FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

35	002	0913
CO	MUN	ACCT NO

☐ This is an Amended Return

FOR *TOWN OF* (Town - Village - City) OF *BIRCH* (Municipality Name) *LINCOLN COUNTY* (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	356	335	947	5,359,500	24,481,500	29,841,000
2	COMMERCIAL - Class 2	15	12	30	167,200	474,000	641,200
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	45		671	141,500		141,500
5	UNDEVELOPED - Class 5	173		1,981	1,300,600		1,300,600
6	AGRICULTURAL FOREST - Class 5m	11		273	242,000		242,000
7	FOREST LANDS - Class 6	267		5,367	9,521,100		9,521,100
8	OTHER - Class 7	8	8	14	72,200	396,900	469,100
9	TOTAL - ALL COLUMNS	875	355	9,283	16,804,100	25,352,400	42,156,500
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	**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**						42,156,500
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT 05/01/2025			Name of Assessor TODD ANDERSON		Telephone # (715) 845-2022	

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .642938301
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

2025	35	002	0913
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
				3	120	222,000		
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
	3	112.91	198,700	24	824.41	1,483,400		
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
	13	453.39	812,100	107	3,381.72	6,152,200		
22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**			
	6,786.77		1,574.07	244.07	53.07			
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						
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35						

SCHOOL DISTRICTS

2025	35	002	0913
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	353500	0207	SCH D OF MERRILL AREA	41,993,700		41,993,700
37	355754	0208	SCH D OF TOMAHAWK	162,800		162,800
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			42,156,500		42,156,500
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56	001500	0014	NORTH CENTRAL TECHNICAL COLLEGE WAUS	41,993,700		41,993,700
57	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	162,800		162,800
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			42,156,500		42,156,500

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

Name	Title	Submission date
SANDY TOBUREN		05 / 14 / 2025

Phone	Email address
(715) 539 - 1055	SANDY.TOBUREN@CO.LINCOLN.WI.US

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

MEGAN WEBB
TOWN OF BIRCH
PO BOX 71
IRMA, WI 54442 - 0071

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

35 (CO) 004 (MUN) 0914 (ACCT NO)

☐ This is an Amended Return

FOR TOWN OF (Town - Village - City) OF BRADLEY (Municipality Name) LINCOLN COUNTY (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	2,746	2,192	3,784	240,700,600	420,911,100	661,611,700
2	COMMERCIAL - Class 2	135	108	809	8,177,300	19,631,400	27,808,700
3	MANUFACTURING - Class 3	1	1	280	929,900	12,075,900	13,005,800
4	AGRICULTURAL - Class 4	93		1,208	136,900		136,900
5	UNDEVELOPED - Class 5	502		5,812	4,830,000		4,830,000
6	AGRICULTURAL FOREST - Class 5m	5		57	69,800		69,800
7	FOREST LANDS - Class 6	708		11,500	30,025,200		30,025,200
8	OTHER - Class 7	11	11	42	182,000	1,567,200	1,749,200
9	TOTAL - ALL COLUMNS	4,201	2,312	23,492	285,051,700	454,185,600	739,237,300
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	**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**						739,237,300

Line No.				
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/28/2025	Name of Assessor: JEREMY KURTZWEIL	Telephone #: (715) 486-9019

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .937353867
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

2025	35	004	0914
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
				10	368.36	935,500
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	34	1,060.22	2,800,300	65	2,127.33	5,576,400
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	22	789.69	2,119,200	100	3,139.55	8,028,600

22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**
	1,162.24		425.26	203.81	2,576.05

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	357030	0208	FULSHER SANITARY DISTRICT	913,000		913,000
25	358020	0209	MUSKELLUNGE INLAND LAKE PRO & REHAB DIST	42,533,600		42,533,600
26	358040	0211	HALF MOON INLAND LAKE PRO & REHAB DISTRICT	22,037,000		22,037,000
27	438060	0599	LAKE NOKOMIS LAKE DISTRICT	147,927,800		147,927,800
28	358070	0632	DEER LAKE DISTRICT	30,668,300		30,668,300
29						
30						
31						
32						
33						
34						
35						

SCHOOL DISTRICTS

2025	35	004	0914
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	355754	0208	SCH D OF TOMAHAWK	726,231,500	13,005,800	739,237,300
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)			726,231,500	13,005,800	739,237,300
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	726,231,500	13,005,800	739,237,300
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			726,231,500	13,005,800	739,237,300

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

Name	Title	Submission date
SANDY TOBUREN		06 / 12 / 2025

Phone	Email address
(715) 539 - 1055	SANDY.TOBUREN@CO.LINCOLN.WI.US

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.

