058,500	10%	56,500	0%	0	0%	-600	0%	22,751,800	2,114,400	10%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	20,637,400											22,751,800	2,114,400	10%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 36 Manitowoc  
Village 147 Maribel

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	3,273,100	0	0%	392,800	12%	0	0%	0	0%	0	0%	3,665,900	392,800	12%
Imp	21,261,100	100	0%	2,551,300	12%	2,000,800	9%	0	0%	0	0%	25,813,300	4,552,200	21%
Total	24,534,200	100	0%	2,944,100	12%	2,000,800	8%	0	0%	0	0%	29,479,200	4,945,000	20%
<b>Commercial</b>														
Land	858,200	0	0%	85,800	10%	0	0%	0	0%	0	0%	944,000	85,800	10%
Imp	5,220,800	0	0%	522,100	10%	0	0%	0	0%	0	0%	5,742,900	522,100	10%
Total	6,079,000	0	0%	607,900	10%	0	0%	0	0%	0	0%	6,686,900	607,900	10%
<b>Manufacturing</b>														
Land	46,100	0	0%	1,000	2%	0	0%	0	0%	0	0%	47,100	1,000	2%
Imp	590,800	0	0%	8,100	1%	0	0%	0	0%	0	0%	598,900	8,100	1%
Total	636,900	0	0%	9,100	1%	0	0%	0	0%	0	0%	646,000	9,100	1%
<b>Agricultural</b>														
Land/Total	129,500	0	0%	8,200	6%	0	0%	0	0%	0	0%	137,700	8,200	6%
<b>Undeveloped</b>														
Land/Total	26,300	0	0%	2,300	9%	0	0%	0	0%	0	0%	28,600	2,300	9%
<b>Ag Forest</b>														
Land/Total	18,000	0	0%	2,300	13%	0	0%	0	0%	0	0%	20,300	2,300	13%
<b>Forest</b>														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
<b>Other</b>														
Land	2,500	0	0%	0	0%	0	0%	0	0%	0	0%	2,500	0	0%
Imp	400	0	0%	0	0%	0	0%	0	0%	0	0%	400	0	0%
Total	2,900	0	0%	0	0%	0	0%	0	0%	0	0%	2,900	0	0%
<b>Total Real Estate</b>														
Land	4,353,700	0	0%	492,400	11%	0	0%	0	0%	0	0%	4,846,100	492,400	11%
Imp	27,073,100	100	0%	3,081,500	11%	2,000,800	7%	0	0%	0	0%	32,155,500	5,082,400	19%
Total	31,426,800	100	0%	3,573,900	11%	2,000,800	6%	0	0%	0	0%	37,001,600	5,574,800	18%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	31,426,800											37,001,600	5,574,800	18%

County36Manitowoc

Village151Mishicot

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	18,339,600	0	0%	2,567,500	14%	79,200	0%	0	0%	334,100	2%	21,320,400	2,980,800	16%
Imp	100,139,500	0	0%	14,019,500	14%	1,137,500	1%	0	0%	-1,400	0%	115,295,100	15,155,600	15%
Total	118,479,100	0	0%	16,587,000	14%	1,216,700	1%	0	0%	332,700	0%	136,615,500	18,136,400	15%
Commercial														
Land	3,036,900	0	0%	303,700	10%	0	0%	0	0%	-47,900	-2%	3,292,700	255,800	8%
Imp	12,734,800	0	0%	1,273,500	10%	8,200	0%	0	0%	0	0%	14,016,500	1,281,700	10%
Total	15,771,700	0	0%	1,577,200	10%	8,200	0%	0	0%	-47,900	0%	17,309,200	1,537,500	10%
Manufacturing														
Land	24,700	0	0%	2,000	8%	0	0%	0	0%	0	0%	26,700	2,000	8%
Imp	154,100	0	0%	6,200	4%	0	0%	0	0%	0	0%	160,300	6,200	4%
Total	178,800	0	0%	8,200	5%	0	0%	0	0%	0	0%	187,000	8,200	5%
Agricultural														
Land/Total	126,400	0	0%	7,800	6%	0	0%	600	0%	-900	-1%	133,900	7,500	6%
Undeveloped														
Land/Total	97,100	0	0%	11,600	12%	0	0%	0	0%	-2,200	-2%	106,500	9,400	10%
Ag Forest														
Land/Total	39,900	0	0%	2,900	7%	0	0%	0	0%	0	0%	42,800	2,900	7%
Forest														
Land/Total	222,600	0	0%	15,900	7%	0	0%	0	0%	0	0%	238,500	15,900	7%
Other														
Land	20,000	0	0%	2,000	10%	0	0%	0	0%	0	0%	22,000	2,000	10%
Imp	96,200	0	0%	0	0%	0	0%	0	0%	0	0%	96,200	0	0%
Total	116,200	0	0%	2,000	2%	0	0%	0	0%	0	0%	118,200	2,000	2%
Total Real Estate														
Land	21,907,200	0	0%	2,913,400	13%	79,200	0%	600	0%	283,100	1%	25,183,500	3,276,300	15%
Imp	113,124,600	0	0%	15,299,200	14%	1,145,700	1%	0	0%	-1,400	0%	129,568,100	16,443,500	15%
Total	135,031,800	0	0%	18,212,600	13%	1,224,900	1%	600	0%	281,700	0%	154,751,600	19,719,800	15%
TOTAL EQUALIZED VALUE		2024 Total										2025 Total	Total \$ Change	% Change
Real Estate		135,031,800										154,751,600	19,719,800	15%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 36 Manitowoc  
Village 176 Reedsville

