FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

63	002	1715
CO	MUN	ACCT NO

☐ This is an Amended Return

FOR *TOWN OF* (Town - Village - City) OF *ARBOR VITAE* (Municipality Name) *VILAS COUNTY* (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	3,618	2,339	3,570	181,518,300	308,895,000	490,413,300
2	COMMERCIAL - Class 2	200	146	1,033	24,783,400	43,314,300	68,097,700
3	MANUFACTURING - Class 3	7	5	117	531,900	3,294,300	3,826,200
4	AGRICULTURAL - Class 4	11		187	23,700		23,700
5	UNDEVELOPED - Class 5	17		216	75,400		75,400
6	AGRICULTURAL FOREST - Class 5m	4		61	68,200		68,200
7	FOREST LANDS - Class 6	64		1,727	4,038,100		4,038,100
8	OTHER - Class 7	4	4	9	55,700	314,900	370,600
9	TOTAL - ALL COLUMNS	3,925	2,494	6,920	211,094,700	355,818,500	566,913,200
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY,TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	**AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F**						566,913,200

17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/10/2025	Name of Assessor	BOWMAR APPRAISALS	Telephone #	(920) 733-5369

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .570209544
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

FOREST CROP AND OTHER EXEMPT LAND

2025	63	002	1715
YEAR	CO	MUN	ACCT NO

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
				5	179	482,200		
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
	17	642.41	2,198,400	21	875.44	6,269,700		
22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**			
			26,726.56	2	80.72			
23	**Assessed Value of Omitted Property From Prior Years (Sec. 70.44)**			**Assessed Value of Sec. 70.43 Corrections of Errors by Assessors**				
	(a) REAL ESTATE	(b) PERSONAL		(c1) REAL ESTATE	(c2) PERSONAL			
	142,400							
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)			**Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors**				
	(d) REAL ESTATE	(e) PERSONAL		(f1) REAL ESTATE	(f2) PERSONAL			

SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (*Col. A*)	Account Number *(Col. B)*	Special District Name *(Col. C)*	Locally Assessed Value of Real Estate *(Col. D)*	Mfg Value of Real Estate *(Col. E)*	Merged Value of Real Estate *(Col. F)*
24	437070	0264	LAKELAND SANITARY DISTRICT #1 (ONEIDA)	34,329,100	701,700	35,030,800
25	638020	0397	LITTLE ARBOR VITAE LAKE PRO & REHAB DISTRICT	25,069,700		25,069,700
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

SCHOOL DISTRICTS

2025	63	002	1715
YEAR	CO	MUN	ACCT NO

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
	A. SCHOOL DISTRICTS (K-8 and K-12)					
36	636720	0264	SCH D OF WOODRUFF J 1	563,087,000	3,826,200	566,913,200
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)			563,087,000	3,826,200	566,913,200
	B. UNION HIGH SCHOOL DISTRICTS					
51	433647	0261	UHS D OF LAKELAND UNION HIGH	563,087,000	3,826,200	566,913,200
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS			563,087,000	3,826,200	566,913,200
	C. TECHNICAL COLLEGE DISTRICTS					
56	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	563,087,000	3,826,200	566,913,200
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			563,087,000	3,826,200	566,913,200

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

Name	Title	Submission date
CRISTA MCCRUM		07 / 29 / 2025

Phone	Email address
(715) 479 - 3696	CRMCCR@VILASCOUNTYWI.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
Phone: (608) 266-2569 or (608) 264-6892
Fax: (608) 264-6887

EMILY BIERTZER
TOWN OF ARBOR VITAE
10675 BIG ARBOR VITAE DR
ARBOR VITAE, WI 54568 - 9707

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

63 (CO) 004 (MUN) 1716 (ACCT NO)

☐ This is an Amended Return

FOR TOWN OF (Town - Village - City) OF BOULDER JUNCTION (Municipality Name) VILAS COUNTY (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	1,836	1,268	8,152	237,538,800	232,420,600	469,959,400
2	COMMERCIAL - Class 2	145	80	1,410	11,434,200	31,866,300	43,300,500
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	9		344	62,800		62,800
5	UNDEVELOPED - Class 5	0		0	0		0
6	AGRICULTURAL FOREST - Class 5m	0		0	0		0
7	FOREST LANDS - Class 6	20		765	1,899,900		1,899,900
8	OTHER - Class 7	3	3	13	60,000	748,100	808,100
9	TOTAL - ALL COLUMNS	2,013	1,351	10,684	250,995,700	265,035,000	516,030,700
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	**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**						516,030,700

17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	08/27/2025	Name of Assessor	MUNICIPAL GROUP	Telephone #	(715) 204-4563

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .588985978
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

FOREST CROP AND OTHER EXEMPT LAND

2025	63	004	1716
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
				2	53	114,500		
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
	2	46.52	131,900	16	463.5	1,473,900		
22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**			
			39,416.78	13	52.1			
23	**Assessed Value of Omitted Property From Prior Years (Sec. 70.44)**			**Assessed Value of Sec. 70.43 Corrections of Errors by Assessors**				
	(a) REAL ESTATE	(b) PERSONAL		(c1) REAL ESTATE	(c2) PERSONAL			
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)			**Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors**				
	(d) REAL ESTATE	(e) PERSONAL		(f1) REAL ESTATE	(f2) PERSONAL			