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

KARI KISER
TOWN OF BRADLEY
PO BOX 325
TOMAHAWK, WI 54487 - 0325

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

35 (CO) 006 (MUN) 0915 (ACCT NO)

☐ This is an Amended Return

FOR TOWN OF (Town - Village - City) OF CORNING (Municipality Name) LINCOLN COUNTY (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	578	544	1,072	7,946,300	69,688,500	77,634,800
2	COMMERCIAL - Class 2	11	10	16	135,800	1,197,900	1,333,700
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	410		9,918	2,142,800		2,142,800
5	UNDEVELOPED - Class 5	584		5,311	4,640,200		4,640,200
6	AGRICULTURAL FOREST - Class 5m	161		2,552	3,212,800		3,212,800
7	FOREST LANDS - Class 6	496		11,567	24,497,700		24,497,700
8	OTHER - Class 7	76	76	157	970,100	11,836,300	12,806,400
9	TOTAL - ALL COLUMNS	2,316	630	30,593	43,545,700	82,722,700	126,268,400
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	**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**						126,268,400

Line No.				
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/24/2025	Name of Assessor: JEREMY KURTZWEIL	Telephone #: (715) 486-9019

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is 1.035333977
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

2025	35	006	0915
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
				32	1,280.45	3,135,300
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	302	12,005.76	30,065,200	285	9,268.95	20,221,800
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	523	20,010.71	46,382,200	408	14,398.37	30,401,700

22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**
			4,878.4	11.7	256.03

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						
28						
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30						
31						
32						
33						
34						
35						

SCHOOL DISTRICTS

2025	35	006	0915
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	353500	0207	SCH D OF MERRILL AREA	126,268,400		126,268,400
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)			126,268,400		126,268,400
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56	001500	0014	NORTH CENTRAL TECHNICAL COLLEGE WAUS	126,268,400		126,268,400
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			126,268,400		126,268,400

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

Name	Title	Submission date
SANDY TOBUREN		07 / 10 / 2025

Phone	Email address
(715) 539 - 1055	SANDY.TOBUREN@CO.LINCOLN.WI.US

FINAL STATEMENT OF ASSESMENT (SOA)

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Page 1: Real Estate and Personal Property

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

RICKEY C HASS
TOWN OF CORNING
N1428 STRAWBERRY RD
MERRILL, WI 54452

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

35 (CO) 008 (MUN) 0916 (ACCT NO)

[X] This is an Amended Return

FOR TOWN OF (Town - Village - City) OF HARDING (Municipality Name) LINCOLN COUNTY (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	392	329	494	12,818,400	36,151,200	48,969,600
2	COMMERCIAL - Class 2	2	1	8	38,100	48,300	86,400
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	83		967	147,800		147,800
5	UNDEVELOPED - Class 5	246		2,990	1,221,400		1,221,400
6	AGRICULTURAL FOREST - Class 5m	59		976	885,000		885,000
7	FOREST LANDS - Class 6	288		5,662	10,233,100		10,233,100
8	OTHER - Class 7	14	14	54	129,600	709,000	838,600
9	TOTAL - ALL COLUMNS	1,084	344	11,151	25,473,400	36,908,500	62,381,900
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	**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**						62,381,900

17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/14/2025	Name of Assessor	HOFFMAN APPRAISAL SERV	Telephone #	(715) 536-6236

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .757927439
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

2025	35	008	0916
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
				7	280.03	512,100
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	20	781.55	1,350,300	102	3,694.49	6,575,900
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	137	5,346.17	8,705,600	221	7,991.54	14,743,800

22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**
	16,069.01		781.92	89.4	85.85

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						
28						
29						
30						
31						
32						
33						
34						
35						

SCHOOL DISTRICTS

2025	35	008	0916
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	353500	0207	SCH D OF MERRILL AREA	62,381,900		62,381,900
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)			62,381,900		62,381,900
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56	001500	0014	NORTH CENTRAL TECHNICAL COLLEGE WAUS	62,381,900		62,381,900
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			62,381,900		62,381,900

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

Name	Title	Submission date
SANDY TOBUREN		05 / 22 / 2025

Phone	Email address
(715) 539 - 1055	SANDY.TOBUREN@CO.LINCOLN.WI.US

FINAL STATEMENT OF ASSESMENT (SOA)

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Page 1: Real Estate and Personal Property

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- 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

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

KRISTY AMENT
TOWN OF HARDING
N2567 COUNTY RD E
MERRILL, WI 54452

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

35 (CO) 010 (MUN) 0917 (ACCT NO)

