

**FINAL - EQUATED**  
**STATEMENT OF ASSESSMENT FOR 2025**

04      002      0076  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF BARKSDALE BAYFIELD COUNTY  
*Town - Village - City*      *Municipality Name*      *County Name*

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND <i>(Col. A)</i>	IMPROVEMENTS <i>(Col. B)</i>				
1	RESIDENTIAL - Class 1	449	401	1,078	18,848,500	55,871,600	74,720,100
2	COMMERCIAL - Class 2	8	8	21	269,300	619,400	888,700
3	MANUFACTURING - Class 3	1	1	9	30,900	29,400	60,300
4	AGRICULTURAL - Class 4	226		3,227	473,700		473,700
5	UNDEVELOPED - Class 5	84		310	66,200		66,200
6	AGRICULTURAL FOREST - Class 5m	158		2,930	2,018,000		2,018,000
7	FOREST LANDS - Class 6	237		5,639	6,753,400		6,753,400
8	OTHER - Class 7	14	14	17	109,500	933,600	1,043,100
9	TOTAL - ALL COLUMNS	1,177	424	13,231	28,569,500	57,454,000	86,023,500
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						86,023,500
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/14/2025	Name of Assessor STEVE NORDQUIST			Telephone # (715) 934-2902	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .574659502  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre		(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre		(e) ACRES	(f) ASSESSED VALUE
						1			40	40,000
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre		(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre		(e) ACRES	(f) ASSESSED VALUE
20	(a) PARCELS	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre		(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre		(e) ACRES	(f) ASSESSED VALUE
	1			17.35	27,800	6			199.06	223,100
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre		(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre		(e) ACRES	(f) ASSESSED VALUE
	19			710	769,800	2			50	65,700
22	(a) County Forest Cropland Acres		(b) Federal Acres		(c) State Acres		(d) County (NOT FOREST CROP) Acres		(e) Other Acres	
			21,280.42		97.37				211.88	
23	Assessed Value of Omitted Property From Prior Years (Sec. 70.44)					Assessed Value of Sec. 70.43 Corrections of Errors by Assessors				
	(a) REAL ESTATE		(b) PERSONAL			(c1) REAL ESTATE		(c2) PERSONAL		
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)					Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors				
	(d) REAL ESTATE		(e) PERSONAL			(f1) REAL ESTATE		(f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24						
25						
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34						
35						

## SCHOOL DISTRICTS

2025

04

002

0076

YEAR

CO

MUN

ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
A. SCHOOL DISTRICTS (K-8 and K-12)						
36	020170	0018	SCH D OF ASHLAND	151,600		151,600
37	046027	0032	SCH D OF WASHBURN	85,811,600	60,300	85,871,900
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			85,963,200	60,300	86,023,500
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	85,963,200	60,300	86,023,500
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			85,963,200	60,300	86,023,500

I hereby certify, to the best of my knowledge and belief, this form is complete and correct.

Name MADELINE GOULD		Title		Submission date 06 / 02 / 2025	
Phone ( 715 ) 373 - 3428		Email address MADELINE.GOULD@BAYFIELDCOUNTY.WI.GOV			

## FINAL STATEMENT OF ASSESMENT (SOA)

- Each municipality's SOA is completed after the Board of Review and includes any changes made to the locally assessed values, under state law (sec. 70.53, Wis. Stats.)
- The Wisconsin Department of Revenue (DOR) merges the locally assessed values with the state assessed manufacturing values
- DOR provides the information regarding district names and codes. If a district is not listed, contact DOR.

**Note:** *If you submit an amended SOA to DOR after your municipality's SOA is equated and posted to our website, we will process the SOA. However, DOR will not recalculate the aggregate ratio or update the final SOA posted on our website. You should use the corrected values to calculate your tax rates.*

### Page 1: Real Estate and Personal Property

- Lines 1-9 — assessed real estate values, parcel counts and acres by classification
- Lines 10-15 — no longer need to report; personal property is exempt per 2023 WI Act 12
- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
- Remarks — assessment ratio used to calculate estimated fair market value on property tax bills

### Page 2: Forest Crop, Other Exempt Land and Special Districts

- Lines 18-21 — private forest crop and managed forest lands assessed values
- Line 22 — tax exempt land acres
- Line 23 — prior years assessed value of omitted property under sec. 70.44 and correction of errors under sec. 70.43 shown by locally assessed or manufacturing real estate and personal property. Note: If there is an amount on this line, report the corresponding tax in the Statement of Taxes, Sections J or K.
- Lines 24-35 — special district assessed values. These values are used to calculate tax rates for the special districts.

### Page 3: School Districts

- Lines 36-50 — school districts (K-8 and K-12) assessed values. These values are used to calculate tax rates for school districts.
- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

If you have questions: Email: [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)  
Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

STEPHANIE JO YON  
TOWN OF BARKSDALE  
70675 CLEVETTE RD  
ASHLAND, WI 54806

**FINAL - EQUATED**  
**STATEMENT OF ASSESSMENT FOR 2025**

04      004      0077  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF BARNES BAYFIELD COUNTY  
*Town - Village - City*      *Municipality Name*      *County Name*

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND <i>(Col. A)</i>	IMPROVEMENTS <i>(Col. B)</i>				
1	RESIDENTIAL - Class 1	2,317	1,577	5,351	161,698,100	155,214,900	316,913,000
2	COMMERCIAL - Class 2	46	38	281	3,574,800	4,364,900	7,939,700
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	7		198	11,100		11,100
5	UNDEVELOPED - Class 5	182		1,911	670,500		670,500
6	AGRICULTURAL FOREST - Class 5m	0		0	0		0
7	FOREST LANDS - Class 6	511		9,664	13,052,600		13,052,600
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	3,063	1,615	17,405	179,007,100	159,579,800	338,586,900
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						<b>338,586,900</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/11/2025	Name of Assessor RIGLEMON APPRAISAL SERVICE			Telephone # (608) 378-3003	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .517726314  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre		(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre		(e) ACRES	(f) ASSESSED VALUE
						7			280	373,900
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre		(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre		(e) ACRES	(f) ASSESSED VALUE
20	(a) PARCELS	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre		(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre		(e) ACRES	(f) ASSESSED VALUE
	266			10,525.78	13,382,700	90			3,267.68	4,241,200
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre		(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre		(e) ACRES	(f) ASSESSED VALUE
	48			1,820.81	2,322,500	61			1,542.81	4,904,900
22	(a) County Forest Cropland Acres		(b) Federal Acres		(c) State Acres		(d) County (NOT FOREST CROP) Acres		(e) Other Acres	
	40,582.2				229.49		19.71		706.01	
23	Assessed Value of Omitted Property From Prior Years (Sec. 70.44)					Assessed Value of Sec. 70.43 Corrections of Errors by Assessors				
	(a) REAL ESTATE		(b) PERSONAL			(c1) REAL ESTATE			(c2) PERSONAL	
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)					Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors				
	(d) REAL ESTATE		(e) PERSONAL			(f1) REAL ESTATE			(f2) PERSONAL	

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24						
25						
26						
27						
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30						
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32						
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34						
35						

## SCHOOL DISTRICTS

2025

04

004

0077

YEAR

CO

MUN

ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
A. SCHOOL DISTRICTS (K-8 and K-12)						
36	041491	0030	SCH D OF DRUMMOND	338,586,900		338,586,900
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			338,586,900		338,586,900
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	338,586,900		338,586,900
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			338,586,900		338,586,900

I hereby certify, to the best of my knowledge and belief, this form is complete and correct.

Name MADELINE GOULD		Title	Submission date 06 / 12 / 2025
Phone ( 715 ) 373 - 6156		Email address MADELINE.GOULD@BAYFIELDCOUNTY.WI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

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### Page 1: Real Estate and Personal Property

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Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

KARI HUFNAGLE  
TOWN OF BARNES  
3360 COUNTY HWY N  
BARNES, WI 54873 - 6106



**FINAL - EQUATED**  
**STATEMENT OF ASSESSMENT FOR 2025**

04      006      0078  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF BAYFIELD BAYFIELD COUNTY  
*Town - Village - City*      *Municipality Name*      *County Name*

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND <i>(Col. A)</i>	IMPROVEMENTS <i>(Col. B)</i>				
1	RESIDENTIAL - Class 1	1,177	683	2,336	47,532,500	95,662,100	143,194,600
2	COMMERCIAL - Class 2	66	48	178	3,529,800	12,666,400	16,196,200
3	MANUFACTURING - Class 3	1	1	5	27,000	529,600	556,600
4	AGRICULTURAL - Class 4	168		2,229	303,900		303,900
5	UNDEVELOPED - Class 5	92		694	156,600		156,600
6	AGRICULTURAL FOREST - Class 5m	78		1,017	540,900		540,900
7	FOREST LANDS - Class 6	433		6,729	7,469,800		7,469,800
8	OTHER - Class 7	10	10	20	174,000	1,273,300	1,447,300
9	TOTAL - ALL COLUMNS	2,025	742	13,208	59,734,500	110,131,400	169,865,900
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
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15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						169,865,900
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/22/2025	Name of Assessor STEVE NORDQUIST			Telephone # (715) 934-2902	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .577682219  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
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# FOREST CROP AND OTHER EXEMPT LAND

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES (f) ASSESSED VALUE		
				1	40	32,000	
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (e) ACRES (f) ASSESSED VALUE		
20	(a) PARCELS	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (e) ACRES (f) ASSESSED VALUE		
	3	107.92	105,100	3	110	108,000	
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (e) ACRES (f) ASSESSED VALUE		
	27	801.71	762,600	18	488.58	2,305,600	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres	(e) Other Acres
	32,685.63		5,463.56	1,720.53		1,787.69	424.28
23	Assessed Value of Omitted Property From Prior Years (Sec. 70.44) (a) REAL ESTATE (b) PERSONAL			Assessed Value of Sec. 70.43 Corrections of Errors by Assessors (c1) REAL ESTATE (c2) PERSONAL			
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995) (d) REAL ESTATE (e) PERSONAL			Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors (f1) REAL ESTATE (f2) PERSONAL			

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24	047060	0019	PIKES BAY SANITARY DISTRICT	143,460,700	556,600	144,017,300
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## SCHOOL DISTRICTS

2025  
YEAR04  
CO006  
MUN0078  
ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
A. SCHOOL DISTRICTS (K-8 and K-12)						
36	040315	0029	SCH D OF BAYFIELD	169,309,300	556,600	169,865,900
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			169,309,300	556,600	169,865,900
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	169,309,300	556,600	169,865,900
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			169,309,300	556,600	169,865,900

I hereby certify, to the best of my knowledge and belief, this form is complete and correct.

Name MADELINE GOULD		Title	Submission date 05 / 27 / 2025
Phone ( 715 ) 373 - 3428		Email address MADELINE.GOULD@BAYFIELDCOUNTY.WI.GOV	

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### Page 2: Forest Crop, Other Exempt Land and Special Districts

- Lines 18-21 — private forest crop and managed forest lands assessed values
- Line 22 — tax exempt land acres
- Line 23 — prior years assessed value of omitted property under sec. 70.44 and correction of errors under sec. 70.43 shown by locally assessed or manufacturing real estate and personal property. Note: If there is an amount on this line, report the corresponding tax in the Statement of Taxes, Sections J or K.
- Lines 24-35 — special district assessed values. These values are used to calculate tax rates for the special districts.