SPECIAL DISTRICTS

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

SCHOOL DISTRICTS

2025	63	004	1716
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	630616	0371	SCH D OF NORTH LAKELAND	516,030,700		516,030,700
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)			516,030,700		516,030,700
	B. UNION HIGH SCHOOL DISTRICTS					
51	433647	0261	UHS D OF LAKELAND UNION HIGH	516,030,700		516,030,700
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS			516,030,700		516,030,700
	C. TECHNICAL COLLEGE DISTRICTS					
56	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	516,030,700		516,030,700
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			516,030,700		516,030,700

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

Name	Title	Submission date
CRISTA MCCRUM		10 / 01 / 2025

Phone	Email address
(715) 479 - 3696	CRMCCR@VILASCOUNTYWI.GOV

FINAL STATEMENT OF ASSESMENT (SOA)

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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.*

DAN DRISCOLL
TOWN OF BOULDER JUNCTION
5392 PARK ST., PO BOX 616
BOULDER JUNCTION, WI 54512 - 0616

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

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

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

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

63	006	1717
CO	MUN	ACCT NO

☐ This is an Amended Return

FOR *TOWN OF* (Town - Village - City) OF *CLOVERLAND* (Municipality Name) *VILAS COUNTY* (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	1,808	1,224	5,116	148,192,800	280,388,500	428,581,300
2	COMMERCIAL - Class 2	16	14	48	1,027,100	3,025,000	4,052,100
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	2		21	4,800		4,800
5	UNDEVELOPED - Class 5	84		977	387,900		387,900
6	AGRICULTURAL FOREST - Class 5m	2		37	27,800		27,800
7	FOREST LANDS - Class 6	206		3,585	8,264,000		8,264,000
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	2,118	1,238	9,784	157,904,400	283,413,500	441,317,900
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY,TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	**AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F**						441,317,900

17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	08/19/2025	Name of Assessor	HOFFMAN APPRAISALS	Telephone #	(715) 536-6236

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .853923973
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

FOREST CROP AND OTHER EXEMPT LAND

2025	63	006	1717
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
				2	80	237,200
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	2	80	176,000	13	434.67	1,253,800
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	1	38	114,200	24	607.2	4,208,700

22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**
	7,566.19		474	197.96	107.44

23	**Assessed Value of Omitted Property From Prior Years (Sec. 70.44)**		**Assessed Value of Sec. 70.43 Corrections of Errors by Assessors**	
	(a) REAL ESTATE	(b) PERSONAL	(c1) REAL ESTATE	(c2) PERSONAL
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)		**Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors**	
	(d) REAL ESTATE	(e) PERSONAL	(f1) REAL ESTATE	(f2) PERSONAL

SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (*Col. A*)	Account Number *(Col. B)*	Special District Name *(Col. C)*	Locally Assessed Value of Real Estate *(Col. D)*	Mfg Value of Real Estate *(Col. E)*	Merged Value of Real Estate *(Col. F)*
24	638030	0398	LITTLE ST GERMAIN LAKE PRO & REHAB DISTRICT	10,232,700		10,232,700
25	638040	0399	ALMA MOON LAKE PRO & REHAB DISTRICT	4,566,000		4,566,000
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

SCHOOL DISTRICTS

2025	63	006	1717
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	631526	0372	SCH D OF NORTHLAND PINES (EAGLE RIVER)	441,317,900		441,317,900
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)			441,317,900		441,317,900
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	441,317,900		441,317,900
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			441,317,900		441,317,900

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

Name	Title	Submission date
CRISTA MCCRUM		09 / 12 / 2025

Phone	Email address
(715) 479 - 3696	CRMCCR@VILASCOUNTYWI.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
Phone: (608) 266-2569 or (608) 264-6892
Fax: (608) 264-6887

TRACY SCHILLING
TOWN OF CLOVERLAND
PO BOX 1565
EAGLE RIVER, WI 54521 - 1565

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

63 (CO) 008 (MUN) 1718 (ACCT NO)

☐ This is an Amended Return

FOR *TOWN OF* (Town - Village - City) OF *CONOVER* (Municipality Name) *VILAS COUNTY* (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	2,344	1,710	4,994	195,018,100	272,597,600	467,615,700
2	COMMERCIAL - Class 2	63	51	355	5,343,300	12,507,600	17,850,900
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	5		84	6,300		6,300
5	UNDEVELOPED - Class 5	250		3,352	1,300,000		1,300,000
6	AGRICULTURAL FOREST - Class 5m	3		40	59,300		59,300
7	FOREST LANDS - Class 6	430		9,269	25,765,900		25,765,900
8	OTHER - Class 7	1	1	1	12,000	12,900	24,900
9	TOTAL - ALL COLUMNS	3,096	1,762	18,095	227,504,900	285,118,100	512,623,000
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY,TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	**AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F**						512,623,000

17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/09/2025	Name of Assessor	BOWMAR APPRAISALS	Telephone #	(920) 733-5369

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .744460402
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

FOREST CROP AND OTHER EXEMPT LAND

2025	63	008	1718
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
				1	40	281,300
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	2	80	240,000	17	576.36	2,037,200
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	9	515.19	1,177,000	52	1,443.83	5,428,600

22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**
	24,512.84	508.11	1,743.44	138.26	144.05

23	**Assessed Value of Omitted Property From Prior Years (Sec. 70.44)**		**Assessed Value of Sec. 70.43 Corrections of Errors by Assessors**	
	(a) REAL ESTATE	(b) PERSONAL	(c1) REAL ESTATE	(c2) PERSONAL
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)		**Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors**	
	(d) REAL ESTATE	(e) PERSONAL	(f1) REAL ESTATE	(f2) PERSONAL

SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (*Col. A*)	Account Number *(Col. B)*	Special District Name *(Col. C)*	Locally Assessed Value of Real Estate *(Col. D)*	Mfg Value of Real Estate *(Col. E)*	Merged Value of Real Estate *(Col. F)*
24	638110	0604	LITTLE TAMARACK FLOWAGE BAKER SPRING LAKE PRO	12,917,800		12,917,800
25	638120	0617	NORTH AND SOUTH TWIN LAKES PRO & REHAB DIST	81,080,000		81,080,000
26	638140	0629	UPPER & LOWER LAKES BUCKATABON PROT REHAB	70,021,900		70,021,900
27						
28						
29						
30						
31						
32						
33						
34						
35						

SCHOOL DISTRICTS

2025	63	008	1718
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	631526	0372	SCH D OF NORTHLAND PINES (EAGLE RIVER)	512,623,000		512,623,000
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			512,623,000		512,623,000
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	512,623,000		512,623,000
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			512,623,000		512,623,000

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

Name	Title	Submission date
CRISTA MCCRUM		07 / 01 / 2025

Phone	Email address
(715) 479 - 3696	CRMCCR@VILASCOUNTYWI.GOV

FINAL STATEMENT OF ASSESMENT (SOA)

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

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Page 1: Real Estate and Personal Property

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

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

- Lines 18-21 — private forest crop and managed forest lands assessed values
- Line 22 — tax exempt land acres
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Page 3: School Districts

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

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

KENDRA LEDERER
TOWN OF CONOVER
PO BOX 115
CONOVER, WI 54519

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

63	010	1719
CO	MUN	ACCT NO

[X] This is an Amended Return

FOR *TOWN OF* (Town - Village - City) OF *LAC DU FLAMBEAU* (Municipality Name) *VILAS COUNTY* (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	3,884	2,533	12,478	500,668,000	421,331,300	921,999,300
2	COMMERCIAL - Class 2	41	29	295	4,557,600	10,807,500	15,365,100
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	1		117	20,350		20,350
5	UNDEVELOPED - Class 5	0		0	0		0
6	AGRICULTURAL FOREST - Class 5m	0		0	0		0
7	FOREST LANDS - Class 6	101		3,697	7,024,000		7,024,000
8	OTHER - Class 7	1	1	5	20,000	471,900	491,900
9	TOTAL - ALL COLUMNS	4,028	2,563	16,592	512,289,950	432,610,700	944,900,650
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	**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**						944,900,650

17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	10/02/2025	Name of Assessor	MUNICIPAL GROUP	Telephone #	(715) 204-4563

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .581848919
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

FOREST CROP AND OTHER EXEMPT LAND

2025	63	010	1719
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	3	100	133,000	37	1,219.2	5,342,500
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	27	947.52	2,183,900	49	1,445.48	6,216,000

22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**
		7,303.7	246.65	1.6	38,018.11

23	**Assessed Value of Omitted Property From Prior Years (Sec. 70.44)**		**Assessed Value of Sec. 70.43 Corrections of Errors by Assessors**	
	(a) REAL ESTATE	(b) PERSONAL	(c1) REAL ESTATE	(c2) PERSONAL
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)		**Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors**	
	(d) REAL ESTATE	(e) PERSONAL	(f1) REAL ESTATE	(f2) PERSONAL

SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (*Col. A*)	Account Number *(Col. B)*	Special District Name *(Col. C)*	Locally Assessed Value of Real Estate *(Col. D)*	Mfg Value of Real Estate *(Col. E)*	Merged Value of Real Estate *(Col. F)*
24	638150	0633	TWIN PLACID LAKE DISTRICT	25,156,800		25,156,800
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

SCHOOL DISTRICTS

2025	63	010	1719
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	631848	0373	SCH D OF LAC DU FLAMBEAU #1	944,900,650		944,900,650
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)			944,900,650		944,900,650
	B. UNION HIGH SCHOOL DISTRICTS					
51	433647	0261	UHS D OF LAKELAND UNION HIGH	944,900,650		944,900,650
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS			944,900,650		944,900,650
	C. TECHNICAL COLLEGE DISTRICTS					
56	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	944,900,650		944,900,650
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			944,900,650		944,900,650

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

Name	Title	Submission date
CRISTA MCCRUM		10 / 23 / 2025

Phone	Email address
(715) 479 - 3696	CRMCCR@VILASCOUNTYWI.GOV

FINAL STATEMENT OF ASSESMENT (SOA)

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

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SUSAN SCHOONOVER
TOWN OF LAC DU FLAMBEAU
P O BOX 68
LAC DU FLAMBEAU, WI 54538 - 0068

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

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- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

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

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

63	012	1720
CO	MUN	ACCT NO

☐ This is an Amended Return

FOR *TOWN OF* (Town - Village - City) OF *LAND O LAKES* (Municipality Name) *VILAS COUNTY* (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	2,424	1,427	7,902	211,504,200	197,122,100	408,626,300
2	COMMERCIAL - Class 2	167	129	428	6,094,300	18,436,300	24,530,600
3	MANUFACTURING - Class 3	1	1	5	38,900	195,700	234,600
4	AGRICULTURAL - Class 4	0		0	0		0
5	UNDEVELOPED - Class 5	79		2,532	681,500		681,500
6	AGRICULTURAL FOREST - Class 5m	0		0	0		0
7	FOREST LANDS - Class 6	454		16,301	35,550,500		35,550,500
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	3,125	1,557	27,168	253,869,400	215,754,100	469,623,500
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY,TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	**AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F**						469,623,500