☐ This is an Amended Return

FOR TOWN OF (Town - Village - City) OF HARRISON (Municipality Name) LINCOLN COUNTY (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	1,148	960	2,149	72,364,300	92,622,300	164,986,600
2	COMMERCIAL - Class 2	13	12	29	395,700	1,956,100	2,351,800
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	157		2,954	304,100		304,100
5	UNDEVELOPED - Class 5	246		2,566	1,054,100		1,054,100
6	AGRICULTURAL FOREST - Class 5m	93		1,335	1,217,800		1,217,800
7	FOREST LANDS - Class 6	312		6,172	11,754,400		11,754,400
8	OTHER - Class 7	31	31	45	214,900	3,039,100	3,254,000
9	TOTAL - ALL COLUMNS	2,000	1,003	15,250	87,305,300	97,617,500	184,922,800
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	**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**						184,922,800

17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	07/12/2025	Name of Assessor	ASSOCIATED ASSESSORS	Telephone #	(888) 457-4720

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .588269089
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

2025	35	010	0917
YEAR	CO	MUN	ACCT NO

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	10	278.97	516,100	38	1,250.39	2,344,300
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	16	612.02	1,077,800	75	2,520.38	4,546,700

22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**
	23,888.78		380.05	554.51	75.75

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
	261,000			
	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	358030	0210	PICKEREL LAKE DISTRICT	13,546,600		13,546,600
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

SCHOOL DISTRICTS

2025	35	010	0917
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	353500	0207	SCH D OF MERRILL AREA	5,681,400		5,681,400
37	355754	0208	SCH D OF TOMAHAWK	131,938,000		131,938,000
38	434781	0262	SCH D OF RHINELANDER	47,303,400		47,303,400
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			184,922,800		184,922,800
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56	001500	0014	NORTH CENTRAL TECHNICAL COLLEGE WAUS	5,681,400		5,681,400
57	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	179,241,400		179,241,400
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			184,922,800		184,922,800

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

Name	Title	Submission date
SANDY TOBUREN		07 / 24 / 2025

Phone	Email address
(715) 539 - 1055	SANDY.TOBUREN@CO.LINCOLN.WI.US

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

KATHY VOERMANS
TOWN OF HARRISON
N10095 COUNTY ROAD B
TOMAHAWK, WI 54487

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

35	012	0918
CO	MUN	ACCT NO

☐ This is an Amended Return

FOR *TOWN OF* (Town - Village - City) OF *KING* (Municipality Name) *LINCOLN COUNTY* (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	1,025	917	1,677	68,372,900	176,081,400	244,454,300
2	COMMERCIAL - Class 2	31	28	107	2,303,800	6,973,400	9,277,200
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	54		746	177,900		177,900
5	UNDEVELOPED - Class 5	235		2,116	1,066,300		1,066,300
6	AGRICULTURAL FOREST - Class 5m	24		360	450,300		450,300
7	FOREST LANDS - Class 6	326		6,186	14,488,500		14,488,500
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	1,695	945	11,192	86,859,700	183,054,800	269,914,500
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	**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**						269,914,500

Line No.				
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/10/2025	Name of Assessor CINDY CHASE	Telephone # (715) 820-0541

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .874456896
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

2025	35	012	0918
YEAR	CO	MUN	ACCT NO

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
				6	240	436,500
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	61	2,587.53	5,385,900	61	2,335.06	5,342,500
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	10	422.62	798,700	79	2,687.53	6,498,800

22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**
			2,144.56	163.21	112.76

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
	719,200			
	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						
28						
29						
30						
31						
32						
33						
34						
35						

SCHOOL DISTRICTS

2025	35	012	0918
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	355754	0208	SCH D OF TOMAHAWK	269,914,500		269,914,500
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)			269,914,500		269,914,500
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	269,914,500		269,914,500
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			269,914,500		269,914,500

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

Name	Title	Submission date
SANDY TOBUREN		05 / 15 / 2025

Phone	Email address
(715) 539 - 1055	SANDY.TOBUREN@CO.LINCOLN.WI.US

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

LORI WEBER
TOWN OF KING
W4450 COUNTY ROAD A
TOMAHAWK, WI 54487

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

35 (CO) 014 (MUN) 0919 (ACCT NO)

☐ This is an Amended Return

FOR TOWN OF (Town - Village - City) OF MERRILL (Municipality Name) LINCOLN COUNTY (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	1,575	1,378	3,029	42,100,300	231,735,300	273,835,600
2	COMMERCIAL - Class 2	66	46	351	2,671,500	8,248,200	10,919,700
3	MANUFACTURING - Class 3	2	2	5	61,800	706,100	767,900
4	AGRICULTURAL - Class 4	201		3,109	721,500		721,500
5	UNDEVELOPED - Class 5	446		4,874	2,997,100		2,997,100
6	AGRICULTURAL FOREST - Class 5m	93		1,286	1,511,400		1,511,400
7	FOREST LANDS - Class 6	478		8,995	20,623,700		20,623,700
8	OTHER - Class 7	13	13	30	167,900	1,749,500	1,917,400
9	TOTAL - ALL COLUMNS	2,874	1,439	21,679	70,855,200	242,439,100	313,294,300
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	**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**						313,294,300

