

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

43      002      1156  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF CASSIAN ONEIDA COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	1,665	1,321	2,845	99,944,200	138,618,400	238,562,600
2	COMMERCIAL - Class 2	30	28	240	745,300	4,751,100	5,496,400
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	53		1,080	80,000		80,000
5	UNDEVELOPED - Class 5	355		3,762	2,320,700		2,320,700
6	AGRICULTURAL FOREST - Class 5m	24		434	404,000		404,000
7	FOREST LANDS - Class 6	456		8,433	19,045,500		19,045,500
8	OTHER - Class 7	18	18	56	96,800	1,104,900	1,201,700
9	TOTAL - ALL COLUMNS	2,601	1,367	16,850	122,636,500	144,474,400	267,110,900
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						<b>267,110,900</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/06/2025	Name of Assessor BOWMAR APPRAISAL -KITT KOSKI ASSESSOR			Telephone # (715) 356-5296	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .617805011  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES		(c) ASSESSED VALUE	(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES		(f) ASSESSED VALUE		
					9		330.34	515,600		
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES			(c) ASSESSED VALUE	(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (e) ACRES		(f) ASSESSED VALUE	
20	(a) PARCELS	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (b) ACRES			(c) ASSESSED VALUE	(d) PARCELS	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (e) ACRES			(f) ASSESSED VALUE
	22		704.74		1,168,400	122		4,295.12	9,171,200	
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (b) ACRES			(c) ASSESSED VALUE	(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (e) ACRES			(f) ASSESSED VALUE
	117		3,992.49		5,855,800	181		5,967.15	12,230,300	
22	(a) County Forest Cropland Acres		(b) Federal Acres		(c) State Acres		(d) County (NOT FOREST CROP) Acres		(e) Other Acres	
	4,268.43		507.76		2,781.25		29.81		167.74	
23	Assessed Value of Omitted Property From Prior Years (Sec. 70.44) (a) REAL ESTATE					Assessed Value of Sec. 70.43 Corrections of Errors by Assessors (c1) REAL ESTATE				
	(b) PERSONAL					(c2) PERSONAL				
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995) (d) REAL ESTATE					Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors (f1) REAL ESTATE				
	(e) PERSONAL					(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	43	002	1156
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	433640	0260	SCH D OF MINOCQUA J 1	12,537,000		12,537,000
37	434781	0262	SCH D OF RHINELANDER	254,573,900		254,573,900
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			267,110,900		267,110,900
B. UNION HIGH SCHOOL DISTRICTS						
51	433647	0261	UHS D OF LAKELAND UNION HIGH	12,537,000		12,537,000
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS			12,537,000		12,537,000
C. TECHNICAL COLLEGE DISTRICTS						
56	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	267,110,900		267,110,900
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			267,110,900		267,110,900

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

Name JACOB PIASECKI		Title	Submission date 05 / 08 / 2025
Phone ( 715 ) 369 - 6192		Email address JPIASECKI@ONEIDACOUNTYWI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

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

### Page 3: School Districts

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

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

STACEY PLAMANN  
TOWN OF CASSIAN  
PO BOX 4  
HARSHAW, WI 54529

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

43      004      1157  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF CRESCENT ONEIDA COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	1,544	1,276	2,483	95,552,300	152,201,200	247,753,500
2	COMMERCIAL - Class 2	60	48	225	2,178,900	9,927,400	12,106,300
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	91		1,559	244,600		244,600
5	UNDEVELOPED - Class 5	355		2,869	903,400		903,400
6	AGRICULTURAL FOREST - Class 5m	57		625	635,800		635,800
7	FOREST LANDS - Class 6	344		4,375	9,424,100		9,424,100
8	OTHER - Class 7	14	14	32	260,000	1,132,300	1,392,300
9	TOTAL - ALL COLUMNS	2,465	1,338	12,168	109,199,100	163,260,900	272,460,000
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						<b>272,460,000</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/22/2025	Name of Assessor MICHAEL SCHNAUTZ ASSESSMENTS			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 .612412376  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
				3	117.3	200,500
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	14	500.99	670,000	54	1,517.39	2,666,600
22	(a) County Forest Cropland Acres	(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres		(e) Other Acres
	22.7	286.57	87.52	88.51		442.75
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24	438070	0615	THE SQUASH LAKE PRO & REHAB DISTRICT	33,360,800		33,360,800
25	438080	0625	CRESCENT LAKE DISTRICT	78,476,100		78,476,100
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

**SCHOOL DISTRICTS**

2025	43	004	1157
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	434781	0262	SCH D OF RHINELANDER	272,460,000		272,460,000
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)			272,460,000		272,460,000
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	272,460,000		272,460,000
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			272,460,000		272,460,000

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

Name JACOB PIASECKI		Title	Submission date 05 / 23 / 2025
Phone ( 715 ) 369 - 6192		Email address JPIASECKI@ONEIDACOUNTYWI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

- Each municipality's SOA is completed after the Board of Review and includes any changes made to the locally assessed values, under state law (sec. 70.53, Wis. Stats.)
- The Wisconsin Department of Revenue (DOR) merges the locally assessed values with the state assessed manufacturing values
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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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If you have questions: Email: [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)  
Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

TRACY HARTMAN  
TOWN OF CRESCENT  
6902 FIRE TOWER RD  
RHINELANDER, WI 54501

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

Page 1

43      006      1158  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF ENTERPRISE ONEIDA COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	550	438	1,245	71,927,400	69,907,300	141,834,700
2	COMMERCIAL - Class 2	8	6	21	704,500	983,800	1,688,300
3	MANUFACTURING - Class 3	1	1	19	53,800	243,000	296,800
4	AGRICULTURAL - Class 4	1		20	4,700		4,700
5	UNDEVELOPED - Class 5	114		1,166	582,900		582,900
6	AGRICULTURAL FOREST - Class 5m	0		0	0		0
7	FOREST LANDS - Class 6	257		6,523	14,829,400		14,829,400
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	931	445	8,994	88,102,700	71,134,100	159,236,800
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						159,236,800
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	09/24/2025	Name of Assessor ZILLMER MIDSTATE ASSESSMENT			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 .968363974  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	37	1,451.05	2,901,600	28	1,014.03	2,119,600
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	24	816.91	1,492,500	58	2,195.52	4,633,300
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
	20,254.37			1,077.15		(e) Other Acres
				90.13		93.22
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	951,200					
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

