

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

Page 1

48      002      1266  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF ALDEN POLK 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	1,843	1,512	4,956	134,087,300	528,338,700	662,426,000
2	COMMERCIAL - Class 2	17	12	153	1,170,800	1,659,000	2,829,800
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	755		15,433	3,960,000		3,960,000
5	UNDEVELOPED - Class 5	571		5,074	3,487,900		3,487,900
6	AGRICULTURAL FOREST - Class 5m	306		3,552	8,845,500		8,845,500
7	FOREST LANDS - Class 6	262		3,743	18,725,600		18,725,600
8	OTHER - Class 7	86	86	185	1,290,400	17,605,400	18,895,800
9	TOTAL - ALL COLUMNS	3,840	1,610	33,096	171,567,500	547,603,100	719,170,600
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>719,170,600</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	11/08/2025	Name of Assessor RON MEYER			Telephone # (715) 232-9068	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .941179873  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	1	32.86	164,300	42	1,184.42	5,509,000
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
				63.66	3.48	1,396.28
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<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	488050	0292	CEDAR LAKE PRO & REHAB DISTRICT	114,718,400		114,718,400
25	488130	0299	CHURCH PINE, ROUND & BIG LAKES PRO & REHAB DIST	104,697,600		104,697,600
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

**SCHOOL DISTRICTS**

2025	48	002	1266
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	480119	0286	SCH D OF AMERY	215,595,700		215,595,700
37	484165	0292	SCH D OF OSCEOLA	503,574,900		503,574,900
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			719,170,600		719,170,600
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	719,170,600		719,170,600
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			719,170,600		719,170,600

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

Name PAULA FEDDER		Title	Submission date 11 / 19 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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 GENUING  
TOWN OF ALDEN  
183 155TH ST  
STAR PRAIRIE, WI 54026 - 5906

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

Page 1

48      004      1267  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF APPLE RIVER POLK 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	933	790	2,340	57,968,700	145,531,100	203,499,800
2	COMMERCIAL - Class 2	36	20	487	2,326,600	2,647,700	4,974,300
3	MANUFACTURING - Class 3	5	2	179	524,200	559,700	1,083,900
4	AGRICULTURAL - Class 4	344		5,985	1,251,700		1,251,700
5	UNDEVELOPED - Class 5	389		3,980	1,335,700		1,335,700
6	AGRICULTURAL FOREST - Class 5m	157		2,094	2,722,600		2,722,600
7	FOREST LANDS - Class 6	209		3,593	9,257,300		9,257,300
8	OTHER - Class 7	41	41	93	487,900	4,885,800	5,373,700
9	TOTAL - ALL COLUMNS	2,114	853	18,751	75,874,700	153,624,300	229,499,000
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>229,499,000</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	04/30/2025	Name of Assessor RANDY PROCHNOW			Telephone # (715) 309-2863	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .737905482  
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	
				12	209.75 545,400	
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	
				92	2,550.28 6,339,600	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
			2.1	247.45	55.7	72
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	488040	0291	BALSAM LAKE PRO & REHAB DISTRICT	61,333,300		61,333,300
25	488070	0294	WHITE ASH LAKE PRO & REHAB DISTRICT	40,491,400		40,491,400
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025	48	004	1267
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	480119	0286	SCH D OF AMERY	105,445,900	1,083,900	106,529,800
37	480238	0287	SCH D OF UNITY (MILLTOWN)	122,969,200		122,969,200
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			228,415,100	1,083,900	229,499,000
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	228,415,100	1,083,900	229,499,000
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			228,415,100	1,083,900	229,499,000

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

Name PAULA FEDDER		Title	Submission date 07 / 01 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

LISA CARLSON  
TOWN OF APPLE RIVER  
606 US HWY 8  
AMERY, WI 54001



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

Page 1

48      006      1268  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF BALSAM LAKE POLK 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	1,416	1,210	2,429	180,366,900	241,556,000	421,922,900
2	COMMERCIAL - Class 2	26	23	83	818,200	3,394,300	4,212,500
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	309		6,917	1,507,100		1,507,100
5	UNDEVELOPED - Class 5	328		3,109	3,305,300		3,305,300
6	AGRICULTURAL FOREST - Class 5m	55		775	1,076,600		1,076,600
7	FOREST LANDS - Class 6	215		4,212	12,217,600		12,217,600
8	OTHER - Class 7	37	37	81	750,700	4,530,900	5,281,600
9	TOTAL - ALL COLUMNS	2,386	1,270	17,606	200,042,400	249,481,200	449,523,600
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>449,523,600</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/19/2025	Name of Assessor WILLIAM KOEPP			Telephone # (715) 790-3688	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .751823851  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	1	25	87,500	15	472.66	1,365,000
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
				38.62	398.3	226.85
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	488040	0291	BALSAM LAKE PRO & REHAB DISTRICT	84,107,700		84,107,700
25	488110	0297	LONG LAKE PROT & REHAB DISTRICT	61,731,000		61,731,000
26	487150	0575	BALSAM LAKE-BALSAM FOREST/DIXIE SANITARY DIST	32,934,400		32,934,400
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025	48	006	1268
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	480119	0286	SCH D OF AMERY	20,453,900		20,453,900
37	480238	0287	SCH D OF UNITY (MILLTOWN)	272,342,300		272,342,300
38	485019	0293	SCH D OF SAINT CROIX FALLS	156,727,400		156,727,400
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			449,523,600		449,523,600
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	449,523,600		449,523,600
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			449,523,600		449,523,600

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

Name PAULA FEDDER		Title	Submission date 07 / 25 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

JANET MABRY  
TOWN OF BALSAM LAKE  
PO BOX 25  
BALSAM LAKE, WI 54810

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

48      008      1269  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF BEAVER POLK 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	616	555	1,253	42,449,400	96,299,600	138,749,000
2	COMMERCIAL - Class 2	12	7	110	634,200	1,892,100	2,526,300
3	MANUFACTURING - Class 3	1	1	100	259,400	320,200	579,600
4	AGRICULTURAL - Class 4	409		7,482	1,566,600		1,566,600
5	UNDEVELOPED - Class 5	391		3,934	2,193,500		2,193,500
6	AGRICULTURAL FOREST - Class 5m	143		2,256	2,715,100		2,715,100
7	FOREST LANDS - Class 6	185		3,470	8,536,300		8,536,300
8	OTHER - Class 7	20	20	52	410,000	2,455,900	2,865,900
9	TOTAL - ALL COLUMNS	1,777	583	18,657	58,764,500	100,967,800	159,732,300
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						159,732,300
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	04/29/2025	Name of Assessor RANDY PROCHNOW			Telephone # (715) 309-2863	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .836364831  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
				1,825.78	37.92	65.08
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	488200	0612	HORSESHOE LAKE PUBLIC INLAND LAKE DISTRICT	58,181,600		58,181,600
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

**SCHOOL DISTRICTS**

2025	48	008	1269
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	035810	0028	SCH D OF TURTLE LAKE	145,853,000	579,600	146,432,600
37	480119	0286	SCH D OF AMERY	13,299,700		13,299,700
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			159,152,700	579,600	159,732,300
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	159,152,700	579,600	159,732,300
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			159,152,700	579,600	159,732,300

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

Name PAULA FEDDER		Title	Submission date 07 / 07 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