Line No.				
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/20/2025	Name of Assessor: TODD ANDERSON	Telephone #: (715) 845-2022

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .851881846
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

2025	35	014	0919
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	1	26	62,400	77	2,578.06	6,079,100
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	14	532.37	1,247,700	122	4,021.25	9,338,600

22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**
	1,664.72		918.43	360.76	830.81

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						
28						
29						
30						
31						
32						
33						
34						
35						

SCHOOL DISTRICTS

2025	35	014	0919
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	353500	0207	SCH D OF MERRILL AREA	312,526,400	767,900	313,294,300
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)			312,526,400	767,900	313,294,300
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56	001500	0014	NORTH CENTRAL TECHNICAL COLLEGE WAUS	312,526,400	767,900	313,294,300
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			312,526,400	767,900	313,294,300

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

Name	Title	Submission date
SANDY TOBUREN		06 / 02 / 2025

Phone	Email address
(715) 539 - 1055	SANDY.TOBUREN@CO.LINCOLN.WI.US

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
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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

MIRIAM FLENGER
TOWN OF MERRILL
W4594 PROGRESS AVE
MERRILL, WI 54452 - 3084

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

35	016	0920
CO	MUN	ACCT NO

☐ This is an Amended Return

FOR *TOWN OF* (Town - Village - City) OF *PINE RIVER* (Municipality Name) *LINCOLN COUNTY* (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	930	808	2,417	15,141,400	97,476,800	112,618,200
2	COMMERCIAL - Class 2	19	16	158	713,100	3,751,100	4,464,200
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	711		15,108	2,770,800		2,770,800
5	UNDEVELOPED - Class 5	355		3,224	2,111,900		2,111,900
6	AGRICULTURAL FOREST - Class 5m	234		3,549	3,108,600		3,108,600
7	FOREST LANDS - Class 6	304		6,292	10,986,600		10,986,600
8	OTHER - Class 7	88	87	97	965,700	7,151,600	8,117,300
9	TOTAL - ALL COLUMNS	2,641	911	30,845	35,798,100	108,379,500	144,177,600
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	**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**						144,177,600

17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	07/25/2025	Name of Assessor	CLAUDE RIGLEMON	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 .60449923
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

2025	35	016	0920
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
				1	40	44,000
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	23	917.11	1,391,000	119	3,801.15	6,320,600
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	9	313	484,800	125	4,143.08	6,584,100

22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**
			44.66	6.77	229.94

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						
28						
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31						
32						
33						
34						
35						

SCHOOL DISTRICTS

2025	35	016	0920
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	353500	0207	SCH D OF MERRILL AREA	144,177,600		144,177,600
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)			144,177,600		144,177,600
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56	001500	0014	NORTH CENTRAL TECHNICAL COLLEGE WAUS	144,177,600		144,177,600
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			144,177,600		144,177,600

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

Name	Title	Submission date
SANDY TOBUREN		08 / 01 / 2025

Phone	Email address
(715) 539 - 1055	SANDY.TOBUREN@CO.LINCOLN.WI.US

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- 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

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

AMANDA HERDT
TOWN OF PINE RIVER
N1901 HIGH RIDGE ROAD
MERRILL, WI 54452

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

35	018	0921
CO	MUN	ACCT NO

[X] This is an Amended Return

FOR *TOWN OF* (Town - Village - City) OF *ROCK FALLS* (Municipality Name) *LINCOLN COUNTY* (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	696	568	1,370	31,334,000	86,308,300	117,642,300
2	COMMERCIAL - Class 2	8	8	82	366,400	1,077,900	1,444,300
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	67		1,189	283,100		283,100
5	UNDEVELOPED - Class 5	219		3,233	1,804,600		1,804,600
6	AGRICULTURAL FOREST - Class 5m	39		593	753,200		753,200
7	FOREST LANDS - Class 6	407		9,664	24,571,900		24,571,900
8	OTHER - Class 7	10	10	14	86,600	461,500	548,100
9	TOTAL - ALL COLUMNS	1,446	586	16,145	59,199,800	87,847,700	147,047,500
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	**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**						147,047,500

17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/13/2025	Name of Assessor	TODD ANDERSON	Telephone #	(715) 845-2022

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .953863488
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

2025	35	018	0921
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
				8	379.96	968,900		
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
	26	1,037.44	2,885,400	71	2,410.52	6,133,200		
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
	57	2,072.16	5,266,400	153	5,680.47	14,683,300		
22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**			
			1,007.71	72.65	1,534.48			
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	358050	0624	TUG LAKE DISTRICT	22,579,500		22,579,500
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