17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/09/2025	Name of Assessor	BOWMAR APPRAISALS	Telephone #	(920) 733-5369

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .607989146
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

FOREST CROP AND OTHER EXEMPT LAND

2025	63	012	1720
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
				1	40	146,000
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	19	707.5	1,036,800	16	617.49	1,872,000
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	113	3,442.14	6,341,400	74	2,277.23	4,229,300

22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**
	2,188.43		14,874.32	26.65	2,688.21

23	**Assessed Value of Omitted Property From Prior Years (Sec. 70.44)**		**Assessed Value of Sec. 70.43 Corrections of Errors by Assessors**	
	(a) REAL ESTATE	(b) PERSONAL	(c1) REAL ESTATE	(c2) PERSONAL
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)		**Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors**	
	(d) REAL ESTATE	(e) PERSONAL	(f1) REAL ESTATE	(f2) PERSONAL

SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (*Col. A*)	Account Number *(Col. B)*	Special District Name *(Col. C)*	Locally Assessed Value of Real Estate *(Col. D)*	Mfg Value of Real Estate *(Col. E)*	Merged Value of Real Estate *(Col. F)*
24	637020	0395	LAND O LAKES SANITARY DISTRICT #1	22,630,700		22,630,700
25	638130	0621	CISCO CHAIN LAKE DISTRICT	59,668,200		59,668,200
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

SCHOOL DISTRICTS

2025	63	012	1720
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	630616	0371	SCH D OF NORTH LAKELAND	21,845,200		21,845,200
37	631526	0372	SCH D OF NORTHLAND PINES (EAGLE RIVER)	447,543,700	234,600	447,778,300
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			469,388,900	234,600	469,623,500
	B. UNION HIGH SCHOOL DISTRICTS					
51	433647	0261	UHS D OF LAKELAND UNION HIGH	21,845,200		21,845,200
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS			21,845,200		21,845,200
	C. TECHNICAL COLLEGE DISTRICTS					
56	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	469,388,900	234,600	469,623,500
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			469,388,900	234,600	469,623,500

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

Name	Title	Submission date
CRISTA MCCRUM		07 / 01 / 2025

Phone	Email address
(715) 479 - 3696	CRMCCR@VILASCOUNTYWI.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.*

LYNN M JOLIN
TOWN OF LAND O LAKES
4331 COUNTY RD B, PO BOX 660
LAND O LAKES, WI 54540 - 0660

Page 1: Real Estate and Personal Property

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

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

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

Page 3: School Districts

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

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

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

63 (CO) 014 (MUN) 1721 (ACCT NO)

☐ This is an Amended Return

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

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	2,759	2,103	5,541	370,501,400	536,463,500	906,964,900
2	COMMERCIAL - Class 2	208	166	497	30,521,300	57,508,600	88,029,900
3	MANUFACTURING - Class 3	3	2	52	325,900	744,100	1,070,000
4	AGRICULTURAL - Class 4	40		904	234,800		234,800
5	UNDEVELOPED - Class 5	264		3,257	1,383,800		1,383,800
6	AGRICULTURAL FOREST - Class 5m	16		446	597,900		597,900
7	FOREST LANDS - Class 6	347		6,619	18,339,100		18,339,100
8	OTHER - Class 7	10	9	41	272,000	1,246,100	1,518,100
9	TOTAL - ALL COLUMNS	3,647	2,280	17,357	422,176,200	595,962,300	1,018,138,500
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY,TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	**AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F**						1,018,138,500

17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	08/19/2025	Name of Assessor	PETERSON APPRAISALS	Telephone #	(715) 493-2320

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .86495471
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

FOREST CROP AND OTHER EXEMPT LAND

2025	63	014	1721
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
				1	40.44	109,200
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
				8	270.93	753,800

22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**
	883.96	1.06	704.34	127.95	185.32

23	**Assessed Value of Omitted Property From Prior Years (Sec. 70.44)**		**Assessed Value of Sec. 70.43 Corrections of Errors by Assessors**	
	(a) REAL ESTATE	(b) PERSONAL	(c1) REAL ESTATE	(c2) PERSONAL
			-245,100	
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)		**Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors**	
	(d) REAL ESTATE	(e) PERSONAL	(f1) REAL ESTATE	(f2) PERSONAL

SPECIAL DISTRICTS

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

SCHOOL DISTRICTS

2025	63	014	1721
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	631526	0372	SCH D OF NORTHLAND PINES (EAGLE RIVER)	1,017,068,500	1,070,000	1,018,138,500
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)			1,017,068,500	1,070,000	1,018,138,500
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	1,017,068,500	1,070,000	1,018,138,500
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			1,017,068,500	1,070,000	1,018,138,500

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

Name	Title	Submission date
CRISTA MCCRUM		09 / 24 / 2025

Phone	Email address
(715) 479 - 3696	CRMCCR@VILASCOUNTYWI.GOV

FINAL STATEMENT OF ASSESMENT (SOA)

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

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

Page 1: Real Estate and Personal Property

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

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

- Lines 18-21 — private forest crop and managed forest lands assessed values
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Page 3: School Districts

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

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

SHELLY SAUVOLA
TOWN OF LINCOLN
PO BOX 9
EAGLE RIVER, WI 54521 - 0009

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

63 (CO) 016 (MUN) 1722 (ACCT NO)