### Page 3: School Districts

- Lines 36-50 — school districts (K-8 and K-12) assessed values. These values are used to calculate tax rates for school districts.
- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

If you have questions: Email: [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)  
Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

KELLY FAYE  
TOWN OF BAYFIELD  
85450 COUNTY RD J  
BAYFIELD, WI 54814 - 4455

**FINAL - EQUATED**  
**STATEMENT OF ASSESSMENT FOR 2025**

04      008      0079  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF BAYVIEW BAYFIELD COUNTY  
*Town - Village - City*      *Municipality Name*      *County Name*

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND <i>(Col. A)</i>	IMPROVEMENTS <i>(Col. B)</i>				
1	RESIDENTIAL - Class 1	489	361	1,362	36,796,400	70,397,500	107,193,900
2	COMMERCIAL - Class 2	13	12	41	626,900	2,705,400	3,332,300
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	91		890	178,300		178,300
5	UNDEVELOPED - Class 5	15		63	14,100		14,100
6	AGRICULTURAL FOREST - Class 5m	66		888	668,900		668,900
7	FOREST LANDS - Class 6	308		5,871	8,563,800		8,563,800
8	OTHER - Class 7	8	7	9	70,000	501,600	571,600
9	TOTAL - ALL COLUMNS	990	380	9,124	46,918,400	73,604,500	120,522,900
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						120,522,900
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/05/2025	Name of Assessor STEVE NORDQUIST			Telephone # (715) 934-2902	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .720648424  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	3	58.5 73,800		16	576.31 659,500	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	10	363.88 448,100		8	269.05 348,200	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
	13,159.17		2,022.34	1,042.9	45.86	243.39
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025

04

008

0079

YEAR

CO

MUN

ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
A. SCHOOL DISTRICTS (K-8 and K-12)						
36	046027	0032	SCH D OF WASHBURN	120,522,900		120,522,900
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			120,522,900		120,522,900
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	120,522,900		120,522,900
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			120,522,900		120,522,900

I hereby certify, to the best of my knowledge and belief, this form is complete and correct.

Name MADELINE GOULD		Title	Submission date 06 / 06 / 2025
Phone ( 715 ) 373 - 6156		Email address MADELINE.GOULD@BAYFIELDCOUNTY.WI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

- Each municipality's SOA is completed after the Board of Review and includes any changes made to the locally assessed values, under state law (sec. 70.53, Wis. Stats.)
- The Wisconsin Department of Revenue (DOR) merges the locally assessed values with the state assessed manufacturing values
- DOR provides the information regarding district names and codes. If a district is not listed, contact DOR.

**Note:** *If you submit an amended SOA to DOR after your municipality's SOA is equated and posted to our website, we will process the SOA. However, DOR will not recalculate the aggregate ratio or update the final SOA posted on our website. You should use the corrected values to calculate your tax rates.*

### Page 1: Real Estate and Personal Property

- Lines 1-9 — assessed real estate values, parcel counts and acres by classification
- Lines 10-15 — no longer need to report; personal property is exempt per 2023 WI Act 12
- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
- Remarks — assessment ratio used to calculate estimated fair market value on property tax bills

### Page 2: Forest Crop, Other Exempt Land and Special Districts

- Lines 18-21 — private forest crop and managed forest lands assessed values
- Line 22 — tax exempt land acres
- Line 23 — prior years assessed value of omitted property under sec. 70.44 and correction of errors under sec. 70.43 shown by locally assessed or manufacturing real estate and personal property. Note: If there is an amount on this line, report the corresponding tax in the Statement of Taxes, Sections J or K.
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- Lines 36-50 — school districts (K-8 and K-12) assessed values. These values are used to calculate tax rates for school districts.
- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

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Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

KIM SUSKE  
TOWN OF BAYVIEW  
PO BOX 37  
WASHBURN, WI 54891



**FINAL - EQUATED**  
**STATEMENT OF ASSESSMENT FOR 2025**

Page 1

☒ This is an Amended Return

04      010      0080  
CO      MUN      ACCT NO

FOR TOWN OF OF BELL BAYFIELD COUNTY  
Town - Village - City      Municipality Name      County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	773	559	2,305	47,638,700	49,060,600	96,699,300
2	COMMERCIAL - Class 2	19	15	13	454,300	1,661,300	2,115,600
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	18		285	33,400		33,400
5	UNDEVELOPED - Class 5	54		420	154,500		154,500
6	AGRICULTURAL FOREST - Class 5m	11		142	104,700		104,700
7	FOREST LANDS - Class 6	236		5,195	7,136,100		7,136,100
8	OTHER - Class 7	2	2	1	18,800	105,400	124,200
9	TOTAL - ALL COLUMNS	1,113	576	8,361	55,540,500	50,827,300	106,367,800
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						106,367,800
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	08/07/2025	Name of Assessor NORTH WI ASSESSMENT SERVICE			Telephone # (715) 779-3088	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .573257113  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre		(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre		(e) ACRES	(f) ASSESSED VALUE
						1			40	56,000
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre		(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre		(e) ACRES	(f) ASSESSED VALUE
20	(a) PARCELS	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre		(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre		(e) ACRES	(f) ASSESSED VALUE
	7			260	364,000	16			471.43	660,000
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre		(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre		(e) ACRES	(f) ASSESSED VALUE
	4			170	231,600	10			301.55	603,100
22	(a) County Forest Cropland Acres		(b) Federal Acres		(c) State Acres		(d) County (NOT FOREST CROP) Acres		(e) Other Acres	
	15,135.01		11,067.9		862.29		850.19		891.41	
23	Assessed Value of Omitted Property From Prior Years (Sec. 70.44)					Assessed Value of Sec. 70.43 Corrections of Errors by Assessors				
	(a) REAL ESTATE		(b) PERSONAL			(c1) REAL ESTATE		(c2) PERSONAL		
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)					Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors				
	(d) REAL ESTATE		(e) PERSONAL			(f1) REAL ESTATE		(f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24	047070	0020	BELL SANITARY DISTRICT #1	11,168,700		11,168,700
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025  
YEAR04  
CO010  
MUN0080  
ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
A. SCHOOL DISTRICTS (K-8 and K-12)						
36	044522	0031	SCH D OF SOUTH SHORE (PORT WING)	106,367,800		106,367,800
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			106,367,800		106,367,800
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	106,367,800		106,367,800
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			106,367,800		106,367,800

I hereby certify, to the best of my knowledge and belief, this form is complete and correct.

Name MADELINE GOULD		Title	Submission date 10 / 07 / 2025
Phone ( 715 ) 373 - 6156		Email address MADELINE.GOULD@BAYFIELDCOUNTY.WI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

- Each municipality's SOA is completed after the Board of Review and includes any changes made to the locally assessed values, under state law (sec. 70.53, Wis. Stats.)
- The Wisconsin Department of Revenue (DOR) merges the locally assessed values with the state assessed manufacturing values
- DOR provides the information regarding district names and codes. If a district is not listed, contact DOR.

**Note:** *If you submit an amended SOA to DOR after your municipality's SOA is equated and posted to our website, we will process the SOA. However, DOR will not recalculate the aggregate ratio or update the final SOA posted on our website. You should use the corrected values to calculate your tax rates.*

### Page 1: Real Estate and Personal Property

- Lines 1-9 — assessed real estate values, parcel counts and acres by classification
- Lines 10-15 — no longer need to report; personal property is exempt per 2023 WI Act 12
- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
- Remarks — assessment ratio used to calculate estimated fair market value on property tax bills

### Page 2: Forest Crop, Other Exempt Land and Special Districts

- Lines 18-21 — private forest crop and managed forest lands assessed values
- Line 22 — tax exempt land acres
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- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

If you have questions: Email: [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)  
Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

MARYBETH TILLMANS  
TOWN OF BELL  
PO BOX 280  
CORNUCOPIA, WI 54827

**FINAL - EQUATED**  
**STATEMENT OF ASSESSMENT FOR 2025**

04      012      0081  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF CABLE BAYFIELD COUNTY  
Town - Village - City      Municipality Name      County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	1,412	848	2,356	37,856,200	95,302,300	133,158,500
2	COMMERCIAL - Class 2	152	153	226	5,694,900	14,410,300	20,105,200
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	117		1,443	173,100		173,100
5	UNDEVELOPED - Class 5	402		4,671	1,456,100		1,456,100
6	AGRICULTURAL FOREST - Class 5m	102		1,764	1,698,700		1,698,700
7	FOREST LANDS - Class 6	858		20,190	33,908,800		33,908,800
8	OTHER - Class 7	3	3	3	25,000	298,100	323,100
9	TOTAL - ALL COLUMNS	3,046	1,004	30,653	80,812,800	110,010,700	190,823,500
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						190,823,500
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/02/2025	Name of Assessor STEVE NORDQUIST			Telephone # (715) 934-2902	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .58259673  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES (f) ASSESSED VALUE		
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (e) ACRES (f) ASSESSED VALUE		
20	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (a) PARCELS (b) ACRES (c) ASSESSED VALUE			Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (d) PARCELS (e) ACRES (f) ASSESSED VALUE			
	4	147	174,700	9	361.24	386,000	
21	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (a) PARCELS (b) ACRES (c) ASSESSED VALUE			Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (d) PARCELS (e) ACRES (f) ASSESSED VALUE			
	82	3,241.5	3,543,600	38	1,230.75	2,459,800	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres	(e) Other Acres
	5,556.3		1,436.87	1,025.53		91.01	769.32
23	Assessed Value of Omitted Property From Prior Years (Sec. 70.44) (a) REAL ESTATE (b) PERSONAL				Assessed Value of Sec. 70.43 Corrections of Errors by Assessors (c1) REAL ESTATE (c2) PERSONAL		
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995) (d) REAL ESTATE (e) PERSONAL				Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24	048020	0024	TAHKODAH LAKE DISTRICT	8,068,300		8,068,300
25	047110	0580	CABLE SANITARY DISTRICT #1	18,967,900		18,967,900
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025	04	012	0081
YEAR	CO	MUN	ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
A. SCHOOL DISTRICTS (K-8 and K-12)						
36	041491	0030	SCH D OF DRUMMOND	190,823,500		190,823,500
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			190,823,500		190,823,500
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	190,823,500		190,823,500
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			190,823,500		190,823,500

I hereby certify, to the best of my knowledge and belief, this form is complete and correct.

Name MADELINE GOULD		Title	Submission date 06 / 04 / 2025
Phone ( 715 ) 373 - 3428		Email address MADELINE.GOULD@BAYFIELDCOUNTY.WI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

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- DOR provides the information regarding district names and codes. If a district is not listed, contact DOR.

**Note:** *If you submit an amended SOA to DOR after your municipality's SOA is equated and posted to our website, we will process the SOA. However, DOR will not recalculate the aggregate ratio or update the final SOA posted on our website. You should use the corrected values to calculate your tax rates.*

### Page 1: Real Estate and Personal Property

- Lines 1-9 — assessed real estate values, parcel counts and acres by classification
- Lines 10-15 — no longer need to report; personal property is exempt per 2023 WI Act 12
- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
- Remarks — assessment ratio used to calculate estimated fair market value on property tax bills

### Page 2: Forest Crop, Other Exempt Land and Special Districts

- Lines 18-21 — private forest crop and managed forest lands assessed values
- Line 22 — tax exempt land acres
- Line 23 — prior years assessed value of omitted property under sec. 70.44 and correction of errors under sec. 70.43 shown by locally assessed or manufacturing real estate and personal property. Note: If there is an amount on this line, report the corresponding tax in the Statement of Taxes, Sections J or K.
- Lines 24-35 — special district assessed values. These values are used to calculate tax rates for the special districts.