SCHOOL DISTRICTS

2025	35	018	0921
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	353500	0207	SCH D OF MERRILL AREA	121,552,500		121,552,500
37	355754	0208	SCH D OF TOMAHAWK	25,495,000		25,495,000
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			147,047,500		147,047,500
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56	001500	0014	NORTH CENTRAL TECHNICAL COLLEGE WAUS	121,552,500		121,552,500
57	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	25,495,000		25,495,000
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			147,047,500		147,047,500

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

Name	Title	Submission date
SANDY TOBUREN		05 / 22 / 2025

Phone	Email address
(715) 539 - 1055	SANDY.TOBUREN@CO.LINCOLN.WI.US

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

DIANE CHAMBERS
TOWN OF ROCK FALLS
N6306 ROCK FALLS DR
TOMAHAWK, WI 54487

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

35 (CO) 020 (MUN) 0922 (ACCT NO)

[X] This is an Amended Return

FOR *TOWN OF* (Town - Village - City) OF *RUSSELL* (Municipality Name) *LINCOLN COUNTY* (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	447	378	702	2,807,400	36,491,600	39,299,000
2	COMMERCIAL - Class 2	31	22	83	313,200	2,293,200	2,606,400
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	186		3,772	761,400		761,400
5	UNDEVELOPED - Class 5	257		2,822	1,171,900		1,171,900
6	AGRICULTURAL FOREST - Class 5m	69		814	894,000		894,000
7	FOREST LANDS - Class 6	226		4,360	8,917,500		8,917,500
8	OTHER - Class 7	17	17	34	63,800	2,292,600	2,356,400
9	TOTAL - ALL COLUMNS	1,233	417	12,587	14,929,200	41,077,400	56,006,600
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	**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**						56,006,600

Line No.				
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	04/28/2025	Name of Assessor: JEREMY KURTZWEIL	Telephone #: (715) 486-9019

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .769624838
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

2025	35	020	0922
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	3	120	276,000	74	2,253.36	5,020,900
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	28	972.15	2,094,300	92	2,931.87	6,371,500

22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**
	2,491.02		1,431.39	47.45	95.22

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	357020	0207	RUSSELL SANITARY DISTRICT #1	11,475,200		11,475,200
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

SCHOOL DISTRICTS

2025	35	020	0922
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	353500	0207	SCH D OF MERRILL AREA	56,006,600		56,006,600
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)			56,006,600		56,006,600
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56	001500	0014	NORTH CENTRAL TECHNICAL COLLEGE WAUS	56,006,600		56,006,600
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			56,006,600		56,006,600

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

Name	Title	Submission date
SANDY TOBUREN		06 / 17 / 2025

Phone	Email address
(715) 539 - 1055	SANDY.TOBUREN@CO.LINCOLN.WI.US

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

AMY BROWN
TOWN OF RUSSELL
N5410 STATE HWY 17
GLEASON, WI 54435

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

35	022	0923
CO	MUN	ACCT NO

☐ This is an Amended Return

FOR *TOWN OF* (Town - Village - City) OF *SCHLEY* (Municipality Name) *LINCOLN COUNTY* (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	559	494	1,039	10,047,300	62,863,900	72,911,200
2	COMMERCIAL - Class 2	10	9	65	289,300	1,650,900	1,940,200
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	483		7,382	1,498,900		1,498,900
5	UNDEVELOPED - Class 5	534		3,508	2,408,600		2,408,600
6	AGRICULTURAL FOREST - Class 5m	317		4,069	3,876,500		3,876,500
7	FOREST LANDS - Class 6	426		6,112	11,568,900		11,568,900
8	OTHER - Class 7	39	39	80	684,000	4,631,700	5,315,700
9	TOTAL - ALL COLUMNS	2,368	542	22,255	30,373,500	69,146,500	99,520,000
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	**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**						99,520,000

17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/13/2025	Name of Assessor	HOFFMAN APPRAISAL SERV	Telephone #	(715) 536-6236

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .817971706
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

2025	35	022	0923
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
				1	40	80,000		
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
	4	160	280,000	112	3,218.91	6,014,700		
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
	21	713.37	1,355,300	92	2,774	5,136,100		
22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**			
	280		44.25	108.55	1,070.17			
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						
28						
29						
30						
31						
32						
33						
34						
35						

SCHOOL DISTRICTS

2025	35	022	0923
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	353500	0207	SCH D OF MERRILL AREA	99,520,000		99,520,000
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)			99,520,000		99,520,000
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56	001500	0014	NORTH CENTRAL TECHNICAL COLLEGE WAUS	99,520,000		99,520,000
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			99,520,000		99,520,000