☐ This is an Amended Return

FOR TOWN OF (Town - Village - City) OF MANITOWISH WATERS (Municipality Name) VILAS COUNTY (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	1,777	1,168	3,994	288,551,300	265,864,400	554,415,700
2	COMMERCIAL - Class 2	79	60	248	9,305,700	24,700,100	34,005,800
3	MANUFACTURING - Class 3	1	1	13	72,700	115,600	188,300
4	AGRICULTURAL - Class 4	18		847	151,600		151,600
5	UNDEVELOPED - Class 5	0		0	0		0
6	AGRICULTURAL FOREST - Class 5m	0		0	0		0
7	FOREST LANDS - Class 6	17		734	1,758,500		1,758,500
8	OTHER - Class 7	9	9	441	345,800	4,750,200	5,096,000
9	TOTAL - ALL COLUMNS	1,901	1,238	6,277	300,185,600	295,430,300	595,615,900
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY,TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	**AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F**						595,615,900

17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	09/16/2025	Name of Assessor	MUNICIPAL GROUP	Telephone #	(715) 204-4563

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .553150218
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

FOREST CROP AND OTHER EXEMPT LAND

2025	63	016	1722
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
				6	103	336,500
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	5	197.92	344,500	21	339.25	1,784,400

22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**
			9,091.67	2.68	536.33

23	**Assessed Value of Omitted Property From Prior Years (Sec. 70.44)**		**Assessed Value of Sec. 70.43 Corrections of Errors by Assessors**	
	(a) REAL ESTATE	(b) PERSONAL	(c1) REAL ESTATE	(c2) PERSONAL
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)		**Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors**	
	(d) REAL ESTATE	(e) PERSONAL	(f1) REAL ESTATE	(f2) PERSONAL

SPECIAL DISTRICTS

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

SCHOOL DISTRICTS

2025	63	016	1722
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)
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36	630616	0371	SCH D OF NORTH LAKELAND	595,427,600	188,300	595,615,900
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)			595,427,600	188,300	595,615,900
	B. UNION HIGH SCHOOL DISTRICTS					
51	433647	0261	UHS D OF LAKELAND UNION HIGH	595,427,600	188,300	595,615,900
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS			595,427,600	188,300	595,615,900
	C. TECHNICAL COLLEGE DISTRICTS					
56	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	595,427,600	188,300	595,615,900
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			595,427,600	188,300	595,615,900

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

Name	Title	Submission date
CRISTA MCCRUM		10 / 01 / 2025

Phone	Email address
(715) 479 - 3696	CRMCCR@VILASCOUNTYWI.GOV

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

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

HEATHER SUFFRON
TOWN OF MANITOWISH WATERS
PO BOX 267
MANITOWISH WATERS, WI 54545

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

63	018	1723
CO	MUN	ACCT NO

☐ This is an Amended Return

FOR *TOWN OF* (Town - Village - City) OF *PHELPS* (Municipality Name) *VILAS COUNTY* (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	2,702	1,858	5,981	180,179,700	223,881,000	404,060,700
2	COMMERCIAL - Class 2	61	42	262	3,607,300	8,035,100	11,642,400
3	MANUFACTURING - Class 3	2	2	8	36,100	181,100	217,200
4	AGRICULTURAL - Class 4	42		560	88,000		88,000
5	UNDEVELOPED - Class 5	214		2,037	897,300		897,300
6	AGRICULTURAL FOREST - Class 5m	24		463	432,900		432,900
7	FOREST LANDS - Class 6	456		10,072	21,265,700		21,265,700
8	OTHER - Class 7	8	8	8	113,000	1,047,500	1,160,500
9	TOTAL - ALL COLUMNS	3,509	1,910	19,391	206,620,000	233,144,700	439,764,700
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	**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**						439,764,700

17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	08/26/2025	Name of Assessor	HOFFMAN APPRAISALS	Telephone #	(715) 536-6236

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .539095864
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

FOREST CROP AND OTHER EXEMPT LAND

2025	63	018	1723
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
				1	38.75	73,600
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
				19	613.23	1,679,200
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	5	168.26	319,700	37	1,178.52	3,142,400

22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**
	17.91	36,690.04	471.81	5.81	302.93

23	**Assessed Value of Omitted Property From Prior Years (Sec. 70.44)**		**Assessed Value of Sec. 70.43 Corrections of Errors by Assessors**	
	(a) REAL ESTATE	(b) PERSONAL	(c1) REAL ESTATE	(c2) PERSONAL
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)		**Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors**	
	(d) REAL ESTATE	(e) PERSONAL	(f1) REAL ESTATE	(f2) PERSONAL

SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (*Col. A*)	Account Number *(Col. B)*	Special District Name *(Col. C)*	Locally Assessed Value of Real Estate *(Col. D)*	Mfg Value of Real Estate *(Col. E)*	Merged Value of Real Estate *(Col. F)*
24	637030	0396	PHELPS SANITARY DISTRICT #1	64,169,900	169,700	64,339,600
25	638060	0401	SPECTACLE LAKE PROT & REHAB DISTRICT	22,622,400		22,622,400
26	638070	0402	KENTUCK LAKE PROT & REHAB DISTRICT	19,800,100		19,800,100
27	638080	0587	LONG LAKE OF PHELPS LAKE DISTRICT	54,326,500		54,326,500
28	638120	0617	NORTH AND SOUTH TWIN LAKES PRO & REHAB DIST	83,470,700		83,470,700
29						
30						
31						
32						
33						
34						
35						