### Page 3: School Districts

- Lines 36-50 — school districts (K-8 and K-12) assessed values. These values are used to calculate tax rates for school districts.
- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

If you have questions: Email: [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)  
Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

BOBBI MCCAULEY  
TOWN OF CABLE  
PO BOX 476, 43395 RANDYSEK RD  
CABLE, WI 54821



**FINAL - EQUATED**  
**STATEMENT OF ASSESSMENT FOR 2025**

Page 1

04      014      0082  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF CLOVER BAYFIELD COUNTY  
*Town - Village - City*      *Municipality Name*      *County Name*

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND <i>(Col. A)</i>	IMPROVEMENTS <i>(Col. B)</i>				
1	RESIDENTIAL - Class 1	575	453	1,627	28,740,800	32,700,400	61,441,200
2	COMMERCIAL - Class 2	29	18	37	576,600	1,492,900	2,069,500
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	65		1,258	179,500		179,500
5	UNDEVELOPED - Class 5	67		922	282,100		282,100
6	AGRICULTURAL FOREST - Class 5m	45		743	331,300		331,300
7	FOREST LANDS - Class 6	422		8,349	9,667,500		9,667,500
8	OTHER - Class 7	3	3	5	15,500	242,900	258,400
9	TOTAL - ALL COLUMNS	1,206	474	12,941	39,793,300	34,436,200	74,229,500
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						74,229,500
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	07/09/2025	Name of Assessor NORTH WI ASSESSMENT SERVICE			Telephone # (715) 779-3088	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .592670573  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
				2	80	90,000
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	23	839.83	977,800	12	431.97	510,600
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	73	2,531.04	2,969,500	36	1,255.72	1,834,100
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
	5,388.86		11,960	1,198.9	1,588.87	344.92
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24	047090	0022	CLOVER SANITARY DISTRICT #1	8,966,300		8,966,300
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025  
YEAR04  
CO014  
MUN0082  
ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
A. SCHOOL DISTRICTS (K-8 and K-12)						
36	044522	0031	SCH D OF SOUTH SHORE (PORT WING)	74,229,500		74,229,500
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			74,229,500		74,229,500
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	74,229,500		74,229,500
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			74,229,500		74,229,500

I hereby certify, to the best of my knowledge and belief, this form is complete and correct.

Name MADELINE GOULD		Title	Submission date 07 / 14 / 2025
Phone ( 715 ) 373 - 6156		Email address MADELINE.GOULD@BAYFIELDCOUNTY.WI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

- Each municipality's SOA is completed after the Board of Review and includes any changes made to the locally assessed values, under state law (sec. 70.53, Wis. Stats.)
- The Wisconsin Department of Revenue (DOR) merges the locally assessed values with the state assessed manufacturing values
- DOR provides the information regarding district names and codes. If a district is not listed, contact DOR.

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### Page 1: Real Estate and Personal Property

- Lines 1-9 — assessed real estate values, parcel counts and acres by classification
- Lines 10-15 — no longer need to report; personal property is exempt per 2023 WI Act 12
- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
- Remarks — assessment ratio used to calculate estimated fair market value on property tax bills

### Page 2: Forest Crop, Other Exempt Land and Special Districts

- Lines 18-21 — private forest crop and managed forest lands assessed values
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- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

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Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

KRISTIN MINTZLAFF  
TOWN OF CLOVER  
PO BOX 94  
HERBSTER, WI 54844 - 0094

**FINAL - EQUATED**  
**STATEMENT OF ASSESSMENT FOR 2025**

04      016      0083  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF DELTA BAYFIELD COUNTY  
*Town - Village - City*      *Municipality Name*      *County Name*

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND <i>(Col. A)</i>	IMPROVEMENTS <i>(Col. B)</i>				
1	RESIDENTIAL - Class 1	518	408	1,151	31,550,400	39,690,300	71,240,700
2	COMMERCIAL - Class 2	30	23	51	1,010,500	1,788,300	2,798,800
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	63		1,423	192,000		192,000
5	UNDEVELOPED - Class 5	165		1,507	261,300		261,300
6	AGRICULTURAL FOREST - Class 5m	44		701	498,100		498,100
7	FOREST LANDS - Class 6	465		12,217	18,742,000		18,742,000
8	OTHER - Class 7	6	6	6	24,700	383,400	408,100
9	TOTAL - ALL COLUMNS	1,291	437	17,056	52,279,000	41,862,000	94,141,000
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						94,141,000
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/28/2025	Name of Assessor DOUGLAS J AND BEN KURTZWEL			Telephone # (715) 934-2766	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .543558719  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
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# FOREST CROP AND OTHER EXEMPT LAND

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	12	480	568,000	15	549.73	728,900
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	10	322.8	492,500	10	270.94	471,600
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
			22,118.39	4,104.12	189.86	625.35
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025  
YEAR04  
CO016  
MUN0083  
ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
A. SCHOOL DISTRICTS (K-8 and K-12)						
36	041491	0030	SCH D OF DRUMMOND	94,141,000		94,141,000
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			94,141,000		94,141,000
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	94,141,000		94,141,000
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			94,141,000		94,141,000

I hereby certify, to the best of my knowledge and belief, this form is complete and correct.

Name MADELINE GOULD		Title	Submission date 06 / 05 / 2025
Phone ( 715 ) 373 - 6156		Email address MADELINE.GOULD@BAYFIELDCOUNTY.WI.GOV	

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- Lines 1-9 — assessed real estate values, parcel counts and acres by classification
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- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
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Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

LINDSAY DYKSTRA  
TOWN OF DELTA  
10620 EAGLE LAKE RD  
IRON RIVER, WI 54847



**FINAL - EQUATED**  
**STATEMENT OF ASSESSMENT FOR 2025**

Page 1

04      018      0084  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF DRUMMOND BAYFIELD COUNTY  
*Town - Village - City*      *Municipality Name*      *County Name*

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND <i>(Col. A)</i>	IMPROVEMENTS <i>(Col. B)</i>				
1	RESIDENTIAL - Class 1	847	685	1,629	124,469,500	111,310,400	235,779,900
2	COMMERCIAL - Class 2	21	15	25	405,900	1,908,900	2,314,800
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	38		390	76,800		76,800
5	UNDEVELOPED - Class 5	113		633	261,400		261,400
6	AGRICULTURAL FOREST - Class 5m	19		462	322,200		322,200
7	FOREST LANDS - Class 6	489		10,557	15,408,900		15,408,900
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	1,527	700	13,696	140,944,700	113,219,300	254,164,000
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
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15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						254,164,000
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/09/2025	Name of Assessor RIGLEMON APPRAISAL SERVICE			Telephone # (608) 378-3003	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .589060783  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	7	257	361,700	26	871.18	1,395,600
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
			74,522.74	103.32		(e) Other Acres
				14.07		151.25
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24	047050	0018	DRUMMOND SANITARY DISTRICT #1	14,856,200		14,856,200
25	048020	0024	TAHKODAH LAKE DISTRICT	9,145,700		9,145,700
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025  
YEAR04  
CO018  
MUN0084  
ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
A. SCHOOL DISTRICTS (K-8 and K-12)						
36	041491	0030	SCH D OF DRUMMOND	254,164,000		254,164,000
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			254,164,000		254,164,000
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	254,164,000		254,164,000
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			254,164,000		254,164,000

I hereby certify, to the best of my knowledge and belief, this form is complete and correct.

Name MADELINE GOULD		Title	Submission date 07 / 16 / 2025
Phone ( 715 ) 373 - 6156		Email address MADELINE.GOULD@BAYFIELDCOUNTY.WI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

- Each municipality's SOA is completed after the Board of Review and includes any changes made to the locally assessed values, under state law (sec. 70.53, Wis. Stats.)
- The Wisconsin Department of Revenue (DOR) merges the locally assessed values with the state assessed manufacturing values
- DOR provides the information regarding district names and codes. If a district is not listed, contact DOR.

**Note:** *If you submit an amended SOA to DOR after your municipality's SOA is equated and posted to our website, we will process the SOA. However, DOR will not recalculate the aggregate ratio or update the final SOA posted on our website. You should use the corrected values to calculate your tax rates.*

### Page 1: Real Estate and Personal Property

- Lines 1-9 — assessed real estate values, parcel counts and acres by classification
- Lines 10-15 — no longer need to report; personal property is exempt per 2023 WI Act 12
- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
- Remarks — assessment ratio used to calculate estimated fair market value on property tax bills

### Page 2: Forest Crop, Other Exempt Land and Special Districts

- Lines 18-21 — private forest crop and managed forest lands assessed values
- Line 22 — tax exempt land acres
- Line 23 — prior years assessed value of omitted property under sec. 70.44 and correction of errors under sec. 70.43 shown by locally assessed or manufacturing real estate and personal property. Note: If there is an amount on this line, report the corresponding tax in the Statement of Taxes, Sections J or K.
- Lines 24-35 — special district assessed values. These values are used to calculate tax rates for the special districts.

### Page 3: School Districts

- Lines 36-50 — school districts (K-8 and K-12) assessed values. These values are used to calculate tax rates for school districts.
- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

If you have questions: Email: [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)  
Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

ANDREW TUTTLE  
TOWN OF DRUMMOND  
PO BOX 56  
DRUMMOND, WI 54832

**FINAL - EQUATED**  
**STATEMENT OF ASSESSMENT FOR 2025**

☒ This is an Amended Return

04      020      0085  
CO      MUN      ACCT NO

FOR TOWN OF OF EILEEN BAYFIELD COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	329	306	864	3,493,900	58,843,700	62,337,600
2	COMMERCIAL - Class 2	27	23	139	1,199,900	12,132,600	13,332,500
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	415		9,557	1,592,200		1,592,200
5	UNDEVELOPED - Class 5	255		1,656	734,900		734,900
6	AGRICULTURAL FOREST - Class 5m	196		3,034	2,210,000		2,210,000
7	FOREST LANDS - Class 6	252		4,968	6,977,500		6,977,500
8	OTHER - Class 7	40	40	66	265,600	3,775,400	4,041,000
9	TOTAL - ALL COLUMNS	1,514	369	20,284	16,474,000	74,751,700	91,225,700
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						91,225,700
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/20/2025	Name of Assessor JENNIE MARTIN			Telephone # (715) 829-9312	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .763873119  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	2	34		1	30	
		49,400			43,500	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
				4	142.63	
					206,900	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
			147.82	1,404.82		(e) Other Acres
				333.3		27.11
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025

04

020

0085

YEAR

CO

MUN

ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
A. SCHOOL DISTRICTS (K-8 and K-12)						
36	020170	0018	SCH D OF ASHLAND	91,225,700		91,225,700
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			91,225,700		91,225,700
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	91,225,700		91,225,700
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			91,225,700		91,225,700

I hereby certify, to the best of my knowledge and belief, this form is complete and correct.

Name MADELINE GOULD		Title	Submission date 07 / 15 / 2025
Phone ( 715 ) 373 - 6156		Email address MADELINE.GOULD@BAYFIELDCOUNTY.WI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

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- The Wisconsin Department of Revenue (DOR) merges the locally assessed values with the state assessed manufacturing values
- DOR provides the information regarding district names and codes. If a district is not listed, contact DOR.

**Note:** *If you submit an amended SOA to DOR after your municipality's SOA is equated and posted to our website, we will process the SOA. However, DOR will not recalculate the aggregate ratio or update the final SOA posted on our website. You should use the corrected values to calculate your tax rates.*

### Page 1: Real Estate and Personal Property

- Lines 1-9 — assessed real estate values, parcel counts and acres by classification
- Lines 10-15 — no longer need to report; personal property is exempt per 2023 WI Act 12
- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
- Remarks — assessment ratio used to calculate estimated fair market value on property tax bills

### Page 2: Forest Crop, Other Exempt Land and Special Districts

- Lines 18-21 — private forest crop and managed forest lands assessed values
- Line 22 — tax exempt land acres
- Line 23 — prior years assessed value of omitted property under sec. 70.44 and correction of errors under sec. 70.43 shown by locally assessed or manufacturing real estate and personal property. Note: If there is an amount on this line, report the corresponding tax in the Statement of Taxes, Sections J or K.
- Lines 24-35 — special district assessed values. These values are used to calculate tax rates for the special districts.