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

Name	Title	Submission date
SANDY TOBUREN		05 / 16 / 2025

Phone	Email address
(715) 539 - 1055	SANDY.TOBUREN@CO.LINCOLN.WI.US

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

BECKY DALLMAN
TOWN OF SCHLEY
W1981 HEINEMAN RD
MERRILL, WI 54452

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

35 (CO) 024 (MUN) 0924 (ACCT NO)

☐ This is an Amended Return

FOR *TOWN OF* (Town - Village - City) OF *SCOTT* (Municipality Name) *LINCOLN COUNTY* (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	642	566	1,599	18,244,400	123,552,100	141,796,500
2	COMMERCIAL - Class 2	47	33	316	4,079,100	10,031,400	14,110,500
3	MANUFACTURING - Class 3	1	1	31	126,500	272,400	398,900
4	AGRICULTURAL - Class 4	431		7,808	1,765,000		1,765,000
5	UNDEVELOPED - Class 5	328		2,056	1,206,300		1,206,300
6	AGRICULTURAL FOREST - Class 5m	208		2,834	3,690,000		3,690,000
7	FOREST LANDS - Class 6	147		2,479	6,437,500		6,437,500
8	OTHER - Class 7	55	54	113	1,043,400	10,149,800	11,193,200
9	TOTAL - ALL COLUMNS	1,859	654	17,236	36,592,200	144,005,700	180,597,900
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	**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**						180,597,900

17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/08/2025	Name of Assessor	HOFFMAN APPRAISAL SERV	Telephone #	(715) 536-6236

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .958385011
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

2025	35	024	0924
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
				18	589.55	1,524,600
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	9	259	589,000	23	735.73	1,988,800

22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**
			36.91	96.48	323.59

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						
28						
29						
30						
31						
32						
33						
34						
35						

SCHOOL DISTRICTS

2025	35	024	0924
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	353500	0207	SCH D OF MERRILL AREA	180,199,000	398,900	180,597,900
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)			180,199,000	398,900	180,597,900
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56	001500	0014	NORTH CENTRAL TECHNICAL COLLEGE WAUS	180,199,000	398,900	180,597,900
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			180,199,000	398,900	180,597,900

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

Name	Title	Submission date
SANDY TOBUREN		05 / 29 / 2025

Phone	Email address
(715) 539 - 1055	SANDY.TOBUREN@CO.LINCOLN.COM

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

BONNY GRAAP
TOWN OF SCOTT
P.O BOX 857
MERRILL, WI 54452

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

35	026	0925
CO	MUN	ACCT NO

☐ This is an Amended Return

FOR *TOWN OF* (Town - Village - City) OF *SKANAWAN* (Municipality Name) *LINCOLN COUNTY* (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	373	326	987	9,242,300	39,697,600	48,939,900
2	COMMERCIAL - Class 2	6	3	45	131,900	323,200	455,100
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	65		978	240,500		240,500
5	UNDEVELOPED - Class 5	151		1,295	857,600		857,600
6	AGRICULTURAL FOREST - Class 5m	36		532	519,300		519,300
7	FOREST LANDS - Class 6	295		7,378	14,070,800		14,070,800
8	OTHER - Class 7	10	10	29	97,200	340,600	437,800
9	TOTAL - ALL COLUMNS	936	339	11,244	25,159,600	40,361,400	65,521,000
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	**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**						65,521,000

Line No.				
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/13/2025	Name of Assessor TODD ANDERSON	Telephone # (715) 845-2022

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .700088471
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

2025	35	026	0925
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
				2	80	140,000
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	11	442.23	784,100	51	1,706.87	3,412,300
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	27	1,034.44	1,774,300	127	4,341.02	8,336,200

22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**
	3,550.61		330.3	40	8.59

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						
28						
29						
30						
31						
32						
33						
34						
35						

SCHOOL DISTRICTS

2025	35	026	0925
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	355754	0208	SCH D OF TOMAHAWK	65,521,000		65,521,000
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)			65,521,000		65,521,000
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	65,521,000		65,521,000
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			65,521,000		65,521,000

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

Name	Title	Submission date
SANDY TOBUREN		05 / 15 / 2025

Phone	Email address
(715) 539 - 1055	SANDY.TOBUREN@CO.LINCOLN.WI.US

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

LOYETTA GITTER
TOWN OF SKANAWAN
W3294 STEVENSON RD
IRMA, WI 54442 - 9705

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

35	028	0926
CO	MUN	ACCT NO

☐ This is an Amended Return

FOR *TOWN OF* (Town - Village - City) OF *SOMO* (Municipality Name) *LINCOLN COUNTY* (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	227	173	702	3,347,700	16,263,300	19,611,000
2	COMMERCIAL - Class 2	4	4	11	45,800	749,900	795,700
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	30		333	63,300		63,300
5	UNDEVELOPED - Class 5	106		938	604,500		604,500
6	AGRICULTURAL FOREST - Class 5m	14		282	327,500		327,500
7	FOREST LANDS - Class 6	201		5,002	11,561,800		11,561,800
8	OTHER - Class 7	1	1	1	3,200	120,200	123,400
9	TOTAL - ALL COLUMNS	583	178	7,269	15,953,800	17,133,400	33,087,200
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	**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**						33,087,200
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT 09/29/2025			Name of Assessor ZILLMER MIDSTATE ASSMT		Telephone # (715) 754-2287	