WENDY COLEMAN  
TOWN OF BEAVER  
82 145TH AVENUE  
TURTLE LAKE, WI 54889 - 0093



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

Page 1

48      010      1270  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF BLACK BROOK POLK 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	664	602	2,106	20,943,000	169,145,800	190,088,800
2	COMMERCIAL - Class 2	28	21	113	1,274,500	7,739,900	9,014,400
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	527		9,797	2,262,900		2,262,900
5	UNDEVELOPED - Class 5	424		3,633	2,100,100		2,100,100
6	AGRICULTURAL FOREST - Class 5m	179		2,250	3,826,200		3,826,200
7	FOREST LANDS - Class 6	125		1,951	6,416,600		6,416,600
8	OTHER - Class 7	56	56	189	1,431,300	11,319,800	12,751,100
9	TOTAL - ALL COLUMNS	2,003	679	20,039	38,254,600	188,205,500	226,460,100
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>226,460,100</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/15/2025	Name of Assessor RANDY PROCHNOW			Telephone # (715) 309-2863	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .92453109  
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	
				23	351.14	1,034,100
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	2	59.29	201,600	32	565.46	1,690,500
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
			225.97	536.62		(e) Other Acres
				51.78		50.44
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	48	010	1270
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	480119	0286	SCH D OF AMERY	144,327,000		144,327,000
37	481127	0289	SCH D OF CLEAR LAKE	82,133,100		82,133,100
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			226,460,100		226,460,100
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	226,460,100		226,460,100
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			226,460,100		226,460,100

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

Name PAULA FEDDER		Title	Submission date 07 / 15 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

JANEL BELLE ISLE  
TOWN OF BLACK BROOK  
PO BOX 44  
AMERY, WI 54001

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

48      012      1271  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF BONE LAKE POLK 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	575	487	1,020	26,538,400	66,820,300	93,358,700
2	COMMERCIAL - Class 2	4	1	17	49,600	35,400	85,000
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	308		5,346	849,400		849,400
5	UNDEVELOPED - Class 5	374		2,971	1,553,100		1,553,100
6	AGRICULTURAL FOREST - Class 5m	206		2,595	2,462,800		2,462,800
7	FOREST LANDS - Class 6	277		4,209	8,497,000		8,497,000
8	OTHER - Class 7	65	65	76	387,400	6,295,600	6,683,000
9	TOTAL - ALL COLUMNS	1,809	553	16,234	40,337,700	73,151,300	113,489,000
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						113,489,000
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/10/2025	Name of Assessor BOWMAR APPRAISAL INC			Telephone # (715) 835-1141	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .579006308  
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	
				7	225.44	440,800
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	1	39.87	67,800	33	824.56	1,867,300
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
				3,997.58		(e) Other Acres
				68.67		276.95
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	488060	0293	BONE LAKE MANAGEMENT DISTRICT	20,939,500		20,939,500
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025	48	012	1271
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	481939	0290	SCH D OF FREDERIC	11,956,200		11,956,200
37	483213	0291	SCH D OF LUCK	101,532,800		101,532,800
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			113,489,000		113,489,000
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	113,489,000		113,489,000
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			113,489,000		113,489,000

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

Name PAULA FEDDER		Title	Submission date 07 / 11 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

ELLEN J GNAN  
TOWN OF BONE LAKE  
787 276TH AVE  
FREDERIC, WI 54837



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

48      014      1272  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF CLAM FALLS POLK 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	471	378	871	11,649,100	57,471,400	69,120,500
2	COMMERCIAL - Class 2	16	12	19	410,100	1,780,900	2,191,000
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	292		5,021	1,140,700		1,140,700
5	UNDEVELOPED - Class 5	332		2,044	1,754,600		1,754,600
6	AGRICULTURAL FOREST - Class 5m	189		3,010	4,519,000		4,519,000
7	FOREST LANDS - Class 6	280		5,464	16,378,200		16,378,200
8	OTHER - Class 7	17	19	38	235,000	3,017,700	3,252,700
9	TOTAL - ALL COLUMNS	1,597	409	16,467	36,086,700	62,270,000	98,356,700
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>98,356,700</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/01/2025	Name of Assessor KLEVEN PROPERTY ASSESSMENT LLC			Telephone # (715) 529-1032	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .872052424  
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	46	115,500	22	752.53	2,029,600
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	
	1	38.73	116,200	89	2,743.32	8,037,300
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
				1,986.12	146.98	259.26
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	487100	0285	LEWIS SANITARY DISTRICT	4,727,200		4,727,200
25	487110	0286	CLAM FALLS PLAT SANITARY DISTRICT	5,021,000		5,021,000
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025	48	014	1272
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	481939	0290	SCH D OF FREDERIC	98,356,700		98,356,700
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)			98,356,700		98,356,700
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	98,356,700		98,356,700
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			98,356,700		98,356,700

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

Name PAULA FEDDER		Title	Submission date 07 / 21 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

JANE MARGARET SCHMIDT  
TOWN OF CLAM FALLS  
3341 80TH ST  
FREDERIC, WI 54837

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

48      016      1273  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF CLAYTON POLK 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	504	476	1,297	16,626,800	67,976,700	84,603,500
2	COMMERCIAL - Class 2	12	5	125	692,800	850,200	1,543,000
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	487		9,648	1,682,300		1,682,300
5	UNDEVELOPED - Class 5	433		4,027	2,039,700		2,039,700
6	AGRICULTURAL FOREST - Class 5m	172		2,417	2,782,900		2,782,900
7	FOREST LANDS - Class 6	115		1,984	4,561,900		4,561,900
8	OTHER - Class 7	37	37	73	531,500	4,576,000	5,107,500
9	TOTAL - ALL COLUMNS	1,760	518	19,571	28,917,900	73,402,900	102,320,800
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						102,320,800
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	04/29/2025	Name of Assessor RANDY PROCHNOW			Telephone # (715) 309-2863	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .678552292  
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	
				14	451.47 1,031,400	
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	644.22 1,451,500	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
				391.27	53.44	26.13
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	487130	0288	CLAYTON SANITARY DISTRICT #1 (POLK)	22,511,100		22,511,100
25	488210	0619	MAGNOR BARBO PUBLIC INLAND LAKE REHAB DIST	26,614,600		26,614,600
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025	48	016	1273
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	035810	0028	SCH D OF TURTLE LAKE	1,367,800		1,367,800
37	480119	0286	SCH D OF AMERY	12,439,300		12,439,300
38	481120	0288	SCH D OF CLAYTON	83,027,200		83,027,200
39	481127	0289	SCH D OF CLEAR LAKE	5,486,500		5,486,500
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			102,320,800		102,320,800
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	102,320,800		102,320,800
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			102,320,800		102,320,800

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

Name PAULA FEDDER		Title	Submission date 06 / 10 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

TRACY LA BLANC  
TOWN OF CLAYTON  
164 70TH AVENUE  
CLAYTON, WI 54004 - 3103



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

48      018      1274  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF CLEAR LAKE POLK 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	353	340	1,092	6,308,600	51,865,900	58,174,500
2	COMMERCIAL - Class 2	5	3	11	72,500	173,000	245,500
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	602		13,115	2,178,000		2,178,000
5	UNDEVELOPED - Class 5	403		2,716	1,180,300		1,180,300
6	AGRICULTURAL FOREST - Class 5m	207		2,444	3,178,800		3,178,800
7	FOREST LANDS - Class 6	76		1,357	3,381,100		3,381,100
8	OTHER - Class 7	52	52	135	802,500	7,146,400	7,948,900
9	TOTAL - ALL COLUMNS	1,698	395	20,870	17,101,800	59,185,300	76,287,100
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)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						76,287,100
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/05/2025	Name of Assessor RANDY PROCHNOW			Telephone # (715) 309-2863	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .633586423  
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	
				1	39.31 102,200	
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	
				26	596.84 1,302,400	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
			302.64			(e) Other Acres
						54.54 286.9
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	48	018	1274
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	481127	0289	SCH D OF CLEAR LAKE	76,287,100		76,287,100
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)			76,287,100		76,287,100
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	76,287,100		76,287,100
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			76,287,100		76,287,100

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

Name PAULA FEDDER		Title	Submission date 07 / 15 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