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	9,002,700	0	0%	630,200	7%	3,800	0%	0	0%	60,100	1%	9,696,800	694,100	8%
Imp	69,430,800	0	0%	4,860,200	7%	128,100	0%	0	0%	0	0%	74,419,100	4,988,300	7%
Total	78,433,500	0	0%	5,490,400	7%	131,900	0%	0	0%	60,100	0%	84,115,900	5,682,400	7%
<b>Commercial</b>														
Land	1,406,000	0	0%	70,300	5%	0	0%	0	0%	19,700	1%	1,496,000	90,000	6%
Imp	12,253,000	0	0%	612,700	5%	22,200	0%	0	0%	341,000	3%	13,228,900	975,900	8%
Total	13,659,000	0	0%	683,000	5%	22,200	0%	0	0%	360,700	3%	14,724,900	1,065,900	8%
<b>Manufacturing</b>														
Land	216,600	0	0%	14,000	6%	0	0%	0	0%	0	0%	230,600	14,000	6%
Imp	1,430,800	0	0%	38,500	3%	0	0%	0	0%	0	0%	1,469,300	38,500	3%
Total	1,647,400	0	0%	52,500	3%	0	0%	0	0%	0	0%	1,699,900	52,500	3%
<b>Agricultural</b>														
Land/Total	50,600	0	0%	3,100	6%	0	0%	0	0%	0	0%	53,700	3,100	6%
<b>Undeveloped</b>														
Land/Total	33,900	0	0%	5,200	15%	0	0%	0	0%	0	0%	39,100	5,200	15%
<b>Ag Forest</b>														
Land/Total	6,800	0	0%	700	10%	0	0%	0	0%	0	0%	7,500	700	10%
<b>Forest</b>														
Land/Total	31,500	0	0%	3,500	11%	0	0%	0	0%	0	0%	35,000	3,500	11%
<b>Other</b>														
Land	3,400	0	0%	100	3%	0	0%	0	0%	0	0%	3,500	100	3%
Imp	6,500	0	0%	0	0%	0	0%	0	0%	0	0%	6,500	0	0%
Total	9,900	0	0%	100	1%	0	0%	0	0%	0	0%	10,000	100	1%
<b>Total Real Estate</b>														
Land	10,751,500	0	0%	727,100	7%	3,800	0%	0	0%	79,800	1%	11,562,200	810,700	8%
Imp	83,121,100	0	0%	5,511,400	7%	150,300	0%	0	0%	341,000	0%	89,123,800	6,002,700	7%
Total	93,872,600	0	0%	6,238,500	7%	154,100	0%	0	0%	420,800	0%	100,686,000	6,813,400	7%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	93,872,600											100,686,000	6,813,400	7%



County36Manitowoc

Village181Saint Nazianz

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	7,438,400	0	0%	1,041,400	14%	0	0%	0	0%	0	0%	8,479,800	1,041,400	14%
Imp	38,944,100	0	0%	5,452,200	14%	26,000	0%	0	0%	0	0%	44,422,300	5,478,200	14%
Total	46,382,500	0	0%	6,493,600	14%	26,000	0%	0	0%	0	0%	52,902,100	6,519,600	14%
Commercial														
Land	1,166,900	0	0%	116,700	10%	0	0%	0	0%	0	0%	1,283,600	116,700	10%
Imp	7,047,500	0	0%	704,800	10%	120,000	2%	0	0%	0	0%	7,872,300	824,800	12%
Total	8,214,400	0	0%	821,500	10%	120,000	1%	0	0%	0	0%	9,155,900	941,500	11%
Manufacturing														
Land	430,900	0	0%	34,400	8%	0	0%	0	0%	0	0%	465,300	34,400	8%
Imp	5,169,000	0	0%	355,300	7%	58,200	1%	0	0%	0	0%	5,582,500	413,500	8%
Total	5,599,900	0	0%	389,700	7%	58,200	1%	0	0%	0	0%	6,047,800	447,900	8%
Agricultural														
Land/Total	20,000	0	0%	1,300	7%	0	0%	600	3%	0	0%	21,900	1,900	10%
Undeveloped														
Land/Total	45,900	0	0%	1,700	4%	0	0%	0	0%	0	0%	47,600	1,700	4%
Ag Forest														
Land/Total	12,600	0	0%	3,000	24%	0	0%	0	0%	0	0%	15,600	3,000	24%
Forest														
Land/Total	33,600	0	0%	8,000	24%	0	0%	0	0%	0	0%	41,600	8,000	24%
Other														
Land	95,000	0	0%	15,000	16%	0	0%	0	0%	0	0%	110,000	15,000	16%
Imp	1,154,400	0	0%	150,600	13%	0	0%	0	0%	0	0%	1,305,000	150,600	13%
Total	1,249,400	0	0%	165,600	13%	0	0%	0	0%	0	0%	1,415,000	165,600	13%
Total Real Estate														
Land	9,243,300	0	0%	1,221,500	13%	0	0%	600	0%	0	0%	10,465,400	1,222,100	13%
Imp	52,315,000	0	0%	6,662,900	13%	204,200	0%	0	0%	0	0%	59,182,100	6,867,100	13%
Total	61,558,300	0	0%	7,884,400	13%	204,200	0%	600	0%	0	0%	69,647,500	8,089,200	13%
TOTAL EQUALIZED VALUE		2024 Total										2025 Total	Total \$ Change	% Change
Real Estate		61,558,300										69,647,500	8,089,200	13%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 36 Manitowoc  
Village 186 Valders