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .972177904
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

2025	35	028	0926
YEAR	CO	MUN	ACCT NO

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
				2	80	144,900
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	1	40	66,200	17	590	1,288,300
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	3	122.61	242,000	51	1,720.28	3,907,900

22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**
	13,299.78			37.51	114.74

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						
28						
29						
30						
31						
32						
33						
34						
35						

SCHOOL DISTRICTS

2025	35	028	0926
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	504571	0300	SCH D OF PRENTICE	33,087,200		33,087,200
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)			33,087,200		33,087,200
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	33,087,200		33,087,200
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			33,087,200		33,087,200

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

Name	Title	Submission date
SANDY TOBUREN		10 / 10 / 2025

Phone	Email address
(715) 539 - 1055	SANDY.TOBUREN@CO.LINCOLN.WI.US

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HEATHER MARHEINE
TOWN OF SOMO
W10655 CARPENTER RD, PO BOX 87
TRIPOLI, WI 54564

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).
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If you have questions: Email: lgs@wisconsin.gov
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Fax: (608) 264-6887

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

35	030	0927
CO	MUN	ACCT NO

☐ This is an Amended Return

FOR *TOWN OF* (Town - Village - City) OF *TOMAHAWK* (Municipality Name) *LINCOLN COUNTY* (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	605	498	1,438	17,688,700	37,465,400	55,154,100
2	COMMERCIAL - Class 2	6	3	33	131,800	405,400	537,200
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	45		816	64,200		64,200
5	UNDEVELOPED - Class 5	163		2,368	1,262,400		1,262,400
6	AGRICULTURAL FOREST - Class 5m	14		197	181,200		181,200
7	FOREST LANDS - Class 6	377		8,806	14,655,700		14,655,700
8	OTHER - Class 7	27	23	42	352,200	1,478,400	1,830,600
9	TOTAL - ALL COLUMNS	1,237	524	13,700	34,336,200	39,349,200	73,685,400
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	**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**						73,685,400
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT 06/09/2025			Name of Assessor ADAM KREMER		Telephone # (715) 834-1361	

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .58536597
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

2025	35	030	0927
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
				11	440	803,700
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	3	120	201,900	24	907.5	1,319,800
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	107	4,075.75	6,934,500	100	3,424.02	5,743,000

22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**
	20,286.36		485.27	450.88	1,252.14

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						
28						
29						
30						
31						
32						
33						
34						
35						

SCHOOL DISTRICTS

2025	35	030	0927
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	355754	0208	SCH D OF TOMAHAWK	73,685,400		73,685,400
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)			73,685,400		73,685,400
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	73,685,400		73,685,400
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			73,685,400		73,685,400

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

Name	Title	Submission date
SANDY TOBUREN		06 / 13 / 2025

Phone	Email address
(715) 539 - 1055	SANDY.TOBUREN@CO.LINCOLN.WI.US

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

JESSE J. HOFFMAN
TOWN OF TOMAHAWK
N9048 FOX FARM ROAD
TRIPOLI, WI 54564

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

35	032	0928
CO	MUN	ACCT NO

☐ This is an Amended Return

FOR *TOWN OF* (Town - Village - City) OF *WILSON* (Municipality Name) *LINCOLN COUNTY* (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	536	440	1,291	27,349,000	41,416,900	68,765,900
2	COMMERCIAL - Class 2	13	13	35	404,100	999,500	1,403,600
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	5		56	11,200		11,200
5	UNDEVELOPED - Class 5	66		679	210,100		210,100
6	AGRICULTURAL FOREST - Class 5m	0		0	0		0
7	FOREST LANDS - Class 6	179		4,241	7,258,700		7,258,700
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	799	453	6,302	35,233,100	42,416,400	77,649,500
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	**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**						77,649,500
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT 05/01/2025			Name of Assessor TODD ANDERSON		Telephone # (715) 845-2022	

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .605191823
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

2025	35	032	0928
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
				7	280	433,300		
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
	23	900.02	1,391,200	18	595.35	973,900		
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
	12	478.35	749,700	56	1,734.5	2,765,600		
22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**			
	11,083.96	43	41	90.23	873.63			
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	438060	0599	LAKE NOKOMIS LAKE DISTRICT			
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

SCHOOL DISTRICTS

2025	35	032	0928
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	355754	0208	SCH D OF TOMAHAWK	77,649,500		77,649,500
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)			77,649,500		77,649,500
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	77,649,500		77,649,500
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			77,649,500		77,649,500

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

Name	Title	Submission date
SANDY TOBUREN		05 / 13 / 2025

Phone	Email address
(715) 539 - 1055	SANDY.TOBUREN@CO.LINCOLN.WI.US

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.