SCHOOL DISTRICTS

2025	63	018	1723
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	631526	0372	SCH D OF NORTHLAND PINES (EAGLE RIVER)	529,500		529,500
37	634330	0374	SCH D OF PHELPS	439,018,000	217,200	439,235,200
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			439,547,500	217,200	439,764,700
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	439,547,500	217,200	439,764,700
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			439,547,500	217,200	439,764,700

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

Name	Title	Submission date
CRISTA MCCRUM		09 / 12 / 2025

Phone	Email address
(715) 479 - 3696	CRMCCR@VILASCOUNTYWI.GOV

FINAL STATEMENT OF ASSESMENT (SOA)

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

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Page 1: Real Estate and Personal Property

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

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

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

Page 3: School Districts

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

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

SHERYL J WARD
TOWN OF PHELPS
PO BOX 157
PHELPS, WI 54554 - 0157

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

63	020	1724
CO	MUN	ACCT NO

☐ This is an Amended Return

FOR *TOWN OF* (Town - Village - City) OF *PLUM LAKE* (Municipality Name) *VILAS COUNTY* (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	1,344	879	2,795	209,092,000	247,844,400	456,936,400
2	COMMERCIAL - Class 2	73	49	340	12,637,200	12,539,300	25,176,500
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	0		0	0		0
5	UNDEVELOPED - Class 5	123		759	337,100		337,100
6	AGRICULTURAL FOREST - Class 5m	0		0	0		0
7	FOREST LANDS - Class 6	276		6,557	26,205,000		26,205,000
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	1,816	928	10,451	248,271,300	260,383,700	508,655,000
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY,TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	**AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F**						508,655,000
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT 10/22/2025			Name of Assessor APPRAISAL SERVICES		Telephone # (888) 820-6862	

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is 1.005466808
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

FOREST CROP AND OTHER EXEMPT LAND

2025	63	020	1724
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
				50	1,656.84	6,395,100
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	1	13.33	50,700	67	2,371.13	8,964,600

22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**
	5,656.4		35,060.27	340.89	253.57

23	**Assessed Value of Omitted Property From Prior Years (Sec. 70.44)**		**Assessed Value of Sec. 70.43 Corrections of Errors by Assessors**	
	(a) REAL ESTATE	(b) PERSONAL	(c1) REAL ESTATE	(c2) PERSONAL
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)		**Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors**	
	(d) REAL ESTATE	(e) PERSONAL	(f1) REAL ESTATE	(f2) PERSONAL

SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (*Col. A*)	Account Number *(Col. B)*	Special District Name *(Col. C)*	Locally Assessed Value of Real Estate *(Col. D)*	Mfg Value of Real Estate *(Col. E)*	Merged Value of Real Estate *(Col. F)*
24	638140	0629	UPPER & LOWER LAKES BUCKATABON PROT REHAB	437,700		437,700
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

SCHOOL DISTRICTS

2025	63	020	1724
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	631526	0372	SCH D OF NORTHLAND PINES (EAGLE RIVER)	508,655,000		508,655,000
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			508,655,000		508,655,000
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	508,655,000		508,655,000
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			508,655,000		508,655,000

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

Name	Title	Submission date
CRISTA MCCRUM		11 / 05 / 2025

Phone	Email address
(715) 479 - 3696	CRMCCR@VILASCOUNTYWI.GOV

FINAL STATEMENT OF ASSESMENT (SOA)

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Page 1: Real Estate and Personal Property

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

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

- Lines 18-21 — private forest crop and managed forest lands assessed values
- Line 22 — tax exempt land acres
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Page 3: School Districts

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

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

TERESA ARNOLD
TOWN OF PLUM LAKE
PO BOX 280
SAYNER, WI 54560

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

63 (CO) 022 (MUN) 1725 (ACCT NO)

☐ This is an Amended Return

FOR TOWN OF (Town - Village - City) OF PRESQUE ISLE (Municipality Name) VILAS COUNTY (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	2,598	1,512	18,408	326,422,300	269,389,400	595,811,700
2	COMMERCIAL - Class 2	42	24	123	2,080,200	4,686,300	6,766,500
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	0		0	0		0
5	UNDEVELOPED - Class 5	0		0	0		0
6	AGRICULTURAL FOREST - Class 5m	0		0	0		0
7	FOREST LANDS - Class 6	95		4,862	8,307,300		8,307,300
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	2,735	1,536	23,393	336,809,800	274,075,700	610,885,500
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY,TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	**AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F**						610,885,500

Line No.				
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	10/24/2025	Name of Assessor: PAUL CARLSON	Telephone #: (715) 686-7738

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .685136174
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

FOREST CROP AND OTHER EXEMPT LAND

2025	63	022	1725
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
				14	375.5	2,983,000
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	44	1,868.64	4,559,000	53	1,364.94	5,728,900

22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**
		1.5	8,346.68	10.64	4,301.86

23	**Assessed Value of Omitted Property From Prior Years (Sec. 70.44)**		**Assessed Value of Sec. 70.43 Corrections of Errors by Assessors**	
	(a) REAL ESTATE	(b) PERSONAL	(c1) REAL ESTATE	(c2) PERSONAL
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)		**Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors**	
	(d) REAL ESTATE	(e) PERSONAL	(f1) REAL ESTATE	(f2) PERSONAL