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	12,952,300	-8,000	0%	517,800	4%	0	0%	0	0%	0	0%	13,462,100	509,800	4%
Imp	54,958,500	-308,700	-1%	2,186,000	4%	409,400	1%	0	0%	0	0%	57,245,200	2,286,700	4%
Total	67,910,800	-316,700	0%	2,703,800	4%	409,400	1%	0	0%	0	0%	70,707,300	2,796,500	4%
<b>Commercial</b>														
Land	2,503,000	42,400	2%	127,300	5%	0	0%	0	0%	0	0%	2,672,700	169,700	7%
Imp	11,053,700	50,000	0%	555,200	5%	0	0%	0	0%	0	0%	11,658,900	605,200	5%
Total	13,556,700	92,400	1%	682,500	5%	0	0%	0	0%	0	0%	14,331,600	774,900	6%
<b>Manufacturing</b>														
Land	3,090,500	0	0%	25,100	1%	0	0%	0	0%	0	0%	3,115,600	25,100	1%
Imp	5,169,800	0	0%	361,400	7%	160,500	3%	0	0%	0	0%	5,691,700	521,900	10%
Total	8,260,300	0	0%	386,500	5%	160,500	2%	0	0%	0	0%	8,807,300	547,000	7%
<b>Agricultural</b>														
Land/Total	63,700	0	0%	3,800	6%	0	0%	0	0%	0	0%	67,500	3,800	6%
<b>Undeveloped</b>														
Land/Total	10,600	0	0%	-3,000	-28%	0	0%	0	0%	0	0%	7,600	-3,000	-28%
<b>Ag Forest</b>														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
<b>Forest</b>														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
<b>Other</b>														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
<b>Total Real Estate</b>														
Land	18,620,100	34,400	0%	671,000	4%	0	0%	0	0%	0	0%	19,325,500	705,400	4%
Imp	71,182,000	-258,700	0%	3,102,600	4%	569,900	1%	0	0%	0	0%	74,595,800	3,413,800	5%
Total	89,802,100	-224,300	0%	3,773,600	4%	569,900	1%	0	0%	0	0%	93,921,300	4,119,200	5%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	89,802,100											93,921,300	4,119,200	5%

County36Manitowoc

Village191Whitelaw

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	8,791,900	0	0%	791,300	9%	0	0%	0	0%	0	0%	9,583,200	791,300	9%
Imp	51,152,500	100	0%	4,603,700	9%	948,900	2%	0	0%	0	0%	56,705,200	5,552,700	11%
Total	59,944,400	100	0%	5,395,000	9%	948,900	2%	0	0%	0	0%	66,288,400	6,344,000	11%
Commercial														
Land	915,400	0	0%	64,100	7%	0	0%	0	0%	0	0%	979,500	64,100	7%
Imp	4,500,300	0	0%	315,000	7%	225,000	5%	0	0%	0	0%	5,040,300	540,000	12%
Total	5,415,700	0	0%	379,100	7%	225,000	4%	0	0%	0	0%	6,019,800	604,100	11%
Manufacturing														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Agricultural														
Land/Total	6,000	0	0%	400	7%	0	0%	0	0%	0	0%	6,400	400	7%
Undeveloped														
Land/Total	25,900	0	0%	1,900	7%	0	0%	0	0%	0	0%	27,800	1,900	7%
Ag Forest														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Forest														
Land/Total	22,500	0	0%	2,500	11%	0	0%	0	0%	0	0%	25,000	2,500	11%
Other														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total Real Estate														
Land	9,761,700	0	0%	860,200	9%	0	0%	0	0%	0	0%	10,621,900	860,200	9%
Imp	55,652,800	100	0%	4,918,700	9%	1,173,900	2%	0	0%	0	0%	61,745,500	6,092,700	11%
Total	65,414,500	100	0%	5,778,900	9%	1,173,900	2%	0	0%	0	0%	72,367,400	6,952,900	11%
TOTAL EQUALIZED VALUE		2024 Total										2025 Total	Total \$ Change	% Change
Real Estate		65,414,500										72,367,400	6,952,900	11%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 36 Manitowoc  
City 241 Kiel