JANELLE JOHNSON  
TOWN OF CLEAR LAKE  
209 50TH AVE,  
CLAYTON, WI 54004

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

Page 1

48      020      1275  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF EUREKA POLK 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	953	849	3,235	34,269,800	164,101,500	198,371,300
2	COMMERCIAL - Class 2	18	10	80	471,700	2,303,600	2,775,300
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	756		15,252	2,750,100		2,750,100
5	UNDEVELOPED - Class 5	500		4,181	3,498,500		3,498,500
6	AGRICULTURAL FOREST - Class 5m	249		3,794	5,315,600		5,315,600
7	FOREST LANDS - Class 6	274		4,531	12,800,100		12,800,100
8	OTHER - Class 7	43	42	88	959,100	7,042,200	8,001,300
9	TOTAL - ALL COLUMNS	2,793	901	31,161	60,064,900	173,447,300	233,512,200
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>233,512,200</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	04/30/2025	Name of Assessor RANDY PROCHNOW			Telephone # (715) 309-2863	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .736284308  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	4	158.44	443,600	30	836.69	1,999,300
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	
	2	79.65	223,000	48	1,379.11	3,692,200
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
			525.47	284.45		(e) Other Acres
				18.25		50.15
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						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025	48	020	1275
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	480238	0287	SCH D OF UNITY (MILLTOWN)	68,904,700		68,904,700
37	483213	0291	SCH D OF LUCK	3,548,000		3,548,000
38	485019	0293	SCH D OF SAINT CROIX FALLS	161,059,500		161,059,500
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			233,512,200		233,512,200
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	233,512,200		233,512,200
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			233,512,200		233,512,200

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

Name PAULA FEDDER		Title	Submission date 07 / 02 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

DAVID ANDERSON  
TOWN OF EUREKA  
2395 210TH ST  
ST CROIX FALLS, WI 54024 - 7822



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

Page 1

☒ This is an Amended Return

48      022      1276  
CO      MUN      ACCT NO

FOR TOWN OF OF FARMINGTON POLK 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	835	730	2,808	38,854,300	200,579,800	239,434,100
2	COMMERCIAL - Class 2	33	28	178	2,477,300	7,551,500	10,028,800
3	MANUFACTURING - Class 3	1	1	4	38,800	334,300	373,100
4	AGRICULTURAL - Class 4	675		14,966	3,361,100		3,361,100
5	UNDEVELOPED - Class 5	452		2,343	1,869,500		1,869,500
6	AGRICULTURAL FOREST - Class 5m	179		2,055	3,601,000		3,601,000
7	FOREST LANDS - Class 6	102		1,728	5,886,200		5,886,200
8	OTHER - Class 7	89	89	235	1,382,200	17,520,200	18,902,400
9	TOTAL - ALL COLUMNS	2,366	848	24,317	57,470,400	225,985,800	283,456,200
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>283,456,200</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	04/28/2025	Name of Assessor RANDY PROCHNOW			Telephone # (715) 309-2863	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .814479496  
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	49	120,800	7	119.38	417,900
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	
	2	42	147,000	32	739.74	2,339,500
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
			1,035.77	31.46	10.18	1,751.24
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	487090	0284	AMANI VILLAGE SANITARY DISTRICT	3,512,500		3,512,500
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

**SCHOOL DISTRICTS**

2025	48	022	1276
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	484165	0292	SCH D OF OSCEOLA	283,083,100	373,100	283,456,200
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)			283,083,100	373,100	283,456,200
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	283,083,100	373,100	283,456,200
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			283,083,100	373,100	283,456,200

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

Name PAULA FEDDER		Title	Submission date 06 / 26 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

STEVEN SWANSON  
TOWN OF FARMINGTON  
304 STATE RD 35  
OSCEOLA, WI 54020 - 4109

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

48      024      1277  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF GARFIELD POLK 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	1,064	926	2,359	87,410,700	282,087,300	369,498,000
2	COMMERCIAL - Class 2	16	15	17	1,513,000	3,799,300	5,312,300
3	MANUFACTURING - Class 3	1	1	1	20,900	38,500	59,400
4	AGRICULTURAL - Class 4	466		10,259	2,999,700		2,999,700
5	UNDEVELOPED - Class 5	397		3,238	2,385,300		2,385,300
6	AGRICULTURAL FOREST - Class 5m	168		1,835	3,582,100		3,582,100
7	FOREST LANDS - Class 6	124		1,915	7,364,600		7,364,600
8	OTHER - Class 7	68	68	173	1,952,100	13,296,400	15,248,500
9	TOTAL - ALL COLUMNS	2,304	1,010	19,797	107,228,400	299,221,500	406,449,900
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>406,449,900</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/01/2025	Name of Assessor RANDY PROCHNOW			Telephone # (715) 309-2863	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .926610462  
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	
				7	67	251,600
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	
				14	339.61	1,268,100
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
				276.38	113.86	342.64
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	487040	0282	LAKE WAPOGASSET & BEAR TRAP LAKE SANITARY DIS	146,867,000		146,867,000
25	488130	0299	CHURCH PINE, ROUND & BIG LAKES PRO & REHAB DIST	38,022,500		38,022,500
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025	48	024	1277
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	480119	0286	SCH D OF AMERY	303,063,500	59,400	303,122,900
37	484165	0292	SCH D OF OSCEOLA	49,996,400		49,996,400
38	485019	0293	SCH D OF SAINT CROIX FALLS	53,330,600		53,330,600
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			406,390,500	59,400	406,449,900
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	406,390,500	59,400	406,449,900
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			406,390,500	59,400	406,449,900

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

Name PAULA FEDDER		Title	Submission date 07 / 14 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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 KNUTSON  
TOWN OF GARFIELD  
690 MINNEAPOLIS ST  
AMERY, WI 54001 - 4720



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

48      026      1278  
CO      MUN      ACCT NO

☐ This is an Amended Return

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

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND <i>(Col. A)</i>	IMPROVEMENTS <i>(Col. B)</i>				
1	RESIDENTIAL - Class 1	1,598	1,373	2,513	235,938,200	361,883,700	597,821,900
2	COMMERCIAL - Class 2	23	19	123	3,093,000	6,069,300	9,162,300
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	306		5,981	1,731,700		1,731,700
5	UNDEVELOPED - Class 5	329		3,460	1,760,800		1,760,800
6	AGRICULTURAL FOREST - Class 5m	118		1,801	2,434,300		2,434,300
7	FOREST LANDS - Class 6	194		3,377	9,602,000		9,602,000
8	OTHER - Class 7	35	35	74	711,200	5,924,300	6,635,500
9	TOTAL - ALL COLUMNS	2,603	1,427	17,329	255,271,200	373,877,300	629,148,500
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>						629,148,500
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/27/2025	Name of Assessor RANDY PROCHNOW			Telephone # (715) 309-2863	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .972192884  
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	47.61	128,500	8	279.25	740,500
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	4	148	353,700	41	1,163.19	3,031,400
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
			70.79	30.78		59.32
						214.23
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	488040	0291	BALSAM LAKE PRO & REHAB DISTRICT	44,407,500		44,407,500
25	488060	0293	BONE LAKE MANAGEMENT DISTRICT	322,458,600		322,458,600
26	488080	0295	BIG ROUND LAKE PRO & REHAB DISTRICT	80,698,500		80,698,500
27	488100	0296	BLAKE LAKE POLK CO PRO & REHAB DISTRICT	81,935,100		81,935,100
28	488170	0303	LITTLE BLAKE LAKE MANAGEMENT DISTRICT	12,229,600		12,229,600
29						
30						
31						
32						
33						
34						
35						

**SCHOOL DISTRICTS**

2025	48	026	1278
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	480238	0287	SCH D OF UNITY (MILLTOWN)	616,906,100		616,906,100
37	483213	0291	SCH D OF LUCK	12,242,400		12,242,400
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			629,148,500		629,148,500
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	629,148,500		629,148,500
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			629,148,500		629,148,500

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

Name PAULA FEDDER		Title	Submission date 07 / 16 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