SPECIAL DISTRICTS

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

SCHOOL DISTRICTS

2025	63	022	1725
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	630616	0371	SCH D OF NORTH LAKELAND	610,885,500		610,885,500
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)			610,885,500		610,885,500
	B. UNION HIGH SCHOOL DISTRICTS					
51	433647	0261	UHS D OF LAKELAND UNION HIGH	610,885,500		610,885,500
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS			610,885,500		610,885,500
	C. TECHNICAL COLLEGE DISTRICTS					
56	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	610,885,500		610,885,500
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			610,885,500		610,885,500

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

Name	Title	Submission date
CRISTA MCCRUM		10 / 31 / 2025

Phone	Email address
(715) 479 - 3696	CRMCCR@VILASCOUNTYWI.GOV

FINAL STATEMENT OF ASSESMENT (SOA)

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LORI THOMAS
TOWN OF PRESQUE ISLE
PO BOX 130
PRESQUE ISLE, WI 54557 - 0130

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

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

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

63 (CO) 024 (MUN) 1726 (ACCT NO)

☐ This is an Amended Return

FOR TOWN OF (Town - Village - City) OF SAINT GERMAIN (Municipality Name) VILAS COUNTY (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	3,844	2,575	7,345	327,543,100	368,519,700	696,062,800
2	COMMERCIAL - Class 2	158	90	305	10,076,000	26,045,500	36,121,500
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	0		0	0		0
5	UNDEVELOPED - Class 5	0		0	0		0
6	AGRICULTURAL FOREST - Class 5m	0		0	0		0
7	FOREST LANDS - Class 6	44		1,626	3,821,400		3,821,400
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	4,046	2,665	9,276	341,440,500	394,565,200	736,005,700
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	**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**						736,005,700
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT 08/12/2025			Name of Assessor MUNICIPAL GROUP		Telephone # (715) 204-4563	

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .630800318
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

FOREST CROP AND OTHER EXEMPT LAND

2025	63	024	1726
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
				8	270.35	523,900
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	4	152	325,900	38	1,016.78	6,355,700

22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**
	64.45		9,109.62	170.54	876.61

23	**Assessed Value of Omitted Property From Prior Years (Sec. 70.44)**		**Assessed Value of Sec. 70.43 Corrections of Errors by Assessors**	
	(a) REAL ESTATE	(b) PERSONAL	(c1) REAL ESTATE	(c2) PERSONAL
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)		**Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors**	
	(d) REAL ESTATE	(e) PERSONAL	(f1) REAL ESTATE	(f2) PERSONAL

SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (*Col. A*)	Account Number *(Col. B)*	Special District Name *(Col. C)*	Locally Assessed Value of Real Estate *(Col. D)*	Mfg Value of Real Estate *(Col. E)*	Merged Value of Real Estate *(Col. F)*
24	638030	0398	LITTLE ST GERMAIN LAKE PRO & REHAB DISTRICT	183,363,300		183,363,300
25	638040	0399	ALMA MOON LAKE PRO & REHAB DISTRICT	27,549,700		27,549,700
26	638050	0400	STELLA LAKE DISTRICT	2,467,500		2,467,500
27	638090	0591	BIG ST. GERMAIN LAKE AREA DISTRICT	194,397,100		194,397,100
28	638100	0598	LOST LAKE PROTECTION & REHABILITATION DIST	58,220,600		58,220,600
29						
30						
31						
32						
33						
34						
35						

SCHOOL DISTRICTS

2025	63	024	1726
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	631526	0372	SCH D OF NORTHLAND PINES (EAGLE RIVER)	736,005,700		736,005,700
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)			736,005,700		736,005,700
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	736,005,700		736,005,700
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			736,005,700		736,005,700

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

Name	Title	Submission date
		08 / 19 / 2025

Phone	Email address
( ) -	

FINAL STATEMENT OF ASSESMENT (SOA)

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

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

Page 1: Real Estate and Personal Property

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

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

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

Page 3: School Districts

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

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

JENN VOJTA
TOWN OF SAINT GERMAIN
PO BOX 7
ST GERMAIN, WI 54558 - 0007

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

63 (CO) 026 (MUN) 1727 (ACCT NO)

☐ This is an Amended Return

FOR TOWN OF (Town - Village - City) OF WASHINGTON (Municipality Name) VILAS COUNTY (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	2,993	2,161	4,568	321,321,600	555,338,900	876,660,500
2	COMMERCIAL - Class 2	44	40	197	6,016,100	15,783,700	21,799,800
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	51		1,044	242,300		242,300
5	UNDEVELOPED - Class 5	139		1,422	862,300		862,300
6	AGRICULTURAL FOREST - Class 5m	32		515	585,000		585,000
7	FOREST LANDS - Class 6	298		5,103	12,385,500		12,385,500
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	3,557	2,201	12,849	341,412,800	571,122,600	912,535,400
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY,TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	**AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F**						912,535,400

17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	08/20/2025	Name of Assessor	HOFFMAN APPRAISALS	Telephone #	(715) 536-6236

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .812124418
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

FOREST CROP AND OTHER EXEMPT LAND

2025	63	026	1727
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
				2	85	660,700
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	2	74	209,600	8	207.89	821,000
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	14	399.13	2,339,700	24	763.63	2,585,400

22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**
	56.83	9,210.99	458.23	44.35	1,501.48