### Page 3: School Districts

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- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

If you have questions: Email: [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)  
Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

SHANNON SCHNEEBERGER  
TOWN OF EILEEN  
29130 STATE HWY 137  
ASHLAND, WI 54806



**FINAL - EQUATED**  
**STATEMENT OF ASSESSMENT FOR 2025**

Page 1

04      021      0086  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF GRAND VIEW BAYFIELD COUNTY  
*Town - Village - City*      *Municipality Name*      *County Name*

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND <i>(Col. A)</i>	IMPROVEMENTS <i>(Col. B)</i>				
1	RESIDENTIAL - Class 1	769	609	2,681	62,157,300	64,612,900	126,770,200
2	COMMERCIAL - Class 2	18	13	32	913,000	1,293,900	2,206,900
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	14		357	70,400		70,400
5	UNDEVELOPED - Class 5	180		2,642	853,600		853,600
6	AGRICULTURAL FOREST - Class 5m	1		20	14,300		14,300
7	FOREST LANDS - Class 6	456		11,576	16,333,000		16,333,000
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	1,438	622	17,308	80,341,600	65,906,800	146,248,400
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						146,248,400
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/11/2025	Name of Assessor NORTH WI ASSESSMENT SERVICE			Telephone # (715) 779-3088	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .618038904  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES		(c) ASSESSED VALUE	(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES		(f) ASSESSED VALUE	
					1		40	57,000	
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES		(c) ASSESSED VALUE	(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (e) ACRES		(f) ASSESSED VALUE	
20	(a) PARCELS	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (b) ACRES		(c) ASSESSED VALUE	(d) PARCELS	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (e) ACRES		(f) ASSESSED VALUE	
	2		80	114,000	21		732.9	1,005,000	
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (b) ACRES		(c) ASSESSED VALUE	(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (e) ACRES		(f) ASSESSED VALUE	
	23		695.49	993,000	28		939.02	1,434,600	
22	(a) County Forest Cropland Acres		(b) Federal Acres		(c) State Acres		(d) County (NOT FOREST CROP) Acres		(e) Other Acres
	2,510.38		36,417.76		7,447.95		150.31		506.45
23	Assessed Value of Omitted Property From Prior Years (Sec. 70.44) (a) REAL ESTATE				Assessed Value of Sec. 70.43 Corrections of Errors by Assessors (c1) REAL ESTATE				(c2) PERSONAL
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995) (d) REAL ESTATE				Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors (f1) REAL ESTATE				(f2) PERSONAL

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24	047080	0021	GRAND VIEW SANITARY DISTRICT #1	7,556,200		7,556,200
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025  
YEAR04  
CO021  
MUN0086  
ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
A. SCHOOL DISTRICTS (K-8 and K-12)						
36	041491	0030	SCH D OF DRUMMOND	146,248,400		146,248,400
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			146,248,400		146,248,400
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	146,248,400		146,248,400
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			146,248,400		146,248,400

I hereby certify, to the best of my knowledge and belief, this form is complete and correct.

Name MADELINE GOULD		Title	Submission date 06 / 16 / 2025
Phone ( 715 ) 373 - 6156		Email address MADELINE.GOULD@BAYFIELDCOUNTY.WI.GOV	

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- DOR provides the information regarding district names and codes. If a district is not listed, contact DOR.

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- Lines 1-9 — assessed real estate values, parcel counts and acres by classification
- Lines 10-15 — no longer need to report; personal property is exempt per 2023 WI Act 12
- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
- Remarks — assessment ratio used to calculate estimated fair market value on property tax bills

### Page 2: Forest Crop, Other Exempt Land and Special Districts

- Lines 18-21 — private forest crop and managed forest lands assessed values
- Line 22 — tax exempt land acres
- Line 23 — prior years assessed value of omitted property under sec. 70.44 and correction of errors under sec. 70.43 shown by locally assessed or manufacturing real estate and personal property. Note: If there is an amount on this line, report the corresponding tax in the Statement of Taxes, Sections J or K.
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- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

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Fax: (608) 264-6887

ALEXYS KONITNY  
TOWN OF GRAND VIEW  
PO BOX 126  
GRAND VIEW, WI 54839 - 0126

**FINAL - EQUATED**  
**STATEMENT OF ASSESSMENT FOR 2025**

Page 1

04      022      0087  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF HUGHES BAYFIELD COUNTY  
*Town - Village - City*      *Municipality Name*      *County Name*

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND <i>(Col. A)</i>	IMPROVEMENTS <i>(Col. B)</i>				
1	RESIDENTIAL - Class 1	461	414	1,088	23,244,900	38,134,300	61,379,200
2	COMMERCIAL - Class 2	24	16	199	1,407,900	1,441,300	2,849,200
3	MANUFACTURING - Class 3	1	1	20	47,800	591,200	639,000
4	AGRICULTURAL - Class 4	25		462	62,100		62,100
5	UNDEVELOPED - Class 5	149		889	222,400		222,400
6	AGRICULTURAL FOREST - Class 5m	20		429	340,300		340,300
7	FOREST LANDS - Class 6	432		5,332	8,444,300		8,444,300
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	1,112	431	8,419	33,769,700	40,166,800	73,936,500
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						73,936,500
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/03/2025	Name of Assessor NORTH WI ASSESSMENT SERVICE			Telephone # (715) 779-3088	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .513788291  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	2	80	128,000	3	100	160,000
22	(a) <b>County Forest Cropland Acres</b> 23,988.25		(b) <b>Federal Acres</b>	(c) <b>State Acres</b> 116.44	(d) <b>County (NOT FOREST CROP) Acres</b> 684.77	(e) <b>Other Acres</b> 233.98
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025

04

022

0087

YEAR

CO

MUN

ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
A. SCHOOL DISTRICTS (K-8 and K-12)						
36	163297	0111	SCH D OF MAPLE	73,297,500	639,000	73,936,500
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			73,297,500	639,000	73,936,500
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	73,297,500	639,000	73,936,500
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			73,297,500	639,000	73,936,500

I hereby certify, to the best of my knowledge and belief, this form is complete and correct.

Name MADELINE GOULD		Title	Submission date 06 / 11 / 2025
Phone ( 715 ) 373 - 6156		Email address MADELINE.GOULD@BAYFIELDCOUNTY.WI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

- Each municipality's SOA is completed after the Board of Review and includes any changes made to the locally assessed values, under state law (sec. 70.53, Wis. Stats.)
- The Wisconsin Department of Revenue (DOR) merges the locally assessed values with the state assessed manufacturing values
- DOR provides the information regarding district names and codes. If a district is not listed, contact DOR.

**Note:** *If you submit an amended SOA to DOR after your municipality's SOA is equated and posted to our website, we will process the SOA. However, DOR will not recalculate the aggregate ratio or update the final SOA posted on our website. You should use the corrected values to calculate your tax rates.*

### Page 1: Real Estate and Personal Property

- Lines 1-9 — assessed real estate values, parcel counts and acres by classification
- Lines 10-15 — no longer need to report; personal property is exempt per 2023 WI Act 12
- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
- Remarks — assessment ratio used to calculate estimated fair market value on property tax bills

### Page 2: Forest Crop, Other Exempt Land and Special Districts

- Lines 18-21 — private forest crop and managed forest lands assessed values
- Line 22 — tax exempt land acres
- Line 23 — prior years assessed value of omitted property under sec. 70.44 and correction of errors under sec. 70.43 shown by locally assessed or manufacturing real estate and personal property. Note: If there is an amount on this line, report the corresponding tax in the Statement of Taxes, Sections J or K.
- Lines 24-35 — special district assessed values. These values are used to calculate tax rates for the special districts.

### Page 3: School Districts

- Lines 36-50 — school districts (K-8 and K-12) assessed values. These values are used to calculate tax rates for school districts.
- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

If you have questions: Email: [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)  
Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

LORIBERG  
TOWN OF HUGHES  
PO BOX 805  
IRON RIVER, WI 54847 - 0805



**FINAL - EQUATED**  
**STATEMENT OF ASSESSMENT FOR 2025**

Page 1

04      024      0088  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF IRON RIVER BAYFIELD COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	1,382	1,037	2,681	119,700,200	166,951,200	286,651,400
2	COMMERCIAL - Class 2	115	90	240	5,920,500	12,649,700	18,570,200
3	MANUFACTURING - Class 3	3	3	18	90,700	2,156,100	2,246,800
4	AGRICULTURAL - Class 4	7		35	5,900		5,900
5	UNDEVELOPED - Class 5	117		1,377	740,000		740,000
6	AGRICULTURAL FOREST - Class 5m	6		31	26,000		26,000
7	FOREST LANDS - Class 6	335		7,770	14,835,600		14,835,600
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	1,965	1,130	12,152	141,318,900	181,757,000	323,075,900
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						323,075,900
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT		Name of Assessor NATALIE DELEASKY			Telephone # (715) 891-5076	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .802966653  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	3	110 187,000		9	255.99 435,200	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	3	69 117,300		18	590.61 1,279,600	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
	6,017.71		660.66	266.25	592.86	508.28
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	62,700			-123,600		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24	047030	0017	IRON RIVER SANITARY DISTRICT #1	48,245,400	1,565,200	49,810,600
25	048030	0025	HALF MOON LAKE DISTRICT	10,280,200		10,280,200
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025

04

024

0088

YEAR

CO

MUN

ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
A. SCHOOL DISTRICTS (K-8 and K-12)						
36	163297	0111	SCH D OF MAPLE	320,829,100	2,246,800	323,075,900
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			320,829,100	2,246,800	323,075,900
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	320,829,100	2,246,800	323,075,900
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			320,829,100	2,246,800	323,075,900

I hereby certify, to the best of my knowledge and belief, this form is complete and correct.

Name MADELINE GOULD		Title	Submission date 09 / 19 / 2025
Phone ( 715 ) 373 - 6156		Email address MADELINE.GOULD@BAYFIELDCOUNTY.WI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

- Each municipality's SOA is completed after the Board of Review and includes any changes made to the locally assessed values, under state law (sec. 70.53, Wis. Stats.)
- The Wisconsin Department of Revenue (DOR) merges the locally assessed values with the state assessed manufacturing values
- DOR provides the information regarding district names and codes. If a district is not listed, contact DOR.

**Note:** *If you submit an amended SOA to DOR after your municipality's SOA is equated and posted to our website, we will process the SOA. However, DOR will not recalculate the aggregate ratio or update the final SOA posted on our website. You should use the corrected values to calculate your tax rates.*

### Page 1: Real Estate and Personal Property

- Lines 1-9 — assessed real estate values, parcel counts and acres by classification
- Lines 10-15 — no longer need to report; personal property is exempt per 2023 WI Act 12
- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
- Remarks — assessment ratio used to calculate estimated fair market value on property tax bills

### Page 2: Forest Crop, Other Exempt Land and Special Districts

- Lines 18-21 — private forest crop and managed forest lands assessed values
- Line 22 — tax exempt land acres
- Line 23 — prior years assessed value of omitted property under sec. 70.44 and correction of errors under sec. 70.43 shown by locally assessed or manufacturing real estate and personal property. Note: If there is an amount on this line, report the corresponding tax in the Statement of Taxes, Sections J or K.
- Lines 24-35 — special district assessed values. These values are used to calculate tax rates for the special districts.