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

## SCHOOL DISTRICTS

2025	43	006	1158
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	341582	0205	SCH D OF ELCHO	158,940,000	296,800	159,236,800
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			158,940,000	296,800	159,236,800
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	158,940,000	296,800	159,236,800
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			158,940,000	296,800	159,236,800

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

Name JACOB PIASECKI		Title	Submission date 09 / 26 / 2025
Phone ( 715 ) 369 - 6192		Email address JPIASECKI@ONEIDACOUNTYWI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

- Each municipality's SOA is completed after the Board of Review and includes any changes made to the locally assessed values, under state law (sec. 70.53, Wis. Stats.)
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- Lines 1-9 — assessed real estate values, parcel counts and acres by classification
- Lines 10-15 — no longer need to report; personal property is exempt per 2023 WI Act 12
- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
- Remarks — assessment ratio used to calculate estimated fair market value on property tax bills

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

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

### Page 3: School Districts

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

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

JONATHAN SOMMER  
TOWN OF ENTERPRISE  
2977 PLANTATION RD  
PELICAN LAKE, WI 54463

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

43      008      1159  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF HAZELHURST ONEIDA COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	1,664	1,237	3,594	168,348,200	209,044,100	377,392,300
2	COMMERCIAL - Class 2	111	70	219	3,932,200	7,146,700	11,078,900
3	MANUFACTURING - Class 3	2	2	27	196,300	1,386,700	1,583,000
4	AGRICULTURAL - Class 4	12		372	31,400		31,400
5	UNDEVELOPED - Class 5	143		1,505	478,400		478,400
6	AGRICULTURAL FOREST - Class 5m	1		12	14,100		14,100
7	FOREST LANDS - Class 6	322		6,093	13,375,000		13,375,000
8	OTHER - Class 7	1	1	2	18,500	322,900	341,400
9	TOTAL - ALL COLUMNS	2,256	1,310	11,824	186,394,100	217,900,400	404,294,500
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						<b>404,294,500</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/03/2025	Name of Assessor BOWMAR APPRAISALS INC			Telephone # (920) 733-5369	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .621220164  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
				7	280	532,000
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	22	748.3	1,160,600	90	3,200.62	6,138,300
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	24	669.18	9,053,500	57	1,242.02	5,170,700
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
				731.08		(e) Other Acres
				20		106.42
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24	438030	0266	BEAR LAKE PRO & REHAB DISTRICT	8,873,100		8,873,100
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025	43	008	1159
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	433640	0260	SCH D OF MINOCQUA J 1	402,711,500	1,583,000	404,294,500
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)			402,711,500	1,583,000	404,294,500
B. UNION HIGH SCHOOL DISTRICTS						
51	433647	0261	UHS D OF LAKELAND UNION HIGH	402,711,500	1,583,000	404,294,500
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS			402,711,500	1,583,000	404,294,500
C. TECHNICAL COLLEGE DISTRICTS						
56	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	402,711,500	1,583,000	404,294,500
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			402,711,500	1,583,000	404,294,500

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

Name JACOB PIASECKI		Title	Submission date 06 / 04 / 2025
Phone ( 715 ) 369 - 6192		Email address JPIASECKI@ONEIDACOUNTYWI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

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

### Page 3: School Districts

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

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

CHRISTY MYSHCHYSHYN  
TOWN OF HAZELHURST  
PO BOX 67  
HAZELHURST, WI 54531 - 0067

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

43      010      1160  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF LAKE TOMAHAWK ONEIDA COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b> (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	1,553	1,175	2,683	157,536,100	220,643,500	378,179,600
2	COMMERCIAL - Class 2	43	40	39	1,234,300	6,879,700	8,114,000
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	2		16	3,700		3,700
5	UNDEVELOPED - Class 5	82		522	279,600		279,600
6	AGRICULTURAL FOREST - Class 5m	2		54	62,400		62,400
7	FOREST LANDS - Class 6	120		2,164	5,199,100		5,199,100
8	OTHER - Class 7	1	1	2	14,200	218,000	232,200
9	TOTAL - ALL COLUMNS	1,803	1,216	5,480	164,329,400	227,741,200	392,070,600
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						<b>392,070,600</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	07/31/2025	Name of Assessor SUMMIT ASSESSMENTS - JEFM@FRONTIER.COM			Telephone # (715) 275-4001	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .894151523  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	1	34.5	83,700	2	32	77,600
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	4	103.05	241,000	16	568.17	1,337,300
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
	1,810.98		3.24	13,007.54		(e) Other Acres
				15.89		243.08
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24	437030	0262	LAKE TOMAHAWK SANITARY DISTRICT #1	28,411,200		28,411,200
25	438020	0265	HORSEHEAD LAKE PRO & REHAB DISTRICT #1	35,867,900		35,867,900
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

**SCHOOL DISTRICTS**

2025	43	010	1160
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	433640	0260	SCH D OF MINOCQUA J 1	392,070,600		392,070,600
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)			392,070,600		392,070,600
B. UNION HIGH SCHOOL DISTRICTS						
51	433647	0261	UHS D OF LAKELAND UNION HIGH	392,070,600		392,070,600
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS			392,070,600		392,070,600
C. TECHNICAL COLLEGE DISTRICTS						
56	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	392,070,600		392,070,600
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			392,070,600		392,070,600

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

Name JACOB PIASECKI		Title	Submission date 08 / 06 / 2025
Phone ( 715 ) 369 - 6192		Email address JPIASECKI@ONEIDACOUNTYWI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