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	41,478,700	203,900	0%	2,501,000	6%	2,200	0%	0	0%	177,800	0%	44,363,600	2,884,900	7%
Imp	266,337,700	810,200	0%	16,028,900	6%	1,006,300	0%	0	0%	266,000	0%	284,449,100	18,111,400	7%
Total	307,816,400	1,014,100	0%	18,529,900	6%	1,008,500	0%	0	0%	443,800	0%	328,812,700	20,996,300	7%
<b>Commercial</b>														
Land	9,718,300	-238,000	-2%	568,800	6%	0	0%	0	0%	-6,600	0%	10,042,500	324,200	3%
Imp	59,166,200	-1,864,000	-3%	3,438,100	6%	774,300	1%	0	0%	0	0%	61,514,600	2,348,400	4%
Total	68,884,500	-2,102,000	-3%	4,006,900	6%	774,300	1%	0	0%	-6,600	0%	71,557,100	2,672,600	4%
<b>Manufacturing</b>														
Land	1,716,000	0	0%	109,800	6%	0	0%	0	0%	31,600	2%	1,857,400	141,400	8%
Imp	37,505,400	0	0%	753,300	2%	2,280,500	6%	0	0%	315,800	1%	40,855,000	3,349,600	9%
Total	39,221,400	0	0%	863,100	2%	2,280,500	6%	0	0%	347,400	1%	42,712,400	3,491,000	9%
<b>Agricultural</b>														
Land/Total	6,800	0	0%	400	6%	0	0%	0	0%	0	0%	7,200	400	6%
<b>Undeveloped</b>														
Land/Total	9,100	0	0%	700	8%	0	0%	0	0%	0	0%	9,800	700	8%
<b>Ag Forest</b>														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
<b>Forest</b>														
Land/Total	8,600	4,000	47%	3,000	35%	0	0%	0	0%	0	0%	15,600	7,000	81%
<b>Other</b>														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
<b>Total Real Estate</b>														
Land	52,937,500	-30,100	0%	3,183,700	6%	2,200	0%	0	0%	202,800	0%	56,296,100	3,358,600	6%
Imp	363,009,300	-1,053,800	0%	20,220,300	6%	4,061,100	1%	0	0%	581,800	0%	386,818,700	23,809,400	7%
Total	415,946,800	-1,083,900	0%	23,404,000	6%	4,063,300	1%	0	0%	784,600	0%	443,114,800	27,168,000	7%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	415,946,800											443,114,800	27,168,000	7%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

**CITY OF KIEL**                      **241**                      **241**  
**County**                              **36 Manitowoc**                      **08 Calumet**

<b>REAL ESTATE</b>	<b>2024 RE Equalized Value</b>	<b>Removal of Prior Year Compensation</b>	<b>% Change</b>	<b>\$ Amount of Economic Change</b>	<b>% Change</b>	<b>\$ Amount of New Constr</b>	<b>% Change</b>	<b>Correction &amp; Compensation</b>	<b>% Change</b>	<b>\$ Amount of All Other Changes</b>	<b>% Change</b>	<b>2025 RE Equalized Value</b>	<b>Total \$ Change in R.E. Value</b>	<b>% Change</b>
<b>Residential</b>														
Land	45,037,900	203,800	0%	2,716,000	6%	2,200	0%	0	0%	177,800	0%	48,137,700	3,099,800	7%
Imp	287,516,900	800,500	0%	17,307,900	6%	1,034,900	0%	0	0%	266,000	0%	306,926,200	19,409,300	7%
Total	332,554,800	1,004,300	0%	20,023,900	6%	1,037,100	0%	0	0%	443,800	0%	355,063,900	22,509,100	7%
<b>Commercial</b>														
Land	10,883,700	-238,600	-2%	657,000	6%	0	0%	0	0%	-6,600	0%	11,295,500	411,800	4%
Imp	66,325,800	-1,924,000	-3%	3,976,000	6%	774,300	1%	0	0%	0	0%	69,152,100	2,826,300	4%
Total	77,209,500	-2,162,600	-3%	4,633,000	6%	774,300	1%	0	0%	-6,600	0%	80,447,600	3,238,100	4%
<b>Manufacturing</b>														
Land	2,418,500	0	0%	185,400	8%	0	0%	0	0%	31,600	1%	2,635,500	217,000	9%
Imp	65,665,900	0	0%	891,200	1%	2,280,500	3%	0	0%	-1,065,300	-2%	67,772,300	2,106,400	3%
Total	68,084,400	0	0%	1,076,600	2%	2,280,500	3%	0	0%	-1,033,700	-2%	70,407,800	2,323,400	3%
<b>Agricultural</b>														
Land/Total	23,400	-800	-3%	1,300	6%	0	0%	0	0%	0	0%	23,900	500	2%
<b>Undeveloped</b>														
Land/Total	21,900	0	0%	700	3%	0	0%	0	0%	0	0%	22,600	700	3%
<b>Ag Forest</b>														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
<b>Forest</b>														
Land/Total	8,600	4,000	47%	3,000	35%	0	0%	0	0%	0	0%	15,600	7,000	81%
<b>Other</b>														
Land	0	0	0%	0		0		0		0		0	0	
Imp	0	0	0%	0		0		0		0		0	0	
Total	0	0	0%	0		0		0		0		0	0	
<b>Total Real Estate</b>														
Land	58,394,000	-31,600	0%	3,563,400	6%	2,200	0%	0	0%	202,800	0%	62,130,800	3,736,800	6%
Imp	419,508,600	-1,123,500	0%	22,175,100	5%	4,089,700	1%	0	0%	-799,300	0%	443,850,600	24,342,000	6%
Total	477,902,600	-1,155,100	0%	25,738,500	5%	4,091,900	1%	0	0%	-596,500	0%	505,981,400	28,078,800	6%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	477,902,600											505,981,400	28,078,800	6%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 36 Manitowoc  
City 251 Manitowoc