CHERYL TRUE  
TOWN OF GEORGETOWN  
1847 100TH STREET  
BALSAM LAKE, WI 54810

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

48      028      1279  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF JOHNSTOWN POLK 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	575	478	1,149	72,517,700	88,014,400	160,532,100
2	COMMERCIAL - Class 2	6	6	25	221,700	1,240,000	1,461,700
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	215		4,158	952,700		952,700
5	UNDEVELOPED - Class 5	304		2,975	1,647,500		1,647,500
6	AGRICULTURAL FOREST - Class 5m	100		1,498	1,961,100		1,961,100
7	FOREST LANDS - Class 6	157		3,075	7,984,600		7,984,600
8	OTHER - Class 7	23	23	54	533,900	3,029,800	3,563,700
9	TOTAL - ALL COLUMNS	1,380	507	12,934	85,819,200	92,284,200	178,103,400
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						178,103,400
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	04/29/2025	Name of Assessor RANDY PROCHNOW			Telephone # (715) 309-2863	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .856159738  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
				1	40	104,000
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	
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	
	13	355.33	924,000	113	3,924.24	9,827,300
22	(a) County Forest Cropland Acres	(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres		(e) Other Acres
	265.71	756.19	3,017.75	184.49		30.12
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	488190	0283	PIPE & NORTH PIPE LAKES PRO & REHAB DISTRICT	108,591,600		108,591,600
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025	48	028	1279
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	031260	0025	SCH D OF CUMBERLAND	194,400		194,400
37	035810	0028	SCH D OF TURTLE LAKE	163,368,900		163,368,900
38	480238	0287	SCH D OF UNITY (MILLTOWN)	5,362,800		5,362,800
39	483213	0291	SCH D OF LUCK	9,177,300		9,177,300
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			178,103,400		178,103,400
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	178,103,400		178,103,400
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			178,103,400		178,103,400

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

Name PAULA FEDDER		Title	Submission date 06 / 20 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

DEANNE MORAVITZ  
TOWN OF JOHNSTOWN  
1925 LONG LAKE LN  
COMSTOCK, WI 54826 - 6507



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

48      030      1280  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF LAKETOWN POLK 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	684	586	1,459	28,665,000	100,407,900	129,072,900
2	COMMERCIAL - Class 2	17	15	50	386,400	2,093,600	2,480,000
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	496		9,699	2,296,100		2,296,100
5	UNDEVELOPED - Class 5	485		3,531	2,560,600		2,560,600
6	AGRICULTURAL FOREST - Class 5m	217		2,232	3,203,600		3,203,600
7	FOREST LANDS - Class 6	223		3,162	9,225,000		9,225,000
8	OTHER - Class 7	46	46	101	611,500	6,907,400	7,518,900
9	TOTAL - ALL COLUMNS	2,168	647	20,234	46,948,200	109,408,900	156,357,100
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)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						156,357,100
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/29/2025	Name of Assessor BOB PARDUN			Telephone # (715) 790-3498	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .871425562  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
				39.45	101.21	309.03
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	487120	0287	CUSHING SANITARY DISTRICT 1	4,028,400		4,028,400
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

**SCHOOL DISTRICTS**

2025	48	030	1280
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	480238	0287	SCH D OF UNITY (MILLTOWN)	2,830,500		2,830,500
37	481939	0290	SCH D OF FREDERIC	1,943,600		1,943,600
38	483213	0291	SCH D OF LUCK	124,363,100		124,363,100
39	485019	0293	SCH D OF SAINT CROIX FALLS	27,219,900		27,219,900
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			156,357,100		156,357,100
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	156,357,100		156,357,100
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			156,357,100		156,357,100

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

Name PAULA FEDDER		Title	Submission date 07 / 22 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

DEBBIE TRETSVEN  
TOWN OF LAKETOWN  
PO BOX 455  
LUCK, WI 54853 - 0455

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

48      032      1281  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF LINCOLN POLK 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	1,476	1,258	2,924	138,197,300	310,577,200	448,774,500
2	COMMERCIAL - Class 2	43	27	409	3,191,900	6,506,700	9,698,600
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	450		8,494	2,329,600		2,329,600
5	UNDEVELOPED - Class 5	555		4,082	2,489,000		2,489,000
6	AGRICULTURAL FOREST - Class 5m	226		2,392	3,670,700		3,670,700
7	FOREST LANDS - Class 6	213		3,191	10,857,100		10,857,100
8	OTHER - Class 7	64	64	156	1,523,600	10,742,400	12,266,000
9	TOTAL - ALL COLUMNS	3,027	1,349	21,648	162,259,200	327,826,300	490,085,500
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>490,085,500</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	09/19/2025	Name of Assessor BOWMAR APPRAISAL INC			Telephone # (715) 835-1141	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .916831169  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	1	32	94,600	28	650.76	2,337,100
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
				66.3	56.35	333.66
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	487040	0282	LAKE WAPOGASSET & BEAR TRAP LAKE SANITARY DIS	194,803,700		194,803,700
25	488030	0290	APPLE RIVER PRO & REHAB DISTRICT	64,165,400		64,165,400
26	488140	0300	AMERY LAKES PRO & REHAB DISTRICT	32,226,100		32,226,100
27						
28						
29						
30						
31						
32						
33						
34						
35						

**SCHOOL DISTRICTS**

2025	48	032	1281
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	480119	0286	SCH D OF AMERY	489,627,200		489,627,200
37	481120	0288	SCH D OF CLAYTON	458,300		458,300
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			490,085,500		490,085,500
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	490,085,500		490,085,500
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			490,085,500		490,085,500

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

Name PAULA FEDDER		Title	Submission date 10 / 06 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

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

### Page 3: School Districts

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

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

STEPHANIE MARCINIAK  
TOWN OF LINCOLN  
661 85TH ST  
AMERY, WI 54001



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

Page 1

☒ This is an Amended Return

48      034      1282  
CO      MUN      ACCT NO

FOR TOWN OF OF LORAIN POLK 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	223	181	747	2,644,900	24,678,100	27,323,000
2	COMMERCIAL - Class 2	5	5	11	48,900	420,900	469,800
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	311		7,180	1,493,800		1,493,800
5	UNDEVELOPED - Class 5	214		2,135	676,300		676,300
6	AGRICULTURAL FOREST - Class 5m	113		1,601	2,003,700		2,003,700
7	FOREST LANDS - Class 6	142		3,342	8,354,600		8,354,600
8	OTHER - Class 7	38	38	80	330,200	6,702,000	7,032,200
9	TOTAL - ALL COLUMNS	1,046	224	15,096	15,552,400	31,801,000	47,353,400
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>47,353,400</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/12/2025	Name of Assessor JEROME PROCHNOW			Telephone # (715) 231-1253	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .806034527  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES (f) ASSESSED VALUE		
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (e) ACRES (f) ASSESSED VALUE		
20	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (a) PARCELS (b) ACRES (c) ASSESSED VALUE			Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (d) PARCELS (e) ACRES (f) ASSESSED VALUE			
	1	40	100,000	19	589.41	1,473,500	
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			
				54	1,815.01	4,499,000	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres	(e) Other Acres
	3,414.3			2,436.99		317.28	94.48
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

48

034

1282

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	481939	0290	SCH D OF FREDERIC	47,353,400		47,353,400
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)			47,353,400		47,353,400
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	47,353,400		47,353,400
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			47,353,400		47,353,400

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

Name PAULA FEDDER		Title	Submission date 07 / 21 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.GOV	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