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

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

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

SHARON TRIMBERGER LINTEREUR  
TOWN OF LAKE TOMAHAWK  
PO BOX 396, 7246 MAIN ST  
LAKE TOMAHAWK, WI 54539 - 0396

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

43      012      1161  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF LITTLE RICE ONEIDA COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	707	514	1,523	39,302,900	84,076,500	123,379,400
2	COMMERCIAL - Class 2	7	7	68	1,242,600	2,556,200	3,798,800
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	0		0	0		0
5	UNDEVELOPED - Class 5	73		884	696,100		696,100
6	AGRICULTURAL FOREST - Class 5m	0		0	0		0
7	FOREST LANDS - Class 6	179		3,506	9,600,900		9,600,900
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	966	521	5,981	50,842,500	86,632,700	137,475,200
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						<b>137,475,200</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	08/12/2025	Name of Assessor TODD ANDERSON, UP NORTH ASSESSMENT LLC			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 1.00281349  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
				45	1,760	4,307,700
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	48	1,900.77	4,519,300	51	1,824.83	5,002,300
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	34	1,197.48	2,981,600	44	1,434.57	4,956,400
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
	12,717.14			14,495.58		(e) Other Acres
				25.81		247.56
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24	438060	0599	LAKE NOKOMIS LAKE DISTRICT	17,047,800		17,047,800
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

**SCHOOL DISTRICTS**2025  
YEAR43  
CO012  
MUN1161  
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	137,475,200		137,475,200
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)			137,475,200		137,475,200
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	137,475,200		137,475,200
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			137,475,200		137,475,200

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

Name JACOB PIASECKI		Title	Submission date 08 / 15 / 2025
Phone ( 715 ) 369 - 6192		Email address JPIASECKI@ONEIDACOUNTYWI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

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

### Page 3: School Districts

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

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

CHRISTINE SULLY  
TOWN OF LITTLE RICE  
3737 COUNTY ROAD Y  
TOMAHAWK, WI 54487

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

Page 1

43      014      1162  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF LYNNE ONEIDA COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	391	316	532	12,180,100	25,891,500	38,071,600
2	COMMERCIAL - Class 2	6	6	25	477,700	955,100	1,432,800
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	8		69	12,800		12,800
5	UNDEVELOPED - Class 5	119		1,174	695,200		695,200
6	AGRICULTURAL FOREST - Class 5m	8		109	97,700		97,700
7	FOREST LANDS - Class 6	171		2,803	4,896,100		4,896,100
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	703	322	4,712	18,359,600	26,846,600	45,206,200
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						<b>45,206,200</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/19/2025	Name of Assessor HOFFMAN APPRAISAL			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 .701743874  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES (f) ASSESSED VALUE	
				6	245.28	441,000
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (e) ACRES (f) ASSESSED VALUE	
20	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (a) PARCELS (b) ACRES (c) ASSESSED VALUE			Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (d) PARCELS (e) ACRES (f) ASSESSED VALUE		
	22	811	1,462,700	15	573.74	1,052,400
21	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (a) PARCELS (b) ACRES (c) ASSESSED VALUE			Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (d) PARCELS (e) ACRES (f) ASSESSED VALUE		
	7	266.72	509,300	29	942.33	1,964,000
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
	34,638.37			3,097.3		(e) Other Acres
				23.04		145.51
23	Assessed Value of Omitted Property From Prior Years (Sec. 70.44) (a) REAL ESTATE (b) PERSONAL			Assessed Value of Sec. 70.43 Corrections of Errors by Assessors (c1) REAL ESTATE (c2) PERSONAL		
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995) (d) REAL ESTATE (e) PERSONAL			Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

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

## SCHOOL DISTRICTS

2025	43	014	1162
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	45,206,200		45,206,200
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)			45,206,200		45,206,200
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	45,206,200		45,206,200
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			45,206,200		45,206,200

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

Name JACOB PIASECKI		Title	Submission date 05 / 20 / 2025
Phone ( 715 ) 369 - 6192		Email address JPIASECKI@ONEIDACOUNTYWI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

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

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

MOLLY LEHMAN  
TOWN OF LYNNE  
13654 WIL O ACRES LN  
TRIPOLI, WI 54564

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

Page 1

43      016      1163  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF MINOCQUA ONEIDA COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	7,173	4,952	8,200	687,876,400	952,260,800	1,640,137,200
2	COMMERCIAL - Class 2	721	536	1,691	77,333,600	177,463,800	254,797,400
3	MANUFACTURING - Class 3	9	9	12	245,500	2,313,400	2,558,900
4	AGRICULTURAL - Class 4	10		125	6,200		6,200
5	UNDEVELOPED - Class 5	561		8,907	2,211,100		2,211,100
6	AGRICULTURAL FOREST - Class 5m	1		37	27,800		27,800
7	FOREST LANDS - Class 6	578		9,690	19,532,200		19,532,200
8	OTHER - Class 7	2	1	2	7,500	56,700	64,200
9	TOTAL - ALL COLUMNS	9,055	5,498	28,664	787,240,300	1,132,094,700	1,919,335,000
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						<b>1,919,335,000</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/20/2025	Name of Assessor BOWMAR APPRAISAL -KITT KOSKI ASSESSOR			Telephone # (715) 356-5296	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .561893364  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES (f) ASSESSED VALUE	
				27	1,069.45	1,895,100
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES (c) ASSESSED VALUE		Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (d) PARCELS (e) ACRES (f) ASSESSED VALUE		
20	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (a) PARCELS (b) ACRES (c) ASSESSED VALUE			Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (d) PARCELS (e) ACRES (f) ASSESSED VALUE		
	590	20,206.29	19,420,300	363	12,692.28	14,152,000
21	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (a) PARCELS (b) ACRES (c) ASSESSED VALUE			Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (d) PARCELS (e) ACRES (f) ASSESSED VALUE		
	42	1,460.52	1,596,500	136	3,889.08	11,548,600
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
			345.93	19,093.09		(e) Other Acres
				33.01		1,098.98
23	Assessed Value of Omitted Property From Prior Years (Sec. 70.44) (a) REAL ESTATE (b) PERSONAL			Assessed Value of Sec. 70.43 Corrections of Errors by Assessors (c1) REAL ESTATE (c2) PERSONAL		
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995) (d) REAL ESTATE (e) PERSONAL			Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24	437070	0264	LAKELAND SANITARY DISTRICT #1 (ONEIDA)	385,256,800	130,900	385,387,700
25	438030	0266	BEAR LAKE PRO & REHAB DISTRICT	25,484,700		25,484,700
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025	43	016	1163
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	433640	0260	SCH D OF MINOCQUA J 1	1,916,776,100	2,558,900	1,919,335,000
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)			1,916,776,100	2,558,900	1,919,335,000
B. UNION HIGH SCHOOL DISTRICTS						
51	433647	0261	UHS D OF LAKELAND UNION HIGH	1,916,776,100	2,558,900	1,919,335,000
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS			1,916,776,100	2,558,900	1,919,335,000
C. TECHNICAL COLLEGE DISTRICTS						
56	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	1,916,776,100	2,558,900	1,919,335,000
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			1,916,776,100	2,558,900	1,919,335,000