### Page 3: School Districts

- Lines 36-50 — school districts (K-8 and K-12) assessed values. These values are used to calculate tax rates for school districts.
- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

If you have questions: Email: [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)  
Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

HELEN G HYDE  
TOWN OF IRON RIVER  
PO BOX 485, 8275 EAST MILL ST  
IRON RIVER, WI 54847 - 0485

**FINAL - EQUATED**  
**STATEMENT OF ASSESSMENT FOR 2025**

Page 1

☒ This is an Amended Return

04      026      0089  
CO      MUN      ACCT NO

FOR TOWN OF OF KELLY BAYFIELD COUNTY  
Town - Village - City      Municipality Name      County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	232	210	469	1,468,500	22,185,000	23,653,500
2	COMMERCIAL - Class 2	9	6	32	92,200	351,400	443,600
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	432		10,107	1,519,900		1,519,900
5	UNDEVELOPED - Class 5	292		1,142	342,300		342,300
6	AGRICULTURAL FOREST - Class 5m	84		1,222	762,700		762,700
7	FOREST LANDS - Class 6	317		7,566	8,516,800		8,516,800
8	OTHER - Class 7	45	45	84	236,600	4,125,400	4,362,000
9	TOTAL - ALL COLUMNS	1,411	261	20,622	12,939,000	26,661,800	39,600,800
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						39,600,800
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/05/2025	Name of Assessor NORTH WI ASSESSMENT SERVICE			Telephone # (715) 779-3088	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .650859001  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	6	172.11	236,800	29	916.8	1,234,800
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	2	84.07	134,500	36	1,076	1,243,100
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
				608.89		(e) Other Acres
				21.16		75.04
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025  
YEAR04  
CO026  
MUN0089  
ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
A. SCHOOL DISTRICTS (K-8 and K-12)						
36	020170	0018	SCH D OF ASHLAND	31,086,800		31,086,800
37	041491	0030	SCH D OF DRUMMOND	8,514,000		8,514,000
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			39,600,800		39,600,800
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	39,600,800		39,600,800
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			39,600,800		39,600,800

I hereby certify, to the best of my knowledge and belief, this form is complete and correct.

Name MADELINE GOULD		Title	Submission date 07 / 14 / 2025
Phone ( 715 ) 373 - 6156		Email address MADELINE.GOULD@BAYFIELDCOUNTY.WI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

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- The Wisconsin Department of Revenue (DOR) merges the locally assessed values with the state assessed manufacturing values
- DOR provides the information regarding district names and codes. If a district is not listed, contact DOR.

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### Page 1: Real Estate and Personal Property

- Lines 1-9 — assessed real estate values, parcel counts and acres by classification
- Lines 10-15 — no longer need to report; personal property is exempt per 2023 WI Act 12
- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
- Remarks — assessment ratio used to calculate estimated fair market value on property tax bills

### Page 2: Forest Crop, Other Exempt Land and Special Districts

- Lines 18-21 — private forest crop and managed forest lands assessed values
- Line 22 — tax exempt land acres
- Line 23 — prior years assessed value of omitted property under sec. 70.44 and correction of errors under sec. 70.43 shown by locally assessed or manufacturing real estate and personal property. Note: If there is an amount on this line, report the corresponding tax in the Statement of Taxes, Sections J or K.
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- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

If you have questions: Email: [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)  
Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

JACQUELINE MARY ROGUSKI  
TOWN OF KELLY  
63705 VRANES RD  
ASHLAND, WI 54806



**FINAL - EQUATED**  
**STATEMENT OF ASSESSMENT FOR 2025**

04      030      0091  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF LINCOLN BAYFIELD COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	294	235	627	5,206,700	31,736,400	36,943,100
2	COMMERCIAL - Class 2	1	1	2	19,500	85,000	104,500
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	155		2,941	507,000		507,000
5	UNDEVELOPED - Class 5	274		4,331	2,707,500		2,707,500
6	AGRICULTURAL FOREST - Class 5m	72		1,645	1,381,200		1,381,200
7	FOREST LANDS - Class 6	366		9,573	16,568,900		16,568,900
8	OTHER - Class 7	12	12	16	91,000	1,377,900	1,468,900
9	TOTAL - ALL COLUMNS	1,174	248	19,135	26,481,800	33,199,300	59,681,100
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						<b>59,681,100</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	10/22/2025	Name of Assessor NORTH WI ASSESSMENT SERVICE			Telephone # (715) 779-3088	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .962022725  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (e) ACRES (f) ASSESSED VALUE	
	12	476		38	1,313.89	
		904,400			2,400,300	
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (e) ACRES (f) ASSESSED VALUE	
	25	968.53		21	622.7	
		1,772,200			1,088,600	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
	480					(e) Other Acres
				5.5		73.07
23	Assessed Value of Omitted Property From Prior Years (Sec. 70.44) (a) REAL ESTATE (b) PERSONAL			Assessed Value of Sec. 70.43 Corrections of Errors by Assessors (c1) REAL ESTATE (c2) PERSONAL		
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995) (d) REAL ESTATE (e) PERSONAL			Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

**SCHOOL DISTRICTS**

2025

04

030

0091

YEAR

CO

MUN

ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
A. SCHOOL DISTRICTS (K-8 and K-12)						
36	041491	0030	SCH D OF DRUMMOND	59,681,100		59,681,100
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			59,681,100		59,681,100
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	59,681,100		59,681,100
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			59,681,100		59,681,100

*I hereby certify, to the best of my knowledge and belief, this form is complete and correct.*

Name MADELINE GOULD		Title	Submission date 10 / 24 / 2025
Phone ( 715 ) 373 - 6156		Email address MADELINE.GOULD@BAYFIELDCOUNTY.WI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

- Each municipality's SOA is completed after the Board of Review and includes any changes made to the locally assessed values, under state law (sec. 70.53, Wis. Stats.)
- The Wisconsin Department of Revenue (DOR) merges the locally assessed values with the state assessed manufacturing values
- DOR provides the information regarding district names and codes. If a district is not listed, contact DOR.

**Note:** *If you submit an amended SOA to DOR after your municipality's SOA is equated and posted to our website, we will process the SOA. However, DOR will not recalculate the aggregate ratio or update the final SOA posted on our website. You should use the corrected values to calculate your tax rates.*

### Page 1: Real Estate and Personal Property

- Lines 1-9 — assessed real estate values, parcel counts and acres by classification
- Lines 10-15 — no longer need to report; personal property is exempt per 2023 WI Act 12
- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
- Remarks — assessment ratio used to calculate estimated fair market value on property tax bills

### Page 2: Forest Crop, Other Exempt Land and Special Districts

- Lines 18-21 — private forest crop and managed forest lands assessed values
- Line 22 — tax exempt land acres
- Line 23 — prior years assessed value of omitted property under sec. 70.44 and correction of errors under sec. 70.43 shown by locally assessed or manufacturing real estate and personal property. Note: If there is an amount on this line, report the corresponding tax in the Statement of Taxes, Sections J or K.
- Lines 24-35 — special district assessed values. These values are used to calculate tax rates for the special districts.

### Page 3: School Districts

- Lines 36-50 — school districts (K-8 and K-12) assessed values. These values are used to calculate tax rates for school districts.
- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

If you have questions: Email: [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)  
Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

KATHY BAY  
TOWN OF LINCOLN  
54060 FOUR CORNERS STORE RD  
MASON, WI 54856

**FINAL - EQUATED**  
**STATEMENT OF ASSESSMENT FOR 2025**

04      032      0092  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF MASON BAYFIELD COUNTY  
*Town - Village - City*      *Municipality Name*      *County Name*

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND <i>(Col. A)</i>	IMPROVEMENTS <i>(Col. B)</i>				
1	RESIDENTIAL - Class 1	171	159	272	2,176,100	14,432,200	16,608,300
2	COMMERCIAL - Class 2	4	2	8	62,000	60,800	122,800
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	365		9,496	1,665,200		1,665,200
5	UNDEVELOPED - Class 5	95		1,209	401,000		401,000
6	AGRICULTURAL FOREST - Class 5m	127		2,774	1,782,600		1,782,600
7	FOREST LANDS - Class 6	155		3,663	4,673,100		4,673,100
8	OTHER - Class 7	24	24	27	239,700	2,660,300	2,900,000
9	TOTAL - ALL COLUMNS	941	185	17,449	10,999,700	17,153,300	28,153,000
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						28,153,000
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/12/2025	Name of Assessor NORTH WI ASSESSMENT SERVICE			Telephone # (715) 779-3088	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .761964821  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (e) ACRES (f) ASSESSED VALUE	
	6	235 305,500		27	1,073 1,394,900	
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (e) ACRES (f) ASSESSED VALUE	
	9	236.59 307,600		44	1,491.21 1,938,900	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
				2,292.91	55.07	97.45
23	Assessed Value of Omitted Property From Prior Years (Sec. 70.44) (a) REAL ESTATE (b) PERSONAL			Assessed Value of Sec. 70.43 Corrections of Errors by Assessors (c1) REAL ESTATE (c2) PERSONAL		
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995) (d) REAL ESTATE (e) PERSONAL			Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025

04

032

0092

YEAR

CO

MUN

ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
A. SCHOOL DISTRICTS (K-8 and K-12)						
36	041491	0030	SCH D OF DRUMMOND	28,153,000		28,153,000
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			28,153,000		28,153,000
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	28,153,000		28,153,000
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			28,153,000		28,153,000

I hereby certify, to the best of my knowledge and belief, this form is complete and correct.

Name MADELINE GOULD		Title	Submission date 05 / 23 / 2025
Phone ( 715 ) 373 - 3428		Email address MADELINE.GOULD@BAYFIELDCOUNTY.WI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

- Each municipality's SOA is completed after the Board of Review and includes any changes made to the locally assessed values, under state law (sec. 70.53, Wis. Stats.)
- The Wisconsin Department of Revenue (DOR) merges the locally assessed values with the state assessed manufacturing values
- DOR provides the information regarding district names and codes. If a district is not listed, contact DOR.

**Note:** *If you submit an amended SOA to DOR after your municipality's SOA is equated and posted to our website, we will process the SOA. However, DOR will not recalculate the aggregate ratio or update the final SOA posted on our website. You should use the corrected values to calculate your tax rates.*

### Page 1: Real Estate and Personal Property

- Lines 1-9 — assessed real estate values, parcel counts and acres by classification
- Lines 10-15 — no longer need to report; personal property is exempt per 2023 WI Act 12
- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
- Remarks — assessment ratio used to calculate estimated fair market value on property tax bills

### Page 2: Forest Crop, Other Exempt Land and Special Districts

- Lines 18-21 — private forest crop and managed forest lands assessed values
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- Line 23 — prior years assessed value of omitted property under sec. 70.44 and correction of errors under sec. 70.43 shown by locally assessed or manufacturing real estate and personal property. Note: If there is an amount on this line, report the corresponding tax in the Statement of Taxes, Sections J or K.
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### Page 3: School Districts

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- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

If you have questions: Email: [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)  
Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

SUSAN HIATT  
TOWN OF MASON  
60020 HANSON RD  
MASON, WI 54856



**FINAL - EQUATED**  
**STATEMENT OF ASSESSMENT FOR 2025**

Page 1

04      034      0093  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF NAMAKAGON BAYFIELD COUNTY  
*Town - Village - City*      *Municipality Name*      *County Name*

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND <i>(Col. A)</i>	IMPROVEMENTS <i>(Col. B)</i>				
1	RESIDENTIAL - Class 1	862	673	1,424	125,644,300	114,322,100	239,966,400
2	COMMERCIAL - Class 2	49	30	249	5,338,900	9,537,300	14,876,200
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	5		163	33,000		33,000
5	UNDEVELOPED - Class 5	95		1,011	332,700		332,700
6	AGRICULTURAL FOREST - Class 5m	0		0	0		0
7	FOREST LANDS - Class 6	257		5,671	12,028,900		12,028,900
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	1,268	703	8,518	143,377,800	123,859,400	267,237,200
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						267,237,200
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/19/2025	Name of Assessor NORTH WI ASSESSMENT SERVICE			Telephone # (715) 779-3088	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .596458751  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	8	278	556,000	6	121.4	275,300
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	28	1,103	2,191,600	19	440.72	1,162,100
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
	546.8		29,903.57	9.12	61.44	292.29
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025  
YEAR04  
CO034  
MUN0093  
ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
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36	041491	0030	SCH D OF DRUMMOND	267,237,200		267,237,200
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			267,237,200		267,237,200
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	267,237,200		267,237,200
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			267,237,200		267,237,200

I hereby certify, to the best of my knowledge and belief, this form is complete and correct.