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	420,594,500	108,800	0%	50,484,400	12%	1,750,000	0%	0	0%	0	0%	472,937,700	52,343,200	12%
Imp	1,832,916,200	-6,254,200	0%	219,199,400	12%	16,000,000	1%	0	0%	-168,800	0%	2,061,692,600	228,776,400	12%
Total	2,253,510,700	-6,145,400	0%	269,683,800	12%	17,750,000	1%	0	0%	-168,800	0%	2,534,630,300	281,119,600	12%
<b>Commercial</b>														
Land	180,639,400	-477,700	0%	16,204,500	9%	175,000	0%	-224,400	0%	256,200	0%	196,573,000	15,933,600	9%
Imp	692,252,000	-4,097,500	-1%	61,541,000	9%	2,000,000	0%	-8,731,200	-1%	2,323,200	0%	745,287,500	53,035,500	8%
Total	872,891,400	-4,575,200	-1%	77,745,500	9%	2,175,000	0%	-8,955,600	-1%	2,579,400	0%	941,860,500	68,969,100	8%
<b>Manufacturing</b>														
Land	18,061,200	0	0%	921,100	5%	0	0%	0	0%	267,800	1%	19,250,100	1,188,900	7%
Imp	197,401,100	0	0%	10,267,800	5%	5,400,800	3%	0	0%	7,783,600	4%	220,853,300	23,452,200	12%
Total	215,462,300	0	0%	11,188,900	5%	5,400,800	3%	0	0%	8,051,400	4%	240,103,400	24,641,100	11%
<b>Agricultural</b>														
Land/Total	178,100	-2,200	-1%	10,000	6%	0	0%	0	0%	-20,500	-12%	165,400	-12,700	-7%
<b>Undeveloped</b>														
Land/Total	207,200	-3,500	-2%	14,600	7%	0	0%	0	0%	0	0%	218,300	11,100	5%
<b>Ag Forest</b>														
Land/Total	33,600	0	0%	1,400	4%	0	0%	0	0%	0	0%	35,000	1,400	4%
<b>Forest</b>														
Land/Total	4,800	0	0%	200	4%	0	0%	0	0%	0	0%	5,000	200	4%
<b>Other</b>														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
<b>Total Real Estate</b>														
Land	619,718,800	-374,600	0%	67,636,200	11%	1,925,000	0%	-224,400	0%	503,500	0%	689,184,500	69,465,700	11%
Imp	2,722,569,300	-10,351,700	0%	291,008,200	11%	23,400,800	1%	-8,731,200	0%	9,938,000	0%	3,027,833,400	305,264,100	11%
Total	3,342,288,100	-10,726,300	0%	358,644,400	11%	25,325,800	1%	-8,955,600	0%	10,441,500	0%	3,717,017,900	374,729,800	11%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	3,342,288,100											3,717,017,900	374,729,800	11%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 36 Manitowoc  
 City 286 Two Rivers