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

Name JACOB PIASECKI		Title	Submission date 05 / 22 / 2025
Phone ( 715 ) 369 - 6192		Email address JPIASECKI@ONEIDACOUNTYWI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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### Page 1: Real Estate and Personal Property

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

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

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

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

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

ROBEN HAGGART CMC  
TOWN OF MINOCQUA  
415 MENOMINEE ST STE 300  
MINOCQUA, WI 54548

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

Page 1

43      018      1164  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF MONICO ONEIDA COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	390	266	285	5,402,900	17,008,300	22,411,200
2	COMMERCIAL - Class 2	15	11	50	218,600	1,153,800	1,372,400
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	9		92	12,600		12,600
5	UNDEVELOPED - Class 5	120		1,204	413,700		413,700
6	AGRICULTURAL FOREST - Class 5m	6		62	60,200		60,200
7	FOREST LANDS - Class 6	190		3,013	5,730,400		5,730,400
8	OTHER - Class 7	3	3	4	16,500	243,100	259,600
9	TOTAL - ALL COLUMNS	733	280	4,710	11,854,900	18,405,200	30,260,100
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						<b>30,260,100</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/29/2025	Name of Assessor MICHAEL SCHNAUTZ ASSESSMENTS			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 .588882878  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (e) ACRES (f) ASSESSED VALUE	
	708	28,503.58		11	415.65	
		39,744,200			603,800	
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (e) ACRES (f) ASSESSED VALUE	
	2	75.35		8	218.8	
		138,000			391,900	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
				317.39		(e) Other Acres
				34.74		95.21
23	Assessed Value of Omitted Property From Prior Years (Sec. 70.44) (a) REAL ESTATE (b) PERSONAL			Assessed Value of Sec. 70.43 Corrections of Errors by Assessors (c1) REAL ESTATE (c2) PERSONAL		
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995) (d) REAL ESTATE (e) PERSONAL			Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

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

**SCHOOL DISTRICTS**2025  
YEAR43  
CO018  
MUN1164  
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	435733	0263	SCH D OF THREE LAKES	30,260,100		30,260,100
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			30,260,100		30,260,100
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	30,260,100		30,260,100
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			30,260,100		30,260,100

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

Name JACOB PIASECKI		Title	Submission date 05 / 05 / 2025
Phone ( 715 ) 369 - 6192		Email address JPIASECKI@ONEIDACOUNTYWI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

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

### Page 3: School Districts

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

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

BARBARA M HENDERSON  
TOWN OF MONICO  
2333 FORREST ST  
MONICO, WI 54501 - 7723

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

43      020      1165  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF NEWBOLD ONEIDA COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	3,112	2,472	7,229	198,615,800	328,541,400	527,157,200
2	COMMERCIAL - Class 2	65	60	164	4,140,700	11,429,700	15,570,400
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	26		661	131,000		131,000
5	UNDEVELOPED - Class 5	374		4,753	1,526,600		1,526,600
6	AGRICULTURAL FOREST - Class 5m	7		133	111,700		111,700
7	FOREST LANDS - Class 6	520		8,982	18,629,000		18,629,000
8	OTHER - Class 7	9	9	118	73,500	2,167,300	2,240,800
9	TOTAL - ALL COLUMNS	4,113	2,541	22,040	223,228,300	342,138,400	565,366,700
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						<b>565,366,700</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	07/29/2025	Name of Assessor SUMMIT ASSESSMENTS - JEFM@FRONTIER.COM			Telephone # (715) 275-4001	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .662456993  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (e) ACRES (f) ASSESSED VALUE	
	5	197		19	615.15	
		296,400			1,117,500	
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (e) ACRES (f) ASSESSED VALUE	
	31	953.89		74	1,998.67	
		2,033,500			5,035,800	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
				25,062.46		(e) Other Acres
				219.47		1,409.9
23	Assessed Value of Omitted Property From Prior Years (Sec. 70.44) (a) REAL ESTATE (b) PERSONAL			Assessed Value of Sec. 70.43 Corrections of Errors by Assessors (c1) REAL ESTATE (c2) PERSONAL		
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995) (d) REAL ESTATE (e) PERSONAL			Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

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

## SCHOOL DISTRICTS

2025	43	020	1165
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	434781	0262	SCH D OF RHINELANDER	444,490,500		444,490,500
37	631526	0372	SCH D OF NORTHLAND PINES (EAGLE RIVER)	120,876,200		120,876,200
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			565,366,700		565,366,700
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	565,366,700		565,366,700
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			565,366,700		565,366,700

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

Name JACOB PIASECKI		Title	Submission date 07 / 31 / 2025
Phone ( 715 ) 369 - 6192		Email address JPIASECKI@ONEIDACOUNTYWI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

- Lines 18-21 — private forest crop and managed forest lands assessed values
- Line 22 — tax exempt land acres
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- Lines 24-35 — special district assessed values. These values are used to calculate tax rates for the special districts.