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

### Page 3: School Districts

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

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

KATHY HUDSON  
TOWN OF LORAIN  
252 345TH AVE  
FREDERIC, WI 54837

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

Page 1

48      036      1283  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF LUCK POLK 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	583	510	1,702	17,549,800	109,493,300	127,043,100
2	COMMERCIAL - Class 2	20	14	50	410,900	3,672,800	4,083,700
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	269		4,178	923,600		923,600
5	UNDEVELOPED - Class 5	256		2,726	1,665,600		1,665,600
6	AGRICULTURAL FOREST - Class 5m	148		2,231	3,239,000		3,239,000
7	FOREST LANDS - Class 6	237		4,718	13,377,600		13,377,600
8	OTHER - Class 7	19	19	42	370,300	2,473,700	2,844,000
9	TOTAL - ALL COLUMNS	1,532	543	15,647	37,536,800	115,639,800	153,176,600
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>						153,176,600
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT      04/30/2025		Name of Assessor RANDY PROCHNOW			Telephone # (715) 309-2863	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .93561817  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
				3	120	348,000
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	
	6	120.7	350,000	11	333.05	965,800
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	25	923.78	2,678,800	37	1,087.44	2,934,700
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
				1,891.19		(e) Other Acres
				8.13		338.13
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	48	036	1283
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	481939	0290	SCH D OF FREDERIC	31,792,300		31,792,300
37	483213	0291	SCH D OF LUCK	121,384,300		121,384,300
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			153,176,600		153,176,600
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	153,176,600		153,176,600
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			153,176,600		153,176,600

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

Name PAULA FEDDER		Title	Submission date 07 / 01 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

PATSY GUSTAFSON  
TOWN OF LUCK  
PO BOX 430  
LUCK, WI 54853



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

48      038      1284  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF MCKINLEY POLK 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	365	306	787	8,831,200	37,849,400	46,680,600
2	COMMERCIAL - Class 2	0	0	0	0	0	0
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	245		4,403	714,900		714,900
5	UNDEVELOPED - Class 5	302		4,460	1,931,600		1,931,600
6	AGRICULTURAL FOREST - Class 5m	94		1,582	1,736,200		1,736,200
7	FOREST LANDS - Class 6	189		3,657	8,036,700		8,036,700
8	OTHER - Class 7	30	30	60	248,100	2,613,200	2,861,300
9	TOTAL - ALL COLUMNS	1,225	336	14,949	21,498,700	40,462,600	61,961,300
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						<b>61,961,300</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	04/29/2025	Name of Assessor RANDY PROCHNOW			Telephone # (715) 309-2863	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .70401208  
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	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	1	.82	1,800	59	1,707.05	3,703,500
21	(a) PARCELS	(b) ACRES	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (f) ASSESSED VALUE
				122	3,736.89	8,345,200
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
			.06	110.35	2,692.1	127.92
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	488120	0298	LARGON LAKES PRO & REHAB DISTRICT	14,197,600		14,197,600
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025	48	038	1284
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	031260	0025	SCH D OF CUMBERLAND	38,151,900		38,151,900
37	481939	0290	SCH D OF FREDERIC	295,200		295,200
38	483213	0291	SCH D OF LUCK	23,514,200		23,514,200
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			61,961,300		61,961,300
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	61,961,300		61,961,300
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			61,961,300		61,961,300

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

Name PAULA FEDDER		Title	Submission date 06 / 30 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

ANNA WEAVER  
TOWN OF MCKINLEY  
125 260TH AVENUE  
CUMBERLAND, WI 54829 - 9468

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

Page 1

48      040      1285  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF MILLTOWN POLK 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	1,242	972	3,049	119,331,800	263,392,800	382,724,600
2	COMMERCIAL - Class 2	30	20	148	826,000	2,298,100	3,124,100
3	MANUFACTURING - Class 3	4	2	99	275,400	143,700	419,100
4	AGRICULTURAL - Class 4	390		7,612	2,126,300		2,126,300
5	UNDEVELOPED - Class 5	309		2,006	784,800		784,800
6	AGRICULTURAL FOREST - Class 5m	108		1,092	1,591,200		1,591,200
7	FOREST LANDS - Class 6	172		2,971	8,600,000		8,600,000
8	OTHER - Class 7	61	61	124	620,300	8,328,800	8,949,100
9	TOTAL - ALL COLUMNS	2,316	1,055	17,101	134,155,800	274,163,400	408,319,200
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>408,319,200</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	04/28/2025	Name of Assessor RON MEYER			Telephone # (715) 232-9068	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .733379097  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	11	311.7	1,139,200	62	1,470.26	5,743,600
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
				5.49		586.63
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	488020	0289	HALF MOON LAKE PRO & REHAB DISTRICT	106,947,600		106,947,600
25	488040	0291	BALSAM LAKE PRO & REHAB DISTRICT	164,336,500		164,336,500
26	488180	0304	ANTLER LAKE ASSOCIATION	17,098,100		17,098,100
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025	48	040	1285
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	480238	0287	SCH D OF UNITY (MILLTOWN)	407,285,900	419,100	407,705,000
37	483213	0291	SCH D OF LUCK	614,200		614,200
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			407,900,100	419,100	408,319,200
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	407,900,100	419,100	408,319,200
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			407,900,100	419,100	408,319,200

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

Name PAULA FEDDER		Title	Submission date 06 / 23 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

CHERYL KLOEHN  
TOWN OF MILLTOWN  
PO BOX 475  
MILLTOWN, WI 54858 - 0475



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

Page 1

48      042      1286  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF OSCEOLA POLK 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	1,510	1,312	2,993	62,004,400	429,401,700	491,406,100
2	COMMERCIAL - Class 2	68	51	628	5,397,000	19,675,100	25,072,100
3	MANUFACTURING - Class 3	1	1	11	109,400	1,147,000	1,256,400
4	AGRICULTURAL - Class 4	394		6,570	1,562,300		1,562,300
5	UNDEVELOPED - Class 5	371		1,894	2,735,600		2,735,600
6	AGRICULTURAL FOREST - Class 5m	189		1,919	3,611,000		3,611,000
7	FOREST LANDS - Class 6	336		4,186	16,094,400		16,094,400
8	OTHER - Class 7	51	49	124	1,562,400	10,771,300	12,333,700
9	TOTAL - ALL COLUMNS	2,920	1,413	18,325	93,076,500	460,995,100	554,071,600
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>554,071,600</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/09/2025	Name of Assessor RANDY PROCHNOW			Telephone # (715) 309-2863	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .976652844  
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	29	58,000	28	742.61	2,242,900
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	
	2	72.76	225,000	15	468.64	1,843,600
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
			614.35	991.5		(e) Other Acres
				106.78		615.22
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	48	042	1286
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	484165	0292	SCH D OF OSCEOLA	414,833,100	1,256,400	416,089,500
37	485019	0293	SCH D OF SAINT CROIX FALLS	137,982,100		137,982,100
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			552,815,200	1,256,400	554,071,600
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	552,815,200	1,256,400	554,071,600
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			552,815,200	1,256,400	554,071,600

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

Name PAULA FEDDER		Title	Submission date 07 / 17 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

DANI PRATT  
TOWN OF OSCEOLA  
PO BOX 216, 516 EAST AVE. N  
DRESSER, WI 54009

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

Page 1

48      044      1287  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF SAINT CROIX FALLS POLK 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	706	626	2,040	60,736,700	135,081,800	195,818,500
2	COMMERCIAL - Class 2	98	69	393	8,138,400	16,597,100	24,735,500
3	MANUFACTURING - Class 3	1	1	3	43,200	125,800	169,000
4	AGRICULTURAL - Class 4	361		7,679	1,635,300		1,635,300
5	UNDEVELOPED - Class 5	254		1,660	1,780,800		1,780,800
6	AGRICULTURAL FOREST - Class 5m	113		1,637	2,468,000		2,468,000
7	FOREST LANDS - Class 6	149		2,344	7,203,300		7,203,300
8	OTHER - Class 7	32	32	69	274,500	3,700,000	3,974,500
9	TOTAL - ALL COLUMNS	1,714	728	15,825	82,280,200	155,504,700	237,784,900
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>237,784,900</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	04/30/2025	Name of Assessor RANDY PROCHNOW			Telephone # (715) 309-2863	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .706395904  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	3	89.13	267,400	33	1,055.63	3,081,200
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
			206.09	879.03		(e) Other Acres
				7.87		397.9
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	487140	0508	ST CROIX FALLS TOWN SANITARY DISTRICT #1	15,183,000		15,183,000
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025	48	044	1287
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	480238	0287	SCH D OF UNITY (MILLTOWN)	29,639,500		29,639,500
37	485019	0293	SCH D OF SAINT CROIX FALLS	207,976,400	169,000	208,145,400
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			237,615,900	169,000	237,784,900
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	237,615,900	169,000	237,784,900
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			237,615,900	169,000	237,784,900