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	110,049,100	-124,900	0%	17,595,400	16%	800	0%	93,800	0%	-27,500	0%	127,586,700	17,537,600	16%
Imp	643,773,900	884,300	0%	103,027,000	16%	3,674,500	1%	-1,479,400	0%	-691,000	0%	749,189,300	105,415,400	16%
Total	753,823,000	759,400	0%	120,622,400	16%	3,675,300	0%	-1,385,600	0%	-718,500	0%	876,776,000	122,953,000	16%
<b>Commercial</b>														
Land	15,082,300	-135,800	-1%	3,006,300	20%	0	0%	170,200	1%	8,900	0%	18,131,900	3,049,600	20%
Imp	116,777,900	-3,948,900	-3%	22,605,500	19%	634,400	1%	396,800	0%	-403,800	0%	136,061,900	19,284,000	17%
Total	131,860,200	-4,084,700	-3%	25,611,800	19%	634,400	0%	567,000	0%	-394,900	0%	154,193,800	22,333,600	17%
<b>Manufacturing</b>														
Land	2,795,400	0	0%	161,100	6%	0	0%	0	0%	180,200	6%	3,136,700	341,300	12%
Imp	30,301,200	0	0%	2,037,000	7%	1,825,000	6%	0	0%	302,300	1%	34,465,500	4,164,300	14%
Total	33,096,600	0	0%	2,198,100	7%	1,825,000	6%	0	0%	482,500	1%	37,602,200	4,505,600	14%
<b>Agricultural</b>														
Land/Total	18,100	-3,000	-17%	900	5%	0	0%	600	3%	0	0%	16,600	-1,500	-8%
<b>Undeveloped</b>														
Land/Total	0	0	0%	93,600	0%	0	0%	124,800	0%	0	0%	218,400	218,400	0%
<b>Ag Forest</b>														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
<b>Forest</b>														
Land/Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
<b>Other</b>														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
<b>Total Real Estate</b>														
Land	127,944,900	-263,700	0%	20,857,300	16%	800	0%	389,400	0%	161,600	0%	149,090,300	21,145,400	17%
Imp	790,853,000	-3,064,600	0%	127,669,500	16%	6,133,900	1%	-1,082,600	0%	-792,500	0%	919,716,700	128,863,700	16%
Total	918,797,900	-3,328,300	0%	148,526,800	16%	6,134,700	1%	-693,200	0%	-630,900	0%	1,068,807,000	150,009,100	16%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	918,797,900											1,068,807,000	150,009,100	16%

**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 36 Manitowoc

## COUNTY Town TOTALS

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	620,541,900	121,300	0%	41,329,400	7%	1,296,700	0%	294,600	0%	931,600	0%	664,515,500	43,973,600	7%
Imp	2,580,698,900	-520,500	0%	172,337,000	7%	33,244,900	1%	10,717,400	0%	3,136,800	0%	2,799,614,500	218,915,600	8%
Total	3,201,240,800	-399,200	0%	213,666,400	7%	34,541,600	1%	11,012,000	0%	4,068,400	0%	3,464,130,000	262,889,200	8%
<b>Commercial</b>														
Land	23,692,500	165,200	1%	3,381,300	14%	212,700	1%	-738,400	-3%	-19,300	0%	26,694,000	3,001,500	13%
Imp	84,395,700	-241,300	0%	11,163,800	13%	2,593,300	3%	-139,000	0%	-868,800	-1%	96,903,700	12,508,000	15%
Total	108,088,200	-76,100	0%	14,545,100	13%	2,806,000	3%	-877,400	-1%	-888,100	-1%	123,597,700	15,509,500	14%
<b>Manufacturing</b>														
Land	9,370,400	0	0%	616,200	7%	0	0%	0	0%	0	0%	9,986,600	616,200	7%
Imp	46,718,100	0	0%	2,217,600	5%	1,036,900	2%	0	0%	139,800	0%	50,112,400	3,394,300	7%
Total	56,088,500	0	0%	2,833,800	5%	1,036,900	2%	0	0%	139,800	0%	60,099,000	4,010,500	7%
<b>Agricultural</b>														
Land/Total	54,862,000	154,800	0%	3,299,800	6%	0	0%	-445,600	-1%	-135,000	0%	57,736,000	2,874,000	5%
<b>Undeveloped</b>														
Land/Total	50,264,900	-534,300	-1%	4,630,000	9%	0	0%	-3,461,200	-7%	352,600	1%	51,252,000	987,100	2%
<b>Ag Forest</b>														
Land/Total	53,432,500	-350,800	-1%	6,496,700	12%	0	0%	1,327,800	2%	-16,100	0%	60,890,100	7,457,600	14%
<b>Forest</b>														
Land/Total	74,797,000	-383,600	-1%	9,241,100	12%	0	0%	3,820,400	5%	3,673,600	5%	91,148,500	16,351,500	22%
<b>Other</b>														
Land	35,484,400	-537,700	-2%	7,727,500	22%	0	0%	2,319,600	7%	-1,648,000	-5%	43,345,800	7,861,400	22%
Imp	275,598,300	-317,100	0%	27,167,000	10%	3,325,000	1%	-8,621,600	-3%	-8,394,200	-3%	288,757,400	13,159,100	5%
Total	311,082,700	-854,800	0%	34,894,500	11%	3,325,000	1%	-6,302,000	-2%	-10,042,200	-3%	332,103,200	21,020,500	7%
<b>Total Real Estate</b>														
Land	922,445,600	-1,365,100	0%	76,722,000	8%	1,509,400	0%	3,117,200	0%	3,139,400	0%	1,005,568,500	83,122,900	9%
Imp	2,987,411,000	-1,078,900	0%	212,885,400	7%	40,200,100	1%	1,956,800	0%	-5,986,400	0%	3,235,388,000	247,977,000	8%
Total	3,909,856,600	-2,444,000	0%	289,607,400	7%	41,709,500	1%	5,074,000	0%	-2,847,000	0%	4,240,956,500	331,099,900	8%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>											<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>
Real Estate	3,909,856,600											4,240,956,500	331,099,900	8%