### Page 3: School Districts

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

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

KIMBERLEE GAUTHIER  
TOWN OF NEWBOLD  
6103 POINT DRIVE  
RHINELANDER, WI 54501

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

43      022      1166  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF NOKOMIS ONEIDA COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	1,752	1,355	4,393	176,513,300	263,450,800	439,964,100
2	COMMERCIAL - Class 2	46	44	147	4,522,300	8,693,800	13,216,100
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	10		182	38,000		38,000
5	UNDEVELOPED - Class 5	84		1,014	411,000		411,000
6	AGRICULTURAL FOREST - Class 5m	8		126	132,000		132,000
7	FOREST LANDS - Class 6	104		2,132	4,865,000		4,865,000
8	OTHER - Class 7	3	3	13	75,200	662,300	737,500
9	TOTAL - ALL COLUMNS	2,007	1,402	8,007	186,556,800	272,806,900	459,363,700
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						459,363,700
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	04/29/2025	Name of Assessor BOWMAR APPRAISAL -KITT KOSKI ASSESSOR			Telephone # (715) 356-5296	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .809560584  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES (f) ASSESSED VALUE		
				21	840.26	1,333,600	
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES (c) ASSESSED VALUE		Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (d) PARCELS (e) ACRES (f) ASSESSED VALUE			
20	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (a) PARCELS (b) ACRES (c) ASSESSED VALUE			Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (d) PARCELS (e) ACRES (f) ASSESSED VALUE			
	34	1,086.41	1,672,900	47	1,657.35	2,920,900	
21	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (a) PARCELS (b) ACRES (c) ASSESSED VALUE			Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (d) PARCELS (e) ACRES (f) ASSESSED VALUE			
	22	853.7	1,473,600	38	1,317.75	2,606,700	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres	(e) Other Acres
	1,149.4			4,102.12		11.79	442.52
23	Assessed Value of Omitted Property From Prior Years (Sec. 70.44) (a) REAL ESTATE (b) PERSONAL			Assessed Value of Sec. 70.43 Corrections of Errors by Assessors (c1) REAL ESTATE (c2) PERSONAL			
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995) (d) REAL ESTATE (e) PERSONAL			Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors (f1) REAL ESTATE (f2) PERSONAL			

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24	438060	0599	LAKE NOKOMIS LAKE DISTRICT	292,185,300		292,185,300
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025  
YEAR43  
CO022  
MUN1166  
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	459,363,700		459,363,700
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			459,363,700		459,363,700
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	459,363,700		459,363,700
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			459,363,700		459,363,700

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

Name JACOB PIASECKI		Title	Submission date 05 / 05 / 2025
Phone ( 715 ) 369 - 6192		Email address JPIASECKI@ONEIDACOUNTYWI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

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

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

WENDY SMITH  
TOWN OF NOKOMIS  
2541 LAKE NOKOMIS RD  
TOMAHAWK, WI 54487 - 9314

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

Page 1

43      024      1167  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF PELICAN ONEIDA COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	2,284	1,739	4,418	97,224,500	190,528,000	287,752,500
2	COMMERCIAL - Class 2	117	80	415	6,097,600	13,815,400	19,913,000
3	MANUFACTURING - Class 3	3	3	26	106,000	1,236,800	1,342,800
4	AGRICULTURAL - Class 4	26		335	69,100		69,100
5	UNDEVELOPED - Class 5	407		5,443	1,614,300		1,614,300
6	AGRICULTURAL FOREST - Class 5m	7		108	95,300		95,300
7	FOREST LANDS - Class 6	471		7,713	15,363,200		15,363,200
8	OTHER - Class 7	2	2	3	15,000	633,900	648,900
9	TOTAL - ALL COLUMNS	3,317	1,824	18,461	120,585,000	206,214,100	326,799,100
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						<b>326,799,100</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	07/18/2025	Name of Assessor SUMMIT ASSESSMENTS - JEFM@FRONTIER.COM			Telephone # (715) 275-4001	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .64793624  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	98	3,840.59	4,298,700	110	3,800.5	5,858,500
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	10	337.64	823,500	59	1,750.92	3,101,600
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
	156.5		40	918.19		(e) Other Acres
				94.99		726.86
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

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

## SCHOOL DISTRICTS

2025	43	024	1167
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	434781	0262	SCH D OF RHINELANDER	325,456,300	1,342,800	326,799,100
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			325,456,300	1,342,800	326,799,100
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	325,456,300	1,342,800	326,799,100
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			325,456,300	1,342,800	326,799,100

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

Name JACOB PIASECKI		Title	Submission date 07 / 24 / 2025
Phone ( 715 ) 369 - 6192		Email address JPIASECKI@ONEIDACOUNTYWI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

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

### Page 3: School Districts

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

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

MIKE RING  
TOWN OF PELICAN  
4095 PINE LANE  
RHINELANDER, WI 54501

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

Page 1

43      026      1168  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF PIEHL ONEIDA COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	133	116	249	4,966,500	11,706,700	16,673,200
2	COMMERCIAL - Class 2	6	4	18	116,900	389,700	506,600
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	1		16	4,000		4,000
5	UNDEVELOPED - Class 5	98		1,777	893,800		893,800
6	AGRICULTURAL FOREST - Class 5m	0		0	0		0
7	FOREST LANDS - Class 6	145		2,679	6,338,000		6,338,000
8	OTHER - Class 7	1	1	1	6,000	138,800	144,800
9	TOTAL - ALL COLUMNS	384	121	4,740	12,325,200	12,235,200	24,560,400
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						<b>24,560,400</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/10/2025	Name of Assessor PETERSON APPRAISALS			Telephone # (715) 493-2320	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .932596685  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	346	13,951.85	29,207,200	20	780.62	1,660,900
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	1	31.7	63,400	4	158	451,800
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
				3,322.47		(e) Other Acres
				5.06		52.87
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