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

JANE KACZMAREK
TOWN OF WILSON
PO BOX 566
TOMAHAWK, WI 54487

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

35	251	0929
CO	MUN	ACCT NO

☐ This is an Amended Return

FOR *CITY OF* (Town - Village - City) OF *MERRILL* (Municipality Name) *LINCOLN COUNTY* (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	3,395	3,176	242	33,494,300	446,022,100	479,516,400
2	COMMERCIAL - Class 2	431	363	815	19,549,400	149,685,300	169,234,700
3	MANUFACTURING - Class 3	36	34	217	2,466,300	43,216,800	45,683,100
4	AGRICULTURAL - Class 4	10		221	52,700		52,700
5	UNDEVELOPED - Class 5	12		119	120,700		120,700
6	AGRICULTURAL FOREST - Class 5m	1		4	4,900		4,900
7	FOREST LANDS - Class 6	0		0	0		0
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	3,885	3,573	1,618	55,688,300	638,924,200	694,612,500
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	**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**						694,612,500

17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/07/2025	Name of Assessor	BOWMAR APPRAISAL INC.	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 .972367523
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

2025	35	251	0929
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(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**			
			98.94	50.98	558.88			
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						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

SCHOOL DISTRICTS

2025	35	251	0929
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	353500	0207	SCH D OF MERRILL AREA	648,929,400	45,683,100	694,612,500
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)			648,929,400	45,683,100	694,612,500
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56	001500	0014	NORTH CENTRAL TECHNICAL COLLEGE WAUS	648,929,400	45,683,100	694,612,500
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			648,929,400	45,683,100	694,612,500

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

Name	Title	Submission date
SANDY TOBUREN		05 / 13 / 2025

Phone	Email address
(715) 539 - 1055	SANDY.TOBUREN@CO.LINCOLN.WI.US

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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).
- Remarks — assessment ratio used to calculate estimated fair market value on property tax bills

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- Lines 18-21 — private forest crop and managed forest lands assessed values
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If you have questions: Email: lgs@wisconsin.gov
Phone: (608) 266-2569 or (608) 264-6892
Fax: (608) 264-6887

LORI ANDERSON-MALM
CITY OF MERRILL
1004 E FIRST ST
MERRILL, WI 54452 - 2560

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

35	286	0930
CO	MUN	ACCT NO

☐ This is an Amended Return

FOR *CITY OF* (Town - Village - City) OF *TOMAHAWK* (Municipality Name) *LINCOLN COUNTY* (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	1,603	1,372	775	51,403,100	199,421,800	250,824,900
2	COMMERCIAL - Class 2	293	235	240	14,305,800	78,533,300	92,839,100
3	MANUFACTURING - Class 3	15	12	385	2,905,600	21,193,400	24,099,000
4	AGRICULTURAL - Class 4	23		258	47,700		47,700
5	UNDEVELOPED - Class 5	71		550	272,500		272,500
6	AGRICULTURAL FOREST - Class 5m	9		72	108,300		108,300
7	FOREST LANDS - Class 6	77		937	2,737,300		2,737,300
8	OTHER - Class 7	2	2	7	18,800	105,400	124,200
9	TOTAL - ALL COLUMNS	2,093	1,621	3,224	71,799,100	299,253,900	371,053,000
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	**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**						371,053,000

Line No.				
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	10/29/2025	Name of Assessor MIKE SCHNAUTZ	Telephone # (715) 266-2409

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is 1.047176896
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

2025	35	286	0930
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
				6	61.98	196,600

22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**
			25.49	21.43	472.14

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						
28						
29						
30						
31						
32						
33						
34						
35						

SCHOOL DISTRICTS

2025	35	286	0930
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	355754	0208	SCH D OF TOMAHAWK	346,954,000	24,099,000	371,053,000
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)			346,954,000	24,099,000	371,053,000
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	346,954,000	24,099,000	371,053,000
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			346,954,000	24,099,000	371,053,000

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

Name	Title	Submission date
SANDY TOBUREN		11 / 03 / 2025

Phone	Email address
(715) 539 - 1055	SANDY.TOBUREN@CO.LINCOLN.WI.US

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

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