**WISCONSIN DEPARTMENT OF REVENUE**  
**2025 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 36 Manitowoc

**COUNTY Village TOTALS**

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	92,919,000	8,900	0%	7,252,700	8%	154,600	0%	162,400	0%	393,600	0%	100,891,200	7,972,200	9%
Imp	513,139,700	-515,100	0%	41,080,000	8%	6,786,100	1%	778,800	0%	-95,600	0%	561,173,900	48,034,200	9%
Total	606,058,700	-506,200	0%	48,332,700	8%	6,940,700	1%	941,200	0%	298,000	0%	662,065,100	56,006,400	9%
<b>Commercial</b>														
Land	15,100,000	42,400	0%	1,289,000	9%	30,200	0%	-5,600	0%	-53,900	0%	16,402,100	1,302,100	9%
Imp	74,433,900	32,200	0%	6,138,300	8%	503,300	1%	-112,600	0%	252,900	0%	81,248,000	6,814,100	9%
Total	89,533,900	74,600	0%	7,427,300	8%	533,500	1%	-118,200	0%	199,000	0%	97,650,100	8,116,200	9%
<b>Manufacturing</b>														
Land	3,934,600	0	0%	88,300	2%	0	0%	0	0%	0	0%	4,022,900	88,300	2%
Imp	13,521,600	0	0%	775,800	6%	218,700	2%	0	0%	0	0%	14,516,100	994,500	7%
Total	17,456,200	0	0%	864,100	5%	218,700	1%	0	0%	0	0%	18,539,000	1,082,800	6%
<b>Agricultural</b>														
Land/Total	613,400	-1,000	0%	38,100	6%	0	0%	18,400	3%	300	0%	669,200	55,800	9%
<b>Undeveloped</b>														
Land/Total	367,500	0	0%	36,400	10%	0	0%	2,600	1%	-6,200	-2%	400,300	32,800	9%
<b>Ag Forest</b>														
Land/Total	147,600	0	0%	17,600	12%	0	0%	-400	0%	2,300	2%	167,100	19,500	13%
<b>Forest</b>														
Land/Total	522,000	0	0%	64,900	12%	0	0%	-7,600	-1%	4,500	1%	583,800	61,800	12%
<b>Other</b>														
Land	186,700	0	0%	35,300	19%	0	0%	0	0%	0	0%	222,000	35,300	19%
Imp	1,566,000	0	0%	168,100	11%	0	0%	0	0%	0	0%	1,734,100	168,100	11%
Total	1,752,700	0	0%	203,400	12%	0	0%	0	0%	0	0%	1,956,100	203,400	12%
<b>Total Real Estate</b>														
Land	113,790,800	50,300	0%	8,822,300	8%	184,800	0%	169,800	0%	340,600	0%	123,358,600	9,567,800	8%
Imp	602,661,200	-482,900	0%	48,162,200	8%	7,508,100	1%	666,200	0%	157,300	0%	658,672,100	56,010,900	9%
Total	716,452,000	-432,600	0%	56,984,500	8%	7,692,900	1%	836,000	0%	497,900	0%	782,030,700	65,578,700	9%
<b>TOTAL EQUALIZED VALUE</b>	<b>2024 Total</b>										<b>2025 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>	
Real Estate	716,452,000										782,030,700	65,578,700	9%	

County36Manitowoc

COUNTY City TOTALS

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	572,122,300	187,800	0%	70,580,800	12%	1,753,000	0%	93,800	0%	150,300	0%	644,888,000	72,765,700	13%
Imp	2,743,027,800	-4,559,700	0%	338,255,300	12%	20,680,800	1%	-1,479,400	0%	-593,800	0%	3,095,331,000	352,303,200	13%
Total	3,315,150,100	-4,371,900	0%	408,836,100	12%	22,433,800	1%	-1,385,600	0%	-443,500	0%	3,740,219,000	425,068,900	13%
Commercial														
Land	205,440,000	-851,500	0%	19,779,600	10%	175,000	0%	-54,200	0%	258,500	0%	224,747,400	19,307,400	9%
Imp	868,196,100	-9,910,400	-1%	87,584,600	10%	3,408,700	0%	-8,334,400	-1%	1,919,400	0%	942,864,000	74,667,900	9%
Total	1,073,636,100	-10,761,900	-1%	107,364,200	10%	3,583,700	0%	-8,388,600	-1%	2,177,900	0%	1,167,611,400	93,975,300	9%
Manufacturing														
Land	22,572,600	0	0%	1,192,000	5%	0	0%	0	0%	479,600	2%	24,244,200	1,671,600	7%
Imp	265,207,700	0	0%	13,058,100	5%	9,506,300	4%	0	0%	8,401,700	3%	296,173,800	30,966,100	12%
Total	287,780,300	0	0%	14,250,100	5%	9,506,300	3%	0	0%	8,881,300	3%	320,418,000	32,637,700	11%
Agricultural														
Land/Total	203,000	-5,200	-3%	11,300	6%	0	0%	600	0%	-20,500	-10%	189,200	-13,800	-7%
Undeveloped														
Land/Total	216,300	-3,500	-2%	108,900	50%	0	0%	124,800	58%	0	0%	446,500	230,200	106%
Ag Forest														
Land/Total	33,600	0	0%	1,400	4%	0	0%	0	0%	0	0%	35,000	1,400	4%
Forest														
Land/Total	13,400	4,000	30%	3,200	24%	0	0%	0	0%	0	0%	20,600	7,200	54%
Other														
Land	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Imp	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0	0%
Total Real Estate														
Land	800,601,200	-668,400	0%	91,677,200	11%	1,928,000	0%	165,000	0%	867,900	0%	894,570,900	93,969,700	12%
Imp	3,876,431,600	-14,470,100	0%	438,898,000	11%	33,595,800	1%	-9,813,800	0%	9,727,300	0%	4,334,368,800	457,937,200	12%
Total	4,677,032,800	-15,138,500	0%	530,575,200	11%	35,523,800	1%	-9,648,800	0%	10,595,200	0%	5,228,939,700	551,906,900	12%
TOTAL EQUALIZED VALUE		2024 Total										2025 Total	Total \$ Change	% Change
Real Estate		4,677,032,800										5,228,939,700	551,906,900	12%