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

## SCHOOL DISTRICTS

2025	43	026	1168
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	435733	0263	SCH D OF THREE LAKES	24,560,400		24,560,400
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)			24,560,400		24,560,400
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	24,560,400		24,560,400
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			24,560,400		24,560,400

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

Name JACOB PIASECKI		Title	Submission date 06 / 13 / 2025
Phone ( 715 ) 369 - 6192		Email address JPIASECKI@ONEIDACOUNTYWI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

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

### Page 3: School Districts

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

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

BRYAN KALLIOKOSKI  
TOWN OF PIEHL  
1415 TOWN HALL RD  
RHINELANDER, WI 54501

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

Page 1

43      028      1169  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF PINE LAKE ONEIDA COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	1,966	1,623	4,129	100,435,400	196,471,600	296,907,000
2	COMMERCIAL - Class 2	57	46	402	3,770,200	7,092,400	10,862,600
3	MANUFACTURING - Class 3	1	1	7	39,700	903,100	942,800
4	AGRICULTURAL - Class 4	7		110	19,700		19,700
5	UNDEVELOPED - Class 5	236		2,581	811,400		811,400
6	AGRICULTURAL FOREST - Class 5m	2		31	34,200		34,200
7	FOREST LANDS - Class 6	319		6,154	12,406,500		12,406,500
8	OTHER - Class 7	1	1	1	12,000	147,900	159,900
9	TOTAL - ALL COLUMNS	2,589	1,671	13,415	117,529,100	204,615,000	322,144,100
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						<b>322,144,100</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	04/30/2025	Name of Assessor SUMMIT ASSESSMENTS - JEFM@FRONTIER.COM			Telephone # (715) 275-4001	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .611510671  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
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# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (e) ACRES (f) ASSESSED VALUE	
	145	5,780.1		49	1,532.57	
		12,858,100			4,009,000	
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (e) ACRES (f) ASSESSED VALUE	
	7	237.3		73	2,288.09	
		541,500			5,290,800	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
				154.91	106.96	1,656.25
23	Assessed Value of Omitted Property From Prior Years (Sec. 70.44) (a) REAL ESTATE (b) PERSONAL			Assessed Value of Sec. 70.43 Corrections of Errors by Assessors (c1) REAL ESTATE (c2) PERSONAL		
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995) (d) REAL ESTATE (e) PERSONAL			Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

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

**SCHOOL DISTRICTS**

2025	43	028	1169
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	434781	0262	SCH D OF RHINELANDER	321,201,300	942,800	322,144,100
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			321,201,300	942,800	322,144,100
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	321,201,300	942,800	322,144,100
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			321,201,300	942,800	322,144,100

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

Name JACOB PIASECKI		Title	Submission date 05 / 05 / 2025
Phone ( 715 ) 369 - 6192		Email address JPIASECKI@ONEIDACOUNTYWI.GOV	

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

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

CINDY SKINNER  
TOWN OF PINE LAKE  
4305 HIGHLANDER RD  
RHINELANDER, WI 54501

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

Page 1

43      030      1170  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF SCHOEPKE ONEIDA COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	669	589	1,034	55,027,400	59,376,500	114,403,900
2	COMMERCIAL - Class 2	23	22	58	2,500,900	3,096,600	5,597,500
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	59		899	136,800		136,800
5	UNDEVELOPED - Class 5	253		3,054	1,185,600		1,185,600
6	AGRICULTURAL FOREST - Class 5m	25		267	260,500		260,500
7	FOREST LANDS - Class 6	282		4,854	8,436,700		8,436,700
8	OTHER - Class 7	10	10	16	108,800	495,300	604,100
9	TOTAL - ALL COLUMNS	1,321	621	10,182	67,656,700	62,968,400	130,625,100
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						130,625,100
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/16/2025	Name of Assessor TAMARACK SPRINGS ASSESSING			Telephone # (715) 891-5076	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .56535572  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	346	13,751.93		38	1,385.59	
		21,433,800			2,564,000	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	15	644.45		38	1,436.62	
		984,000			2,541,300	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
				1,165.61	48.06	275.8
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24	348080	0205	POST LAKES PROT & REHAB DISTRICT	17,595,200		17,595,200
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

**SCHOOL DISTRICTS**

2025	43	030	1170
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	341582	0205	SCH D OF ELCHO	130,625,100		130,625,100
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			130,625,100		130,625,100
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	130,625,100		130,625,100
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			130,625,100		130,625,100

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

Name JACOB PIASECKI		Title	Submission date 05 / 27 / 2025
Phone ( 715 ) 369 - 6192		Email address JPIASECKI@ONEIDACOUNTYWI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

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

### Page 3: School Districts

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

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

JULIE TAYLOR  
TOWN OF SCHOEPKE  
PO BOX 56  
PELICAN LAKE, WI 54463

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

43      032      1171  
CO      MUN      ACCT NO

☒ This is an Amended Return

Page 1

FOR TOWN OF OF STELLA ONEIDA COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	567	425	1,475	24,164,600	41,785,800	65,950,400
2	COMMERCIAL - Class 2	23	18	165	1,710,800	6,173,100	7,883,900
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	199		4,317	815,800		815,800
5	UNDEVELOPED - Class 5	314		3,977	1,540,700		1,540,700
6	AGRICULTURAL FOREST - Class 5m	100		1,098	949,600		949,600
7	FOREST LANDS - Class 6	236		3,755	6,445,100		6,445,100
8	OTHER - Class 7	45	45	40	132,400	2,047,600	2,180,000
9	TOTAL - ALL COLUMNS	1,484	488	14,827	35,759,000	50,006,500	85,765,500
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						85,765,500
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/12/2025	Name of Assessor TODD ANDERSON, UP NORTH ASSESSMENT LLC			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 .594547924  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	76	2,988.38 5,028,000		42	1,596.24 2,519,500	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	7	285.42 925,200		53	1,666.22 2,847,400	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
			.06	408.6	10.76	52.22
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