Name MADELINE GOULD		Title	Submission date 05 / 23 / 2025
Phone ( 715 ) 373 - 3428		Email address MADELINE.GOULD@BAYFIELDCOUNTY.WI.GOV	

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- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

If you have questions: Email: [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)  
Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

LAURA BJORK  
TOWN OF NAMAKAGON  
23845 COUNTY HWY M  
CABLE, WI 54821 - 4000

**FINAL - EQUATED**  
**STATEMENT OF ASSESSMENT FOR 2025**

04      036      0094  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF ORIENTA BAYFIELD COUNTY  
*Town - Village - City*      *Municipality Name*      *County Name*

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND <i>(Col. A)</i>	IMPROVEMENTS <i>(Col. B)</i>				
1	RESIDENTIAL - Class 1	320	259	557	14,462,300	23,689,500	38,151,800
2	COMMERCIAL - Class 2	0	0	0	0	0	0
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	126		2,465	424,500		424,500
5	UNDEVELOPED - Class 5	169		1,907	635,900		635,900
6	AGRICULTURAL FOREST - Class 5m	112		2,507	1,579,300		1,579,300
7	FOREST LANDS - Class 6	650		15,309	18,682,200		18,682,200
8	OTHER - Class 7	5	5	11	104,000	549,500	653,500
9	TOTAL - ALL COLUMNS	1,382	264	22,756	35,888,200	24,239,000	60,127,200
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						60,127,200
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/27/2025	Name of Assessor NORTH WI ASSESSMENT SERVICE			Telephone # (715) 779-3088	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .79936824  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
				1	40	52,000
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	17	663.73	918,200	82	3,140.3	3,843,100
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	37	1,093.98	1,392,300	47	1,429.52	1,775,650
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
	4,720			984.97		(e) Other Acres
				137.34		95.98
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025

04

036

0094

YEAR

CO

MUN

ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
A. SCHOOL DISTRICTS (K-8 and K-12)						
36	044522	0031	SCH D OF SOUTH SHORE (PORT WING)	60,127,200		60,127,200
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			60,127,200		60,127,200
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	60,127,200		60,127,200
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			60,127,200		60,127,200

I hereby certify, to the best of my knowledge and belief, this form is complete and correct.

Name MADELINE GOULD		Title	Submission date 05 / 29 / 2025
Phone ( 715 ) 373 - 3428		Email address MADELINE.GOULD@BAYFIELDCOUNTY.WI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

- Each municipality's SOA is completed after the Board of Review and includes any changes made to the locally assessed values, under state law (sec. 70.53, Wis. Stats.)
- The Wisconsin Department of Revenue (DOR) merges the locally assessed values with the state assessed manufacturing values
- DOR provides the information regarding district names and codes. If a district is not listed, contact DOR.

**Note:** *If you submit an amended SOA to DOR after your municipality's SOA is equated and posted to our website, we will process the SOA. However, DOR will not recalculate the aggregate ratio or update the final SOA posted on our website. You should use the corrected values to calculate your tax rates.*

### Page 1: Real Estate and Personal Property

- Lines 1-9 — assessed real estate values, parcel counts and acres by classification
- Lines 10-15 — no longer need to report; personal property is exempt per 2023 WI Act 12
- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
- Remarks — assessment ratio used to calculate estimated fair market value on property tax bills

### Page 2: Forest Crop, Other Exempt Land and Special Districts

- Lines 18-21 — private forest crop and managed forest lands assessed values
- Line 22 — tax exempt land acres
- Line 23 — prior years assessed value of omitted property under sec. 70.44 and correction of errors under sec. 70.43 shown by locally assessed or manufacturing real estate and personal property. Note: If there is an amount on this line, report the corresponding tax in the Statement of Taxes, Sections J or K.
- Lines 24-35 — special district assessed values. These values are used to calculate tax rates for the special districts.

### Page 3: School Districts

- Lines 36-50 — school districts (K-8 and K-12) assessed values. These values are used to calculate tax rates for school districts.
- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

If you have questions: Email: [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)  
Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

CLYDE CLAUSON  
TOWN OF ORIENTA  
81475 EVERGREEN RD  
PORT WING, WI 54865



**FINAL - EQUATED**  
**STATEMENT OF ASSESSMENT FOR 2025**

04      038      0095  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF OULU BAYFIELD COUNTY  
*Town - Village - City*      *Municipality Name*      *County Name*

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND <i>(Col. A)</i>	IMPROVEMENTS <i>(Col. B)</i>				
1	RESIDENTIAL - Class 1	329	309	585	4,637,200	29,853,000	34,490,200
2	COMMERCIAL - Class 2	4	2	50	90,600	448,100	538,700
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	449		8,686	1,345,900		1,345,900
5	UNDEVELOPED - Class 5	228		1,268	331,600		331,600
6	AGRICULTURAL FOREST - Class 5m	227		3,654	2,304,600		2,304,600
7	FOREST LANDS - Class 6	318		7,126	9,025,700		9,025,700
8	OTHER - Class 7	13	13	22	174,000	757,500	931,500
9	TOTAL - ALL COLUMNS	1,568	324	21,391	17,909,600	31,058,600	48,968,200
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						48,968,200
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/17/2025	Name of Assessor NORTH WI ASSESSMENT SERVICE			Telephone # (715) 779-3088	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .667251686  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	1	40	52,000	13	472.49	614,300
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	5	197.4	256,600	13	415.47	532,600
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
						(e) Other Acres
						42.47
						157.2
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025

04

038

0095

YEAR

CO

MUN

ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
A. SCHOOL DISTRICTS (K-8 and K-12)						
36	044522	0031	SCH D OF SOUTH SHORE (PORT WING)	48,483,100		48,483,100
37	163297	0111	SCH D OF MAPLE	485,100		485,100
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			48,968,200		48,968,200
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	48,968,200		48,968,200
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			48,968,200		48,968,200

I hereby certify, to the best of my knowledge and belief, this form is complete and correct.

Name MADELINE GOULD		Title		Submission date 06 / 23 / 2025	
Phone ( 715 ) 373 - 6156		Email address MADELINE.GOULD@BAYFIELDCOUNTY.WI.GOV			

## FINAL STATEMENT OF ASSESMENT (SOA)

- Each municipality's SOA is completed after the Board of Review and includes any changes made to the locally assessed values, under state law (sec. 70.53, Wis. Stats.)
- The Wisconsin Department of Revenue (DOR) merges the locally assessed values with the state assessed manufacturing values
- DOR provides the information regarding district names and codes. If a district is not listed, contact DOR.

**Note:** *If you submit an amended SOA to DOR after your municipality's SOA is equated and posted to our website, we will process the SOA. However, DOR will not recalculate the aggregate ratio or update the final SOA posted on our website. You should use the corrected values to calculate your tax rates.*

### Page 1: Real Estate and Personal Property

- Lines 1-9 — assessed real estate values, parcel counts and acres by classification
- Lines 10-15 — no longer need to report; personal property is exempt per 2023 WI Act 12
- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
- Remarks — assessment ratio used to calculate estimated fair market value on property tax bills

### Page 2: Forest Crop, Other Exempt Land and Special Districts

- Lines 18-21 — private forest crop and managed forest lands assessed values
- Line 22 — tax exempt land acres
- Line 23 — prior years assessed value of omitted property under sec. 70.44 and correction of errors under sec. 70.43 shown by locally assessed or manufacturing real estate and personal property. Note: If there is an amount on this line, report the corresponding tax in the Statement of Taxes, Sections J or K.
- Lines 24-35 — special district assessed values. These values are used to calculate tax rates for the special districts.

### Page 3: School Districts

- Lines 36-50 — school districts (K-8 and K-12) assessed values. These values are used to calculate tax rates for school districts.
- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

If you have questions: Email: [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)  
Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

DIANA REIJO  
TOWN OF OULU  
71530 HOOVER LINE RD  
IRON RIVER, WI 54847 - 6731

**FINAL - EQUATED**  
**STATEMENT OF ASSESSMENT FOR 2025**

Page 1

04      040      0096  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF PILSEN BAYFIELD COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	144	136	291	3,009,200	17,761,700	20,770,900
2	COMMERCIAL - Class 2	2	2	2	17,600	127,600	145,200
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	155		3,438	603,600		603,600
5	UNDEVELOPED - Class 5	91		678	130,300		130,300
6	AGRICULTURAL FOREST - Class 5m	49		764	532,200		532,200
7	FOREST LANDS - Class 6	81		1,299	1,819,100		1,819,100
8	OTHER - Class 7	5	5	8	54,900	444,800	499,700
9	TOTAL - ALL COLUMNS	527	143	6,480	6,166,900	18,334,100	24,501,000
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						<b>24,501,000</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/10/2025	Name of Assessor NORTH WI ASSESSMENT SERVICE			Telephone # (715) 779-3088	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .845582272  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	2	30	42,000	2	79.35	111,100
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	6	228.51	295,900	5	87.44	156,000
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
			15,280.82	236.72		4.99
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24						
25						
26						
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32						
33						
34						
35						

## SCHOOL DISTRICTS

2025	04	040	0096
YEAR	CO	MUN	ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
A. SCHOOL DISTRICTS (K-8 and K-12)						
36	020170	0018	SCH D OF ASHLAND	24,501,000		24,501,000
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			24,501,000		24,501,000
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	24,501,000		24,501,000
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			24,501,000		24,501,000

*I hereby certify, to the best of my knowledge and belief, this form is complete and correct.*

Name MADELINE GOULD		Title	Submission date 06 / 10 / 2025
Phone ( 715 ) 373 - 6156		Email address MADELINE.GOULD@BAYFIELDCOUNTY.WI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

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### Page 1: Real Estate and Personal Property

- Lines 1-9 — assessed real estate values, parcel counts and acres by classification
- Lines 10-15 — no longer need to report; personal property is exempt per 2023 WI Act 12
- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
- Remarks — assessment ratio used to calculate estimated fair market value on property tax bills

### Page 2: Forest Crop, Other Exempt Land and Special Districts

- Lines 18-21 — private forest crop and managed forest lands assessed values
- Line 22 — tax exempt land acres
- Line 23 — prior years assessed value of omitted property under sec. 70.44 and correction of errors under sec. 70.43 shown by locally assessed or manufacturing real estate and personal property. Note: If there is an amount on this line, report the corresponding tax in the Statement of Taxes, Sections J or K.
- Lines 24-35 — special district assessed values. These values are used to calculate tax rates for the special districts.

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- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

If you have questions: Email: [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)  
Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

SUZI L MISUN  
TOWN OF PILSEN  
68470 MOQUAH VALLEY RD  
ASHLAND, WI 54806 - 6648



**FINAL - EQUATED**  
**STATEMENT OF ASSESSMENT FOR 2025**

04      042      0097  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF PORT WING BAYFIELD COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	488	386	703	13,930,400	34,770,700	48,701,100
2	COMMERCIAL - Class 2	41	29	73	1,064,100	1,741,200	2,805,300
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	163		3,603	609,350		609,350
5	UNDEVELOPED - Class 5	134		1,664	405,100		405,100
6	AGRICULTURAL FOREST - Class 5m	96		2,044	1,109,900		1,109,900
7	FOREST LANDS - Class 6	356		6,616	7,142,200		7,142,200
8	OTHER - Class 7	5	5	5	29,800	662,500	692,300
9	TOTAL - ALL COLUMNS	1,283	420	14,708	24,290,850	37,174,400	61,465,250
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						61,465,250
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/16/2025	Name of Assessor NORTH WI ASSESSMENT SERVICE			Telephone # (715) 779-3088	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .604958047  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	4	145	159,500	9	353	380,700
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	39	1,388.02	1,525,400	30	975.88	1,064,200
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
	8,876.18		2,524.21	1,304.85		(e) Other Acres
				224.58		280.94
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24	047100	0023	PORT WING SANITARY DISTRICT	11,697,700		11,697,700
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025  
YEAR04  
CO042  
MUN0097  
ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
A. SCHOOL DISTRICTS (K-8 and K-12)						
36	044522	0031	SCH D OF SOUTH SHORE (PORT WING)	61,465,250		61,465,250
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			61,465,250		61,465,250
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	61,465,250		61,465,250
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			61,465,250		61,465,250

I hereby certify, to the best of my knowledge and belief, this form is complete and correct.