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

Name PAULA FEDDER		Title	Submission date 07 / 07 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

JANET KRUEGER  
TOWN OF SAINT CROIX FALLS  
1305 200TH ST  
ST CROIX FALLS, WI 54024 - 8137



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

48      046      1288  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF STERLING POLK 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	636	518	1,792	11,099,500	58,353,800	69,453,300
2	COMMERCIAL - Class 2	16	15	34	427,300	2,774,800	3,202,100
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	256		5,316	998,800		998,800
5	UNDEVELOPED - Class 5	272		2,474	1,501,500		1,501,500
6	AGRICULTURAL FOREST - Class 5m	94		1,063	1,188,000		1,188,000
7	FOREST LANDS - Class 6	401		5,899	15,444,400		15,444,400
8	OTHER - Class 7	17	17	45	268,300	1,938,500	2,206,800
9	TOTAL - ALL COLUMNS	1,692	550	16,623	30,927,800	63,067,100	93,994,900
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>						93,994,900
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/05/2025	Name of Assessor BILL KOEPP			Telephone # (715) 790-3688	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .765166587  
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		
				31	920.96	2,330,900	
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (e) ACRES (f) ASSESSED VALUE		
	9	317	750,700	59	1,916.19	4,962,600	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres	(e) Other Acres
	10,245.02		599.69	5,384.27		19.29	4,398.39
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	487120	0287	CUSHING SANITARY DISTRICT 1	5,084,200		5,084,200
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

**SCHOOL DISTRICTS**

2025	48	046	1288
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	072233	0045	SCH D OF GRANTSBURG	20,060,100		20,060,100
37	485019	0293	SCH D OF SAINT CROIX FALLS	73,934,800		73,934,800
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			93,994,900		93,994,900
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	93,994,900		93,994,900
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			93,994,900		93,994,900

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

Name PAULA FEDDER		Title	Submission date 07 / 25 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

MELISSA MCQUAY  
TOWN OF STERLING  
13021 BASS LAKE RD.  
GRANTSBURG, WI 54840

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

48      048      1289  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF WEST SWEDEN POLK 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	496	421	1,367	8,141,200	64,775,400	72,916,600
2	COMMERCIAL - Class 2	14	9	55	266,500	1,024,500	1,291,000
3	MANUFACTURING - Class 3	1	1	8	56,500	48,100	104,600
4	AGRICULTURAL - Class 4	327		6,283	1,041,400		1,041,400
5	UNDEVELOPED - Class 5	264		2,950	1,678,700		1,678,700
6	AGRICULTURAL FOREST - Class 5m	173		2,844	3,559,500		3,559,500
7	FOREST LANDS - Class 6	256		4,773	11,874,500		11,874,500
8	OTHER - Class 7	37	37	67	390,300	4,602,600	4,992,900
9	TOTAL - ALL COLUMNS	1,568	468	18,347	27,008,600	70,450,600	97,459,200
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>97,459,200</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT      04/30/2025		Name of Assessor RANDY PROCHNOW			Telephone # (715) 309-2863	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .893322922  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
				21	631.79	1,579,700
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
				53	1,661.23	3,943,900
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
				102.78		(e) Other Acres
						166.44
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	48	048	1289
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	481939	0290	SCH D OF FREDERIC	97,354,600	104,600	97,459,200
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)			97,354,600	104,600	97,459,200
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	97,354,600	104,600	97,459,200
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			97,354,600	104,600	97,459,200

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

Name PAULA FEDDER		Title	Submission date 06 / 25 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

PHYLLIS WILDER  
TOWN OF WEST SWEDEN  
3096 170TH ST  
FREDERIC, WI 54837



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

48                      106                      1290  
CO                      MUN                      ACCT NO

☐ This is an Amended Return

FOR VILLAGE OF OF BALSAM LAKE POLK 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	629	536	563	67,121,800	110,389,800	177,511,600
2	COMMERCIAL - Class 2	66	57	162	6,825,400	13,253,200	20,078,600
3	MANUFACTURING - Class 3	2	2	11	121,600	2,898,400	3,020,000
4	AGRICULTURAL - Class 4	8		132	24,900		24,900
5	UNDEVELOPED - Class 5	7		31	7,600		7,600
6	AGRICULTURAL FOREST - Class 5m	3		42	71,600		71,600
7	FOREST LANDS - Class 6	4		65	198,700		198,700
8	OTHER - Class 7	2	2	4	34,000	152,800	186,800
9	TOTAL - ALL COLUMNS	721	597	1,010	74,405,600	126,694,200	201,099,800
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>						<b>201,099,800</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/16/2025	Name of Assessor ASSOCIATED APPRAISAL CONSULTANTS INC			Telephone # (920) 749-1995	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .753638264  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
				7.33	75.76	215.28
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<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	488040	0291	BALSAM LAKE PRO & REHAB DISTRICT	154,654,300		154,654,300
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025	48	106	1290
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	480238	0287	SCH D OF UNITY (MILLTOWN)	198,079,800	3,020,000	201,099,800
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)			198,079,800	3,020,000	201,099,800
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	198,079,800	3,020,000	201,099,800
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			198,079,800	3,020,000	201,099,800

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

Name PAULA FEDDER		Title	Submission date 06 / 19 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

AMY WILSON  
VILLAGE OF BALSAM LAKE  
404 MAIN ST., POBOX 506  
BALSAM LAKE, WI 54810 - 0506

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

48                      111                      1291  
CO                      MUN                      ACCT NO

☐ This is an Amended Return

FOR VILLAGE OF OF CENTURIA POLK 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	283	268	215	2,827,000	30,901,000	33,728,000
2	COMMERCIAL - Class 2	62	55	92	1,009,000	8,540,500	9,549,500
3	MANUFACTURING - Class 3	2	2	8	57,200	1,373,500	1,430,700
4	AGRICULTURAL - Class 4	45		477	148,300		148,300
5	UNDEVELOPED - Class 5	11		11	1,100		1,100
6	AGRICULTURAL FOREST - Class 5m	11		68	115,100		115,100
7	FOREST LANDS - Class 6	3		13	53,800		53,800
8	OTHER - Class 7	3	3	8	38,000	324,100	362,100
9	TOTAL - ALL COLUMNS	420	328	892	4,249,500	41,139,100	45,388,600
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>45,388,600</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/12/2025	Name of Assessor LISA MEYER			Telephone # (715) 505-4059	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .615910473  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (e) ACRES (f) ASSESSED VALUE	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
				.14		94.27
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	48	111	1291
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	480238	0287	SCH D OF UNITY (MILLTOWN)	43,957,900	1,430,700	45,388,600
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)			43,957,900	1,430,700	45,388,600
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	43,957,900	1,430,700	45,388,600
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			43,957,900	1,430,700	45,388,600

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

Name PAULA FEDDER		Title	Submission date 06 / 20 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