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

## SCHOOL DISTRICTS

2025  
YEAR43  
CO032  
MUN1171  
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	434781	0262	SCH D OF RHINELANDER	83,092,600		83,092,600
37	435733	0263	SCH D OF THREE LAKES	2,672,900		2,672,900
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			85,765,500		85,765,500
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	85,765,500		85,765,500
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			85,765,500		85,765,500

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

Name JACOB PIASECKI		Title	Submission date 06 / 16 / 2025
Phone ( 715 ) 369 - 6192		Email address JPIASECKI@ONEIDACOUNTYWI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

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

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

STACY SCHICKERT  
TOWN OF STELLA  
PO BOX 1141  
RHINELANDER, WI 54501

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

43      034      1172  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF SUGAR CAMP ONEIDA COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	2,134	1,734	4,640	168,263,600	208,243,600	376,507,200
2	COMMERCIAL - Class 2	37	27	80	972,300	5,928,300	6,900,600
3	MANUFACTURING - Class 3	3	1	42	135,300	173,400	308,700
4	AGRICULTURAL - Class 4	140		2,778	587,900		587,900
5	UNDEVELOPED - Class 5	673		7,888	3,821,500		3,821,500
6	AGRICULTURAL FOREST - Class 5m	85		1,516	1,655,300		1,655,300
7	FOREST LANDS - Class 6	659		12,597	30,773,000		30,773,000
8	OTHER - Class 7	30	28	49	372,600	2,203,900	2,576,500
9	TOTAL - ALL COLUMNS	3,761	1,790	29,590	206,581,500	216,549,200	423,130,700
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						<b>423,130,700</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	08/12/2025	Name of Assessor CANDID APPRAISAL LLC			Telephone # (608) 474-0885	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .585910798  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
				2	80	200,000
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	57	2,322.22	5,269,200	77	2,634.68	4,935,900
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	23	737.66	1,350,600	130	4,192.4	12,780,100
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
				15,773.62		(e) Other Acres
				10.24		346.16
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24	438050	0268	THUNDER LAKE PRO & REHAB DISTRICT	1,031,600		1,031,600
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025	43	034	1172
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	435733	0263	SCH D OF THREE LAKES	422,822,000	308,700	423,130,700
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			422,822,000	308,700	423,130,700
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	422,822,000	308,700	423,130,700
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			422,822,000	308,700	423,130,700

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

Name JACOB PIASECKI		Title	Submission date 10 / 06 / 2025
Phone ( 715 ) 369 - 6192		Email address JPIASECKI@ONEIDACOUNTYWI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

- Each municipality's SOA is completed after the Board of Review and includes any changes made to the locally assessed values, under state law (sec. 70.53, Wis. Stats.)
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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
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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
- Line 22 — tax exempt land acres
- Line 23 — prior years assessed value of omitted property under sec. 70.44 and correction of errors under sec. 70.43 shown by locally assessed or manufacturing real estate and personal property. Note: If there is an amount on this line, report the corresponding tax in the Statement of Taxes, Sections J or K.
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- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

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

LAUREN SOWINSKI  
TOWN OF SUGAR CAMP  
4059 CAMP FOUR RD  
RHINELANDER, WI 54501

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

Page 1

43      036      1173  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF THREE LAKES ONEIDA COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	4,548	3,300	5,976	506,092,400	465,101,900	971,194,300
2	COMMERCIAL - Class 2	170	144	411	9,860,900	22,524,800	32,385,700
3	MANUFACTURING - Class 3	2	2	5	51,100	392,800	443,900
4	AGRICULTURAL - Class 4	80		1,714	153,300		153,300
5	UNDEVELOPED - Class 5	453		7,244	2,053,700		2,053,700
6	AGRICULTURAL FOREST - Class 5m	52		762	876,800		876,800
7	FOREST LANDS - Class 6	551		9,881	19,959,100		19,959,100
8	OTHER - Class 7	35	35	220	259,700	3,517,700	3,777,400
9	TOTAL - ALL COLUMNS	5,891	3,481	26,213	539,307,000	491,537,200	1,030,844,200
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						1,030,844,200
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/03/2025	Name of Assessor BOWMAR APPRAISALS INC			Telephone # (920) 733-5369	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .532635824  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
				4	140	328,000
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	22	843.51	1,141,500	21	717.78	1,618,500
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	49	1,707.93	2,619,400	96	2,532.95	5,052,400
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
			10,533.82	4,241.15	44.85	874.15
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24	437050	0263	THREE LAKES SANITARY DISTRICT #1	32,643,400	443,900	33,087,300
25	438050	0268	THUNDER LAKE PRO & REHAB DISTRICT	10,427,600		10,427,600
26	437080	0588	THREE LAKES NORTHERNAIRE SANITARY DISTRICT	8,639,600		8,639,600
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025

43

036

1173

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	435733	0263	SCH D OF THREE LAKES	1,030,400,300	443,900	1,030,844,200
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)			1,030,400,300	443,900	1,030,844,200
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	1,030,400,300	443,900	1,030,844,200
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			1,030,400,300	443,900	1,030,844,200

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

Name JACOB PIASECKI		Title	Submission date 06 / 04 / 2025
Phone ( 715 ) 369 - 6192		Email address JPIASECKI@ONEIDACOUNTYWI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