Name MADELINE GOULD		Title	Submission date 06 / 17 / 2025
Phone ( 715 ) 373 - 6156		Email address MADELINE.GOULD@BAYFIELDCOUNTY.WI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

- Each municipality's SOA is completed after the Board of Review and includes any changes made to the locally assessed values, under state law (sec. 70.53, Wis. Stats.)
- The Wisconsin Department of Revenue (DOR) merges the locally assessed values with the state assessed manufacturing values
- DOR provides the information regarding district names and codes. If a district is not listed, contact DOR.

**Note:** *If you submit an amended SOA to DOR after your municipality's SOA is equated and posted to our website, we will process the SOA. However, DOR will not recalculate the aggregate ratio or update the final SOA posted on our website. You should use the corrected values to calculate your tax rates.*

### Page 1: Real Estate and Personal Property

- Lines 1-9 — assessed real estate values, parcel counts and acres by classification
- Lines 10-15 — no longer need to report; personal property is exempt per 2023 WI Act 12
- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
- Remarks — assessment ratio used to calculate estimated fair market value on property tax bills

### Page 2: Forest Crop, Other Exempt Land and Special Districts

- Lines 18-21 — private forest crop and managed forest lands assessed values
- Line 22 — tax exempt land acres
- Line 23 — prior years assessed value of omitted property under sec. 70.44 and correction of errors under sec. 70.43 shown by locally assessed or manufacturing real estate and personal property. Note: If there is an amount on this line, report the corresponding tax in the Statement of Taxes, Sections J or K.
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### Page 3: School Districts

- Lines 36-50 — school districts (K-8 and K-12) assessed values. These values are used to calculate tax rates for school districts.
- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

If you have questions: Email: [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)  
Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

PAMELA LAWRENZ HOLT  
TOWN OF PORT WING  
PO BOX 146  
PORT WING, WI 54865 - 0146

**FINAL - EQUATED**  
**STATEMENT OF ASSESSMENT FOR 2025**

Page 1

04      046      0098  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF RUSSELL BAYFIELD COUNTY  
*Town - Village - City*      *Municipality Name*      *County Name*

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND <i>(Col. A)</i>	IMPROVEMENTS <i>(Col. B)</i>				
1	RESIDENTIAL - Class 1	213	181	479	6,323,500	27,244,400	33,567,900
2	COMMERCIAL - Class 2	9	5	69	417,500	511,000	928,500
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	91		1,373	185,600		185,600
5	UNDEVELOPED - Class 5	17		203	103,900		103,900
6	AGRICULTURAL FOREST - Class 5m	50		909	696,500		696,500
7	FOREST LANDS - Class 6	357		7,601	14,375,400		14,375,400
8	OTHER - Class 7	7	7	12	46,500	1,232,300	1,278,800
9	TOTAL - ALL COLUMNS	744	193	10,646	22,148,900	28,987,700	51,136,600
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						51,136,600
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/19/2025	Name of Assessor JENNIE MARTIN			Telephone # (715) 829-9312	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .868650733  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
				3	120	195,600
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	1	37.55	61,200	7	275	447,200
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	17	646.55	1,053,900	22	540.82	923,100
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
	7,750.35		10,967.02	141.69		49.02
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025  
YEAR04  
CO046  
MUN0098  
ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
A. SCHOOL DISTRICTS (K-8 and K-12)						
36	040315	0029	SCH D OF BAYFIELD	51,136,600		51,136,600
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			51,136,600		51,136,600
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	51,136,600		51,136,600
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			51,136,600		51,136,600

I hereby certify, to the best of my knowledge and belief, this form is complete and correct.

Name MADELINE GOULD		Title	Submission date 05 / 23 / 2025
Phone ( 715 ) 373 - 3428		Email address MADELINE.GOULD@BAYFIELDCOUNTY.WI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

- Each municipality's SOA is completed after the Board of Review and includes any changes made to the locally assessed values, under state law (sec. 70.53, Wis. Stats.)
- The Wisconsin Department of Revenue (DOR) merges the locally assessed values with the state assessed manufacturing values
- DOR provides the information regarding district names and codes. If a district is not listed, contact DOR.

**Note:** *If you submit an amended SOA to DOR after your municipality's SOA is equated and posted to our website, we will process the SOA. However, DOR will not recalculate the aggregate ratio or update the final SOA posted on our website. You should use the corrected values to calculate your tax rates.*

### Page 1: Real Estate and Personal Property

- Lines 1-9 — assessed real estate values, parcel counts and acres by classification
- Lines 10-15 — no longer need to report; personal property is exempt per 2023 WI Act 12
- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
- Remarks — assessment ratio used to calculate estimated fair market value on property tax bills

### Page 2: Forest Crop, Other Exempt Land and Special Districts

- Lines 18-21 — private forest crop and managed forest lands assessed values
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- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

If you have questions: Email: [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)  
Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

JEFFERY BENTON  
TOWN OF RUSSELL  
35900 STATE HIGHWAY 13  
BAYFIELD, WI 54814



**FINAL - EQUATED**  
**STATEMENT OF ASSESSMENT FOR 2025**

04      048      0099  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF TRIPP BAYFIELD COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	175	170	359	3,770,400	19,316,300	23,086,700
2	COMMERCIAL - Class 2	2	1	7	22,500	28,800	51,300
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	134		2,591	376,100		376,100
5	UNDEVELOPED - Class 5	49		106	13,000		13,000
6	AGRICULTURAL FOREST - Class 5m	98		1,793	1,327,300		1,327,300
7	FOREST LANDS - Class 6	242		5,898	7,819,100		7,819,100
8	OTHER - Class 7	7	7	9	50,100	445,700	495,800
9	TOTAL - ALL COLUMNS	707	178	10,763	13,378,500	19,790,800	33,169,300
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						<b>33,169,300</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/07/2025	Name of Assessor BEN AND DOUGLAS KURTZWEIL			Telephone # (715) 934-2766	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .737080814  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (e) ACRES (f) ASSESSED VALUE	
	2	74.12 96,400		13	397.88 494,500	
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (e) ACRES (f) ASSESSED VALUE	
	7	276.93 336,000		9	311.73 373,200	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
	6,540.3		4,320	38.56		(e) Other Acres
				17.46		59.79
23	Assessed Value of Omitted Property From Prior Years (Sec. 70.44) (a) REAL ESTATE (b) PERSONAL			Assessed Value of Sec. 70.43 Corrections of Errors by Assessors (c1) REAL ESTATE (c2) PERSONAL		
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995) (d) REAL ESTATE (e) PERSONAL			Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025  
YEAR04  
CO048  
MUN0099  
ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
A. SCHOOL DISTRICTS (K-8 and K-12)						
36	044522	0031	SCH D OF SOUTH SHORE (PORT WING)	33,169,300		33,169,300
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			33,169,300		33,169,300
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	33,169,300		33,169,300
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			33,169,300		33,169,300

I hereby certify, to the best of my knowledge and belief, this form is complete and correct.

Name MADELINE GOULD		Title	Submission date 07 / 14 / 2025
Phone ( 715 ) 373 - 6156		Email address MADELINE.GOULD@BAYFIELDCOUNTY.WI.GOV	

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- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
- Remarks — assessment ratio used to calculate estimated fair market value on property tax bills

### Page 2: Forest Crop, Other Exempt Land and Special Districts

- Lines 18-21 — private forest crop and managed forest lands assessed values
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- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

If you have questions: Email: [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)  
Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

JUDY PILGER  
TOWN OF TRIPP  
8590 CO HWY A  
IRON RIVER, WI 54847

**FINAL - EQUATED**  
**STATEMENT OF ASSESSMENT FOR 2025**

☒ This is an Amended Return

04      050      0100  
CO      MUN      ACCT NO

FOR TOWN OF OF WASHBURN BAYFIELD COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	297	291	1,245	6,871,900	66,689,000	73,560,900
2	COMMERCIAL - Class 2	1	1	1	5,400	65,100	70,500
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	150		2,215	462,200		462,200
5	UNDEVELOPED - Class 5	92		206	88,000		88,000
6	AGRICULTURAL FOREST - Class 5m	101		1,506	1,237,800		1,237,800
7	FOREST LANDS - Class 6	363		6,935	11,677,600		11,677,600
8	OTHER - Class 7	9	9	33	137,000	1,400,800	1,537,800
9	TOTAL - ALL COLUMNS	1,013	301	12,141	20,479,900	68,154,900	88,634,800
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						88,634,800
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/21/2025	Name of Assessor JENNIE MARTIN			Telephone # (715) 829-9312	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .955478802  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES (f) ASSESSED VALUE		
				1	40	62,000	
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (e) ACRES (f) ASSESSED VALUE		
20	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE	
	61	2,437.77	3,800,200	15	579.95	937,600	
21	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE	
	15	474.72	751,000	10	352	545,800	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres	(e) Other Acres
	80		37,138.98	1,293.64		2	154.61
23	Assessed Value of Omitted Property From Prior Years (Sec. 70.44) (a) REAL ESTATE (b) PERSONAL			Assessed Value of Sec. 70.43 Corrections of Errors by Assessors (c1) REAL ESTATE (c2) PERSONAL			
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995) (d) REAL ESTATE (e) PERSONAL			Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors (f1) REAL ESTATE (f2) PERSONAL			

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025	04	050	0100
YEAR	CO	MUN	ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
A. SCHOOL DISTRICTS (K-8 and K-12)						
36	046027	0032	SCH D OF WASHBURN	88,634,800		88,634,800
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			88,634,800		88,634,800
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	88,634,800		88,634,800
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			88,634,800		88,634,800

I hereby certify, to the best of my knowledge and belief, this form is complete and correct.

Name MADELINE GOULD		Title	Submission date 10 / 08 / 2025
Phone ( 715 ) 373 - 6156		Email address MADELINE.GOULD@BAYFIELDCOUNTY.WI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

- Each municipality's SOA is completed after the Board of Review and includes any changes made to the locally assessed values, under state law (sec. 70.53, Wis. Stats.)
- The Wisconsin Department of Revenue (DOR) merges the locally assessed values with the state assessed manufacturing values
- DOR provides the information regarding district names and codes. If a district is not listed, contact DOR.

**Note:** *If you submit an amended SOA to DOR after your municipality's SOA is equated and posted to our website, we will process the SOA. However, DOR will not recalculate the aggregate ratio or update the final SOA posted on our website. You should use the corrected values to calculate your tax rates.*

### Page 1: Real Estate and Personal Property

- Lines 1-9 — assessed real estate values, parcel counts and acres by classification
- Lines 10-15 — no longer need to report; personal property is exempt per 2023 WI Act 12
- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
- Remarks — assessment ratio used to calculate estimated fair market value on property tax bills

### Page 2: Forest Crop, Other Exempt Land and Special Districts

- Lines 18-21 — private forest crop and managed forest lands assessed values
- Line 22 — tax exempt land acres
- Line 23 — prior years assessed value of omitted property under sec. 70.44 and correction of errors under sec. 70.43 shown by locally assessed or manufacturing real estate and personal property. Note: If there is an amount on this line, report the corresponding tax in the Statement of Taxes, Sections J or K.
- Lines 24-35 — special district assessed values. These values are used to calculate tax rates for the special districts.