AUTUMN HYDEN  
VILLAGE OF CENTURIA  
PO BOX 280, 305 WISCONSIN AVE  
CENTURIA, WI 54824 - 0280



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

Page 1

48                      112                      1292  
CO                      MUN                      ACCT NO

☐ This is an Amended Return

FOR VILLAGE OF OF CLAYTON POLK 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	207	150	180	3,353,300	23,658,600	27,011,900
2	COMMERCIAL - Class 2	67	46	40	1,129,200	9,101,500	10,230,700
3	MANUFACTURING - Class 3	3	3	17	163,800	3,052,200	3,216,000
4	AGRICULTURAL - Class 4	62		876	247,400		247,400
5	UNDEVELOPED - Class 5	46		328	173,300		173,300
6	AGRICULTURAL FOREST - Class 5m	15		191	277,400		277,400
7	FOREST LANDS - Class 6	6		80	225,700		225,700
8	OTHER - Class 7	9	9	20	122,500	1,983,500	2,106,000
9	TOTAL - ALL COLUMNS	415	208	1,732	5,692,600	37,795,800	43,488,400
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>43,488,400</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	08/20/2025	Name of Assessor BOWMAR APPRAISAL INC			Telephone # (715) 835-1141	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is 1.018912129  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (e) ACRES (f) ASSESSED VALUE	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
				6.22	17.55	242.11
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	48	112	1292
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	481120	0288	SCH D OF CLAYTON	40,272,400	3,216,000	43,488,400
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)			40,272,400	3,216,000	43,488,400
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	40,272,400	3,216,000	43,488,400
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			40,272,400	3,216,000	43,488,400

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

Name PAULA FEDDER		Title	Submission date 09 / 09 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

LISA M LIEN  
VILLAGE OF CLAYTON  
PO BOX 63 111 CLAYTON AVE W  
CLAYTON, WI 54004 - 0063

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

48                      113                      1293  
CO                      MUN                      ACCT NO

☐ This is an Amended Return

FOR VILLAGE OF OF CLEAR LAKE POLK 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	397	348	321	6,178,300	43,745,200	49,923,500
2	COMMERCIAL - Class 2	98	75	156	2,225,100	12,328,900	14,554,000
3	MANUFACTURING - Class 3	8	8	50	537,400	9,706,800	10,244,200
4	AGRICULTURAL - Class 4	31		586	118,300		118,300
5	UNDEVELOPED - Class 5	18		96	50,400		50,400
6	AGRICULTURAL FOREST - Class 5m	5		45	45,000		45,000
7	FOREST LANDS - Class 6	5		49	90,700		90,700
8	OTHER - Class 7	2	2	6	24,000	394,200	418,200
9	TOTAL - ALL COLUMNS	564	433	1,309	9,269,200	66,175,100	75,444,300
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						75,444,300
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/05/2025	Name of Assessor RANDY PROCHNOW			Telephone # (715) 309-2863	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .696492971  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (e) ACRES (f) ASSESSED VALUE	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
				2.68	.4	229.19
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	48	113	1293
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	481127	0289	SCH D OF CLEAR LAKE	65,200,100	10,244,200	75,444,300
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			65,200,100	10,244,200	75,444,300
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	65,200,100	10,244,200	75,444,300
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			65,200,100	10,244,200	75,444,300

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

Name PAULA FEDDER		Title		Submission date 07 / 14 / 2025	
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

AL BANNINK  
VILLAGE OF CLEAR LAKE  
PO BOX 48, 350 4TH AVENUE  
CLEAR LAKE, WI 54005 - 0048



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

48                      116                      1294  
CO                      MUN                      ACCT NO

☐ This is an Amended Return

FOR VILLAGE OF OF DRESSER POLK 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	406	318	168	6,953,900	47,412,900	54,366,800
2	COMMERCIAL - Class 2	55	40	174	2,263,000	12,697,700	14,960,700
3	MANUFACTURING - Class 3	7	6	362	1,035,400	4,335,100	5,370,500
4	AGRICULTURAL - Class 4	6		119	22,900		22,900
5	UNDEVELOPED - Class 5	3		11	12,650		12,650
6	AGRICULTURAL FOREST - Class 5m	3		11	17,900		17,900
7	FOREST LANDS - Class 6	3		33	108,300		108,300
8	OTHER - Class 7	2	2	7	60,000	298,900	358,900
9	TOTAL - ALL COLUMNS	485	366	885	10,474,050	64,744,600	75,218,650
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>75,218,650</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/12/2025	Name of Assessor ASDPS - GENE JOHNSON			Telephone # (715) 834-1361	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .727166018  
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	48	116	1294
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
				.03	2.74	235.45
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	48	116	1294
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	484165	0292	SCH D OF OSCEOLA			
37	485019	0293	SCH D OF SAINT CROIX FALLS	69,848,150	5,370,500	75,218,650
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			69,848,150	5,370,500	75,218,650
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	69,848,150	5,370,500	75,218,650
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			69,848,150	5,370,500	75,218,650

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

Name PAULA FEDDER		Title	Submission date 06 / 05 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

JODI A GILBERT  
VILLAGE OF DRESSER  
PO BOX 547  
DRESSER, WI 54009 - 0547

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

Page 1

48                      126                      1295  
CO                      MUN                      ACCT NO

☐ This is an Amended Return

FOR VILLAGE OF OF FREDERIC POLK 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	441	399	304	7,443,000	59,156,200	66,599,200
2	COMMERCIAL - Class 2	106	94	240	2,562,500	25,176,400	27,738,900
3	MANUFACTURING - Class 3	7	7	20	343,100	3,748,900	4,092,000
4	AGRICULTURAL - Class 4	4		23	6,600		6,600
5	UNDEVELOPED - Class 5	1		4	7,800		7,800
6	AGRICULTURAL FOREST - Class 5m	0		0	0		0
7	FOREST LANDS - Class 6	4		52	104,000		104,000
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	563	500	643	10,467,000	88,081,500	98,548,500
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>						98,548,500
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	04/30/2025	Name of Assessor RANDY PROCHNOW			Telephone # (715) 309-2863	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .980719214  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
				15.56		335.62
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	48	126	1295
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	481939	0290	SCH D OF FREDERIC	94,456,500	4,092,000	98,548,500
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)			94,456,500	4,092,000	98,548,500
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	94,456,500	4,092,000	98,548,500
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			94,456,500	4,092,000	98,548,500

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

Name PAULA FEDDER		Title	Submission date 06 / 24 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

JANICE SCHOTT  
VILLAGE OF FREDERIC  
PO BOX 567  
FREDERIC, WI 54837



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

48                      146                      1296  
CO                      MUN                      ACCT NO

☐ This is an Amended Return

FOR VILLAGE OF OF LUCK POLK 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	526	477	351	16,176,700	85,449,000	101,625,700
2	COMMERCIAL - Class 2	98	84	66	1,605,500	15,336,600	16,942,100
3	MANUFACTURING - Class 3	8	7	34	476,600	6,770,000	7,246,600
4	AGRICULTURAL - Class 4	6		38	9,300		9,300
5	UNDEVELOPED - Class 5	18		196	147,200		147,200
6	AGRICULTURAL FOREST - Class 5m	2		19	25,800		25,800
7	FOREST LANDS - Class 6	12		97	261,000		261,000
8	OTHER - Class 7	1	1	1	20,000	122,100	142,100
9	TOTAL - ALL COLUMNS	671	569	802	18,722,100	107,677,700	126,399,800
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						126,399,800
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	04/29/2025	Name of Assessor RANDY PROCHNOW			Telephone # (715) 309-2863	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .975133336  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
				13.76	1.32	359.32
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	488160	0302	BIG BUTTERNUT LAKE MGT. DISTRICT	119,153,200	7,246,600	126,399,800
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

**SCHOOL DISTRICTS**

2025	48	146	1296
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	483213	0291	SCH D OF LUCK	119,153,200	7,246,600	126,399,800
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)			119,153,200	7,246,600	126,399,800
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	119,153,200	7,246,600	126,399,800
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			119,153,200	7,246,600	126,399,800

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

Name PAULA FEDDER		Title	Submission date 06 / 17 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