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

### Page 3: School Districts

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

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

SUE HARRIS  
TOWN OF THREE LAKES  
PO BOX 565  
THREE LAKES, WI 54562 - 0565

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

43      038      1174  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF WOODBORO ONEIDA COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	998	798	2,239	74,428,800	98,109,900	172,538,700
2	COMMERCIAL - Class 2	35	31	58	1,733,900	4,048,600	5,782,500
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	51		598	155,600		155,600
5	UNDEVELOPED - Class 5	130		1,198	288,100		288,100
6	AGRICULTURAL FOREST - Class 5m	31		430	426,000		426,000
7	FOREST LANDS - Class 6	161		2,901	6,377,200		6,377,200
8	OTHER - Class 7	10	10	20	130,900	1,167,200	1,298,100
9	TOTAL - ALL COLUMNS	1,416	839	7,444	83,540,500	103,325,700	186,866,200
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						186,866,200
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/19/2025	Name of Assessor SUMMIT ASSESSMENTS - JEFM@FRONTIER.COM			Telephone # (715) 275-4001	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .603963935  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES		(c) ASSESSED VALUE	(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES		(f) ASSESSED VALUE		
					3		120	221,400		
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES			(c) ASSESSED VALUE	(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (e) ACRES		(f) ASSESSED VALUE	
20	(a) PARCELS	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (b) ACRES			(c) ASSESSED VALUE	(d) PARCELS	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (e) ACRES			(f) ASSESSED VALUE
	11		440		955,100	19		718.62	1,581,500	
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (b) ACRES			(c) ASSESSED VALUE	(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (e) ACRES			(f) ASSESSED VALUE
	18		536.5		1,205,300	31		862.87	3,158,300	
22	(a) County Forest Cropland Acres		(b) Federal Acres		(c) State Acres		(d) County (NOT FOREST CROP) Acres		(e) Other Acres	
	7,889.04				2,963		206.77		196.82	
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	438070	0615	THE SQUASH LAKE PRO & REHAB DISTRICT	28,882,000		28,882,000
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025  
YEAR43  
CO038  
MUN1174  
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	434781	0262	SCH D OF RHINELANDER	186,866,200		186,866,200
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)			186,866,200		186,866,200
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	186,866,200		186,866,200
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			186,866,200		186,866,200

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

Name JACOB PIASECKI		Title	Submission date 06 / 23 / 2025
Phone ( 715 ) 369 - 6192		Email address JPIASECKI@ONEIDACOUNTYWI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

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

### Page 3: School Districts

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

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

JUDITH A MAY  
TOWN OF WOODBORO  
8672 OLD HWY K  
HARSHAW, WI 54529

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

43      040      1175  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF WOODRUFF ONEIDA COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	2,337	1,520	1,419	239,484,700	371,081,500	610,566,200
2	COMMERCIAL - Class 2	180	144	468	20,219,300	56,827,300	77,046,600
3	MANUFACTURING - Class 3	1	1	0	28,200	61,800	90,000
4	AGRICULTURAL - Class 4	0		0	0		0
5	UNDEVELOPED - Class 5	9		103	101,400		101,400
6	AGRICULTURAL FOREST - Class 5m	0		0	0		0
7	FOREST LANDS - Class 6	38		781	3,112,300		3,112,300
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	2,565	1,665	2,771	262,945,900	427,970,600	690,916,500
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						690,916,500
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	09/18/2025	Name of Assessor BOWMAR APPRAISALS INC			Telephone # (920) 733-5369	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .983137449  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	2	80 320,000		2	36.75 197,900	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	4	137.47 487,800		3	83.76 393,400	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
				13,049.95	119.02	347.5
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24	437070	0264	LAKELAND SANITARY DISTRICT #1 (ONEIDA)	69,038,000	90,000	69,128,000
25	438040	0267	MID LAKE PROTECTION & MANAGEMENT DISTRICT	62,618,500		62,618,500
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025	43	040	1175
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	636720	0264	SCH D OF WOODRUFF J 1	690,826,500	90,000	690,916,500
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)			690,826,500	90,000	690,916,500
B. UNION HIGH SCHOOL DISTRICTS						
51	433647	0261	UHS D OF LAKELAND UNION HIGH	690,826,500	90,000	690,916,500
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS			690,826,500	90,000	690,916,500
C. TECHNICAL COLLEGE DISTRICTS						
56	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	690,826,500	90,000	690,916,500
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			690,826,500	90,000	690,916,500

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

Name JACOB PIASECKI		Title	Submission date 09 / 23 / 2025
Phone ( 715 ) 369 - 6192		Email address JPIASECKI@ONEIDACOUNTYWI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

JULIE HUOTARI  
TOWN OF WOODRUFF  
PO BOX 560  
WOODRUFF, WI 54568 - 0560

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

Page 1

43      276      1176  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR CITY OF OF RHINELANDER ONEIDA COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	2,978	2,600	1,097	32,374,500	206,162,700	238,537,200
2	COMMERCIAL - Class 2	589	462	1,179	66,553,200	241,762,800	308,316,000
3	MANUFACTURING - Class 3	29	26	261	2,755,300	33,846,700	36,602,000
4	AGRICULTURAL - Class 4	0		0	0		0
5	UNDEVELOPED - Class 5	0		0	0		0
6	AGRICULTURAL FOREST - Class 5m	0		0	0		0
7	FOREST LANDS - Class 6	0		0	0		0
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	3,596	3,088	2,537	101,683,000	481,772,200	583,455,200
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						<b>583,455,200</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	08/12/2025	Name of Assessor ASSOCIATED APPRAISAL			Telephone # (906) 749-1995	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .589669453  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

2025	43	276	1176
YEAR	CO	MUN	ACCT NO

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
			2.89	57.7	90.31	2,525.29
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		
				-15,100		

## 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	43	276	1176
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	434781	0262	SCH D OF RHINELANDER	546,853,200	36,602,000	583,455,200
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)			546,853,200	36,602,000	583,455,200
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	546,853,200	36,602,000	583,455,200
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			546,853,200	36,602,000	583,455,200

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

Name JACOB PIASECKI		Title	Submission date 08 / 20 / 2025
Phone ( 715 ) 369 - 6192		Email address JPIASECKI@ONEIDACOUNTYWI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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CITY OF RHINELANDER  
135 S STEVENS ST  
RHINELANDER, WI 54501