### Page 3: School Districts

- Lines 36-50 — school districts (K-8 and K-12) assessed values. These values are used to calculate tax rates for school districts.
- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

If you have questions: Email: [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)  
Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

CYNDEE MARX  
TOWN OF WASHBURN  
PO BOX 216  
WASHBURN, WI 54891



**FINAL - EQUATED**  
**STATEMENT OF ASSESSMENT FOR 2025**

Page 1

04      151      0101  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR VILLAGE OF OF MASON BAYFIELD COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b> (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	156	46	50	547,700	4,128,500	4,676,200
2	COMMERCIAL - Class 2	17	6	6	75,200	309,200	384,400
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	16		130	23,500		23,500
5	UNDEVELOPED - Class 5	12		48	10,600		10,600
6	AGRICULTURAL FOREST - Class 5m	4		23	12,500		12,500
7	FOREST LANDS - Class 6	3		34	53,900		53,900
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	208	52	291	723,400	4,437,700	5,161,100
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						<b>5,161,100</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/14/2025	Name of Assessor NORTH WI ASSESSMENT SERVICE			Telephone # (715) 779-3088	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .765650961  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
				26.26	3.21	128.43
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24						
25						
26						
27						
28						
29						
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31						
32						
33						
34						
35						

**SCHOOL DISTRICTS**

2025	04	151	0101
YEAR	CO	MUN	ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
A. SCHOOL DISTRICTS (K-8 and K-12)						
36	041491	0030	SCH D OF DRUMMOND	5,161,100		5,161,100
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			5,161,100		5,161,100
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	5,161,100		5,161,100
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			5,161,100		5,161,100

*I hereby certify, to the best of my knowledge and belief, this form is complete and correct.*

Name MADELINE GOULD		Title	Submission date 09 / 09 / 2025
Phone ( 715 ) 373 - 6156		Email address MADELINE.GOULD@BAYFIELDCOUNTY.WI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

- Each municipality's SOA is completed after the Board of Review and includes any changes made to the locally assessed values, under state law (sec. 70.53, Wis. Stats.)
- The Wisconsin Department of Revenue (DOR) merges the locally assessed values with the state assessed manufacturing values
- DOR provides the information regarding district names and codes. If a district is not listed, contact DOR.

**Note:** *If you submit an amended SOA to DOR after your municipality's SOA is equated and posted to our website, we will process the SOA. However, DOR will not recalculate the aggregate ratio or update the final SOA posted on our website. You should use the corrected values to calculate your tax rates.*

### Page 1: Real Estate and Personal Property

- Lines 1-9 — assessed real estate values, parcel counts and acres by classification
- Lines 10-15 — no longer need to report; personal property is exempt per 2023 WI Act 12
- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
- Remarks — assessment ratio used to calculate estimated fair market value on property tax bills

### Page 2: Forest Crop, Other Exempt Land and Special Districts

- Lines 18-21 — private forest crop and managed forest lands assessed values
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- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

If you have questions: Email: [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)  
Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

MARIAN SCHRAUFNAGEL  
VILLAGE OF MASON  
PO BOX 44  
MASON, WI 54856

**FINAL - EQUATED**  
**STATEMENT OF ASSESSMENT FOR 2025**

04      201      1982  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR CITY OF OF ASHLAND BAYFIELD COUNTY  
*Town - Village - City*      *Municipality Name*      *County Name*

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND <i>(Col. A)</i>	IMPROVEMENTS <i>(Col. B)</i>				
1	RESIDENTIAL - Class 1	0	0	0	0	0	0
2	COMMERCIAL - Class 2	0	0	0	0	0	0
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	0		0	0		0
5	UNDEVELOPED - Class 5	0		0	0		0
6	AGRICULTURAL FOREST - Class 5m	0		0	0		0
7	FOREST LANDS - Class 6	0		0	0		0
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	0	0	0	0	0	0
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						0
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/21/2025	Name of Assessor ASSOCIATED APPRAISAL CONSULTANTS			Telephone # (920) 749-1995	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is 0  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (e) ACRES (f) ASSESSED VALUE	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres 4.03
23	Assessed Value of Omitted Property From Prior Years (Sec. 70.44) (a) REAL ESTATE (b) PERSONAL			Assessed Value of Sec. 70.43 Corrections of Errors by Assessors (c1) REAL ESTATE (c2) PERSONAL		
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995) (d) REAL ESTATE (e) PERSONAL			Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

**SCHOOL DISTRICTS**2025  
YEAR04  
CO201  
MUN1982  
ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
<b>A. SCHOOL DISTRICTS (K-8 and K-12)</b>						
36	020170	0018	SCH D OF ASHLAND			
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)					
<b>B. UNION HIGH SCHOOL DISTRICTS</b>						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
<b>C. TECHNICAL COLLEGE DISTRICTS</b>						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE			
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES					

*I hereby certify, to the best of my knowledge and belief, this form is complete and correct.*

Name MADELINE GOULD		Title		Submission date 05 / 29 / 2025	
Phone ( 715 ) 373 - 3428		Email address MADELINE.GOULD@BAYFIELDCOUNTY.WI.GOV			

## FINAL STATEMENT OF ASSESMENT (SOA)

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- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
- Remarks — assessment ratio used to calculate estimated fair market value on property tax bills

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If you have questions: Email: [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)  
Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

DENISE A OLIPHANT  
CITY OF ASHLAND  
601 W MAIN ST  
ASHLAND, WI 54806 - 1537



**FINAL - EQUATED**  
**STATEMENT OF ASSESSMENT FOR 2025**

04      206      0102  
CO      MUN      ACCT NO

☐ This is an Amended Return

Page 1

FOR CITY OF OF BAYFIELD BAYFIELD COUNTY  
*Town - Village - City*      *Municipality Name*      *County Name*

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND <i>(Col. A)</i>	IMPROVEMENTS <i>(Col. B)</i>				
1	RESIDENTIAL - Class 1	568	347	189	34,553,700	62,776,200	97,329,900
2	COMMERCIAL - Class 2	189	149	31	14,137,000	27,386,300	41,523,300
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	1		0	100		100
5	UNDEVELOPED - Class 5	0		0	0		0
6	AGRICULTURAL FOREST - Class 5m	0		0	0		0
7	FOREST LANDS - Class 6	0		0	0		0
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	758	496	220	48,690,800	90,162,500	138,853,300
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						138,853,300
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/21/2025	Name of Assessor ASSOCIATED APPRAISAL CONSULTANTS			Telephone # (920) 749-1995	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .805854362  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
			1.54	2.94	2.93	175.14
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025	04	206	0102
YEAR	CO	MUN	ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
A. SCHOOL DISTRICTS (K-8 and K-12)						
36	040315	0029	SCH D OF BAYFIELD	138,853,300		138,853,300
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			138,853,300		138,853,300
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	138,853,300		138,853,300
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			138,853,300		138,853,300

I hereby certify, to the best of my knowledge and belief, this form is complete and correct.

Name MADELINE GOULD		Title	Submission date 05 / 30 / 2025
Phone ( 715 ) 373 - 3428		Email address MADELINE.GOULD@BAYFIELDCOUNTY.WI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

- Each municipality's SOA is completed after the Board of Review and includes any changes made to the locally assessed values, under state law (sec. 70.53, Wis. Stats.)
- The Wisconsin Department of Revenue (DOR) merges the locally assessed values with the state assessed manufacturing values
- DOR provides the information regarding district names and codes. If a district is not listed, contact DOR.

**Note:** *If you submit an amended SOA to DOR after your municipality's SOA is equated and posted to our website, we will process the SOA. However, DOR will not recalculate the aggregate ratio or update the final SOA posted on our website. You should use the corrected values to calculate your tax rates.*

### Page 1: Real Estate and Personal Property

- Lines 1-9 — assessed real estate values, parcel counts and acres by classification
- Lines 10-15 — no longer need to report; personal property is exempt per 2023 WI Act 12
- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
- Remarks — assessment ratio used to calculate estimated fair market value on property tax bills

### Page 2: Forest Crop, Other Exempt Land and Special Districts

- Lines 18-21 — private forest crop and managed forest lands assessed values
- Line 22 — tax exempt land acres
- Line 23 — prior years assessed value of omitted property under sec. 70.44 and correction of errors under sec. 70.43 shown by locally assessed or manufacturing real estate and personal property. Note: If there is an amount on this line, report the corresponding tax in the Statement of Taxes, Sections J or K.
- Lines 24-35 — special district assessed values. These values are used to calculate tax rates for the special districts.

### Page 3: School Districts

- Lines 36-50 — school districts (K-8 and K-12) assessed values. These values are used to calculate tax rates for school districts.
- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

If you have questions: Email: [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)  
Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

GRACE STOLEN  
CITY OF BAYFIELD  
125 SOUTH FIRST STREET  
BAYFIELD, WI 54814 - 1170

**FINAL - EQUATED**  
**STATEMENT OF ASSESSMENT FOR 2025**

04      291      0103  
CO      MUN      ACCT NO

☒ This is an Amended Return

Page 1

FOR CITY OF OF WASHBURN BAYFIELD COUNTY  
*Town - Village - City*      *Municipality Name*      *County Name*

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND <i>(Col. A)</i>	IMPROVEMENTS <i>(Col. B)</i>				
1	RESIDENTIAL - Class 1	1,069	869	1,523	24,177,000	133,440,000	157,617,000
2	COMMERCIAL - Class 2	115	87	115	3,067,100	21,296,500	24,363,600
3	MANUFACTURING - Class 3	4	3	4	113,600	1,022,400	1,136,000
4	AGRICULTURAL - Class 4	3		27	6,100		6,100
5	UNDEVELOPED - Class 5	1		2	600		600
6	AGRICULTURAL FOREST - Class 5m	0		0	0		0
7	FOREST LANDS - Class 6	1		44	55,200		55,200
8	OTHER - Class 7	1	1	1	15,000	98,900	113,900
9	TOTAL - ALL COLUMNS	1,194	960	1,716	27,434,600	155,857,800	183,292,400
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						183,292,400
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/05/2025	Name of Assessor BOWMAR APPRAISAL C/O KITT KOSKI			Telephone # (715) 577-1875	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .828814711  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
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# FOREST CROP AND OTHER EXEMPT LAND

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

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19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (e) ACRES (f) ASSESSED VALUE	
				1	31	77,500
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
			1.84	3.63	34.9	260
23	Assessed Value of Omitted Property From Prior Years (Sec. 70.44) (a) REAL ESTATE (b) PERSONAL			Assessed Value of Sec. 70.43 Corrections of Errors by Assessors (c1) REAL ESTATE (c2) PERSONAL		
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995) (d) REAL ESTATE (e) PERSONAL			Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors (f1) REAL ESTATE (f2) PERSONAL		

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24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025

04

291

0103

YEAR

CO

MUN

ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
A. SCHOOL DISTRICTS (K-8 and K-12)						
36	046027	0032	SCH D OF WASHBURN	182,156,400	1,136,000	183,292,400
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			182,156,400	1,136,000	183,292,400
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51						
52						
53						
54						
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57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			182,156,400	1,136,000	183,292,400

I hereby certify, to the best of my knowledge and belief, this form is complete and correct.

Name MADELINE GOULD		Title	Submission date 07 / 09 / 2025
Phone ( 715 ) 373 - 6156		Email address MADELINE.GOULD@BAYFIELDCOUNTY.WI.GOV	

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Phone: (608) 266-2569 or (608) 264-6892  
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TAMMY DEMARS  
CITY OF WASHBURN  
PO BOX 638  
WASHBURN, WI 54891 - 0638