JENNIFER ANDERSON  
VILLAGE OF LUCK  
401 S MAIN ST., POB 315  
LUCK, WI 54853 - 0315

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

Page 1

48      151      1297  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR VILLAGE OF OF MILLTOWN POLK 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	388	362	218	7,056,200	57,487,700	64,543,900
2	COMMERCIAL - Class 2	91	79	66	1,845,900	20,432,500	22,278,400
3	MANUFACTURING - Class 3	5	4	13	191,500	8,271,200	8,462,700
4	AGRICULTURAL - Class 4	28		299	79,000		79,000
5	UNDEVELOPED - Class 5	19		134	65,000		65,000
6	AGRICULTURAL FOREST - Class 5m	2		24	24,000		24,000
7	FOREST LANDS - Class 6	5		60	116,100		116,100
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	538	445	814	9,377,700	86,191,400	95,569,100
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>95,569,100</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT      04/30/2025		Name of Assessor RANDY PROCHNOW			Telephone # (715) 309-2863	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .966809032  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (e) ACRES (f) ASSESSED VALUE	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
				27.77		280.35
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	48	151	1297
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	480238	0287	SCH D OF UNITY (MILLTOWN)	87,106,400	8,462,700	95,569,100
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)			87,106,400	8,462,700	95,569,100
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	87,106,400	8,462,700	95,569,100
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			87,106,400	8,462,700	95,569,100

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

Name PAULA FEDDER		Title	Submission date 06 / 30 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

AMY ELENORA ALBRECHT  
VILLAGE OF MILLTOWN  
P.O. BOX 485  
MILLTOWN, WI 54858 - 0485



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

48                      165                      1298  
CO                      MUN                      ACCT NO

☐ This is an Amended Return

FOR VILLAGE OF OF OSCEOLA POLK 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	1,056	863	303	26,251,900	187,523,600	213,775,500
2	COMMERCIAL - Class 2	143	117	234	7,721,900	64,909,500	72,631,400
3	MANUFACTURING - Class 3	21	19	151	2,674,700	26,159,000	28,833,700
4	AGRICULTURAL - Class 4	10		182	41,400		41,400
5	UNDEVELOPED - Class 5	24		127	167,850		167,850
6	AGRICULTURAL FOREST - Class 5m	2		4	2,100		2,100
7	FOREST LANDS - Class 6	12		90	406,000		406,000
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	1,268	999	1,091	37,265,850	278,592,100	315,857,950
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>315,857,950</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/20/2025	Name of Assessor ASDPS - GENE JOHNSON			Telephone # (715) 834-1361	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .804597564  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (e) ACRES (f) ASSESSED VALUE	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
				1.12	3.67	935.46
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	48	165	1298
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	484165	0292	SCH D OF OSCEOLA	287,024,250	28,833,700	315,857,950
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)			287,024,250	28,833,700	315,857,950
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	287,024,250	28,833,700	315,857,950
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			287,024,250	28,833,700	315,857,950

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

Name PAULA FEDDER		Title	Submission date 06 / 16 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

CARIE KRENTZ  
VILLAGE OF OSCEOLA  
PO BOX 217  
OSCEOLA, WI 54020 - 0217

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

Page 1

48      168      1299  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR VILLAGE OF OF TURTLE LAKE POLK 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	18	18	8	341,300	1,973,400	2,314,700
2	COMMERCIAL - Class 2	25	21	90	1,816,200	14,461,100	16,277,300
3	MANUFACTURING - Class 3	3	3	29	387,400	11,932,100	12,319,500
4	AGRICULTURAL - Class 4	6		74	14,900		14,900
5	UNDEVELOPED - Class 5	5		58	27,800		27,800
6	AGRICULTURAL FOREST - Class 5m	4		76	76,500		76,500
7	FOREST LANDS - Class 6	1		12	23,200		23,200
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	62	42	347	2,687,300	28,366,600	31,053,900
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						31,053,900
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	04/30/2025	Name of Assessor RANDY PROCHNOW			Telephone # (715) 309-2863	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .79563755  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (e) ACRES (f) ASSESSED VALUE	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
			7.85		1.55	64.26
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	48	168	1299
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	035810	0028	SCH D OF TURTLE LAKE	18,734,400	12,319,500	31,053,900
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			18,734,400	12,319,500	31,053,900
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	18,734,400	12,319,500	31,053,900
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			18,734,400	12,319,500	31,053,900

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

Name PAULA FEDDER		Title	Submission date 06 / 26 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

KAREN JENKINSON  
VILLAGE OF TURTLE LAKE  
PO BOX 11  
TURTLE LAKE, WI 54889



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

48      201      1300  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR CITY OF OF AMERY POLK 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	1,104	984	451	29,619,400	181,989,600	211,609,000
2	COMMERCIAL - Class 2	150	133	168	11,576,200	64,781,000	76,357,200
3	MANUFACTURING - Class 3	15	14	84	1,795,700	15,729,500	17,525,200
4	AGRICULTURAL - Class 4	0		0	0		0
5	UNDEVELOPED - Class 5	5		37	28,100		28,100
6	AGRICULTURAL FOREST - Class 5m	1		4	2,900		2,900
7	FOREST LANDS - Class 6	4		34	136,700		136,700
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	1,279	1,131	778	43,159,000	262,500,100	305,659,100
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>305,659,100</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/14/2025	Name of Assessor BOWMAR APPRAISAL INC			Telephone # (715) 835-1141	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .815084676  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
				1	14	180,000
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
				16.04	6.2	904.11
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24	488030	0290	APPLE RIVER PRO & REHAB DISTRICT	12,696,600		12,696,600
25	488140	0300	AMERY LAKES PRO & REHAB DISTRICT	275,437,300	17,525,200	292,962,500
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

**SCHOOL DISTRICTS**

2025	48	201	1300
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	480119	0286	SCH D OF AMERY	288,133,900	17,525,200	305,659,100
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)			288,133,900	17,525,200	305,659,100
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	288,133,900	17,525,200	305,659,100
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			288,133,900	17,525,200	305,659,100

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

Name PAULA FEDDER		Title	Submission date 06 / 11 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

TAYLOR LARSON  
CITY OF AMERY  
104 MAPLE ST W, SUITE A  
AMERY, WI 54001

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

48      281      1301  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR CITY OF OF SAINT CROIX FALLS POLK 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	1,193	802	849	34,306,800	194,341,900	228,648,700
2	COMMERCIAL - Class 2	182	151	430	22,981,800	88,647,100	111,628,900
3	MANUFACTURING - Class 3	10	10	48	900,200	11,818,300	12,718,500
4	AGRICULTURAL - Class 4	13		198	58,700		58,700
5	UNDEVELOPED - Class 5	8		61	88,900		88,900
6	AGRICULTURAL FOREST - Class 5m	4		70	115,600		115,600
7	FOREST LANDS - Class 6	9		90	365,100		365,100
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	1,419	963	1,746	58,817,100	294,807,300	353,624,400
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>353,624,400</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/21/2025	Name of Assessor BOWMAR APPRAISAL INC			Telephone # (715) 835-1141	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .941586467  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (e) ACRES (f) ASSESSED VALUE	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
			2.86	389.22	83.93	1,063.99
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	48	281	1301
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	485019	0293	SCH D OF SAINT CROIX FALLS	340,905,900	12,718,500	353,624,400
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)			340,905,900	12,718,500	353,624,400
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	340,905,900	12,718,500	353,624,400
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			340,905,900	12,718,500	353,624,400

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

Name PAULA FEDDER		Title	Submission date 06 / 12 / 2025
Phone ( 715 ) 485 - 9284		Email address PAULA.FEDDER@POLKCOUNTYWI.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

SARAH JENSEN  
CITY OF SAINT CROIX FALLS  
710 STATE RD 35 S  
ST CROIX FALLS, WI 54024 - 8324