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COUNTY TOTALS

REAL ESTATE	2024 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2025 RE Equalized Value	Total \$ Change in R.E. Value	% Change
Residential														
Land	1,285,583,200	318,000	0%	119,162,900	9%	3,204,300	0%	550,800	0%	1,475,500	0%	1,410,294,700	124,711,500	10%
Imp	5,836,866,400	-5,595,300	0%	551,672,300	9%	60,711,800	1%	10,016,800	0%	2,447,400	0%	6,456,119,400	619,253,000	11%
Total	7,122,449,600	-5,277,300	0%	670,835,200	9%	63,916,100	1%	10,567,600	0%	3,922,900	0%	7,866,414,100	743,964,500	10%
Commercial														
Land	244,232,500	-643,900	0%	24,449,900	10%	417,900	0%	-798,200	0%	185,300	0%	267,843,500	23,611,000	10%
Imp	1,027,025,700	-10,119,500	-1%	104,886,700	10%	6,505,300	1%	-8,586,000	-1%	1,303,500	0%	1,121,015,700	93,990,000	9%
Total	1,271,258,200	-10,763,400	-1%	129,336,600	10%	6,923,200	1%	-9,384,200	-1%	1,488,800	0%	1,388,859,200	117,601,000	9%
Manufacturing														
Land	35,877,600	0	0%	1,896,500	5%	0	0%	0	0%	479,600	1%	38,253,700	2,376,100	7%
Imp	325,447,400	0	0%	16,051,500	5%	10,761,900	3%	0	0%	8,541,500	3%	360,802,300	35,354,900	11%
Total	361,325,000	0	0%	17,948,000	5%	10,761,900	3%	0	0%	9,021,100	2%	399,056,000	37,731,000	10%
Agricultural														
Land/Total	55,678,400	148,600	0%	3,349,200	6%	0	0%	-426,600	-1%	-155,200	0%	58,594,400	2,916,000	5%
Undeveloped														
Land/Total	50,848,700	-537,800	-1%	4,775,300	9%	0	0%	-3,333,800	-7%	346,400	1%	52,098,800	1,250,100	2%
Ag Forest														
Land/Total	53,613,700	-350,800	-1%	6,515,700	12%	0	0%	1,327,400	2%	-13,800	0%	61,092,200	7,478,500	14%
Forest														
Land/Total	75,332,400	-379,600	-1%	9,309,200	12%	0	0%	3,812,800	5%	3,678,100	5%	91,752,900	16,420,500	22%
Other														
Land	35,671,100	-537,700	-2%	7,762,800	22%	0	0%	2,319,600	7%	-1,648,000	-5%	43,567,800	7,896,700	22%
Imp	277,164,300	-317,100	0%	27,335,100	10%	3,325,000	1%	-8,621,600	-3%	-8,394,200	-3%	290,491,500	13,327,200	5%
Total	312,835,400	-854,800	0%	35,097,900	11%	3,325,000	1%	-6,302,000	-2%	-10,042,200	-3%	334,059,300	21,223,900	7%
Total Real Estate														
Land	1,836,837,600	-1,983,200	0%	177,221,500	10%	3,622,200	0%	3,452,000	0%	4,347,900	0%	2,023,498,000	186,660,400	10%
Imp	7,466,503,800	-16,031,900	0%	699,945,600	9%	81,304,000	1%	-7,190,800	0%	3,898,200	0%	8,228,428,900	761,925,100	10%
Total	9,303,341,400	-18,015,100	0%	877,167,100	9%	84,926,200	1%	-3,738,800	0%	8,246,100	0%	10,251,926,900	948,585,500	10%
TOTAL EQUALIZED VALUE		2024 Total										2025 Total	Total \$ Change	% Change
Real Estate		9,303,341,400										10,251,926,900	948,585,500	10%