23	**Assessed Value of Omitted Property From Prior Years (Sec. 70.44)**		**Assessed Value of Sec. 70.43 Corrections of Errors by Assessors**	
	(a) REAL ESTATE	(b) PERSONAL	(c1) REAL ESTATE	(c2) PERSONAL
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)		**Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors**	
	(d) REAL ESTATE	(e) PERSONAL	(f1) REAL ESTATE	(f2) PERSONAL

SPECIAL DISTRICTS

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

2025	63	026	1727
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	631526	0372	SCH D OF NORTHLAND PINES (EAGLE RIVER)	912,535,400		912,535,400
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)			912,535,400		912,535,400
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	912,535,400		912,535,400
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			912,535,400		912,535,400

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

Name	Title	Submission date
CRISTA MCCRUM		09 / 12 / 2025

Phone	Email address
(715) 479 - 3696	CRMCCR@VILASCOUNTYWI.GOV

FINAL STATEMENT OF ASSESMENT (SOA)

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

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

Page 1: Real Estate and Personal Property

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

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

- Lines 18-21 — private forest crop and managed forest lands assessed values
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- Line 23 — prior years assessed value of omitted property under sec. 70.44 and correction of errors under sec. 70.43 shown by locally assessed or manufacturing real estate and personal property. Note: If there is an amount on this line, report the corresponding tax in the Statement of Taxes, Sections J or K.
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- Lines 36-50 — school districts (K-8 and K-12) assessed values. These values are used to calculate tax rates for school districts.
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If you have questions: Email: lgs@wisconsin.gov
Phone: (608) 266-2569 or (608) 264-6892
Fax: (608) 264-6887

NANCY SOBRALSKI
TOWN OF WASHINGTON
2301 TOWN HALL RD
EAGLE RIVER, WI 54521

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

63	028	1728
CO	MUN	ACCT NO

☐ This is an Amended Return

FOR *TOWN OF* (Town - Village - City) OF *WINCHESTER* (Municipality Name) *VILAS COUNTY* (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	1,605	958	5,991	133,560,900	142,679,400	276,240,300
2	COMMERCIAL - Class 2	15	12	62	514,000	2,792,500	3,306,500
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	0		0	0		0
5	UNDEVELOPED - Class 5	0		0	0		0
6	AGRICULTURAL FOREST - Class 5m	0		0	0		0
7	FOREST LANDS - Class 6	220		9,849	17,190,900		17,190,900
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	1,840	970	15,902	151,265,800	145,471,900	296,737,700
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	**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**						296,737,700

Line No.				
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	07/30/2025	Name of Assessor: PAUL CARLSON	Telephone #: (715) 686-7738

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .537265793
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

FOREST CROP AND OTHER EXEMPT LAND

2025	63	028	1728
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
				1	601.54	752,500
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	98	3,815.83	4,854,000	28	957.49	1,230,900
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
	10	417.23	1,227,100	31	898.97	3,463,900

22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**
		.21	7,595.16	14.09	388.85

23	**Assessed Value of Omitted Property From Prior Years (Sec. 70.44)**		**Assessed Value of Sec. 70.43 Corrections of Errors by Assessors**	
	(a) REAL ESTATE	(b) PERSONAL	(c1) REAL ESTATE	(c2) PERSONAL
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)		**Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors**	
	(d) REAL ESTATE	(e) PERSONAL	(f1) REAL ESTATE	(f2) PERSONAL

SPECIAL DISTRICTS

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

SCHOOL DISTRICTS

2025	63	028	1728
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	630616	0371	SCH D OF NORTH LAKELAND	296,737,700		296,737,700
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)			296,737,700		296,737,700
	B. UNION HIGH SCHOOL DISTRICTS					
51	433647	0261	UHS D OF LAKELAND UNION HIGH	296,737,700		296,737,700
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS			296,737,700		296,737,700
	C. TECHNICAL COLLEGE DISTRICTS					
56	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	296,737,700		296,737,700
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			296,737,700		296,737,700

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

Name	Title	Submission date
		08 / 07 / 2025

Phone	Email address
( ) -	

FINAL STATEMENT OF ASSESMENT (SOA)

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Page 1: Real Estate and Personal Property

- Lines 1-9 — assessed real estate values, parcel counts and acres by classification
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- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
- Remarks — assessment ratio used to calculate estimated fair market value on property tax bills

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- Lines 18-21 — private forest crop and managed forest lands assessed values
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- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
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If you have questions: Email: lgs@wisconsin.gov
Phone: (608) 266-2569 or (608) 264-6892
Fax: (608) 264-6887

ERIN NEWTON
TOWN OF WINCHESTER
7228 COUNTY RD W
WINCHESTER, WI 54557

FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2025

63 (CO) 221 (MUN) 1729 (ACCT NO)

☐ This is an Amended Return

FOR *CITY OF* (Town - Village - City) OF *EAGLE RIVER* (Municipality Name) *VILAS COUNTY* (County Name)

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND (Col. A)	PARCEL COUNT IMPROVEMENTS (Col. B)	NO. OF ACRES **WHOLE NUMBERS ONLY** (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
1	RESIDENTIAL - Class 1	790	642	343	32,970,500	121,652,300	154,622,800
2	COMMERCIAL - Class 2	412	340	490	34,224,000	115,154,100	149,378,100
3	MANUFACTURING - Class 3	5	5	15	391,300	2,941,600	3,332,900
4	AGRICULTURAL - Class 4	0		0	0		0
5	UNDEVELOPED - Class 5	0		0	0		0
6	AGRICULTURAL FOREST - Class 5m	0		0	0		0
7	FOREST LANDS - Class 6	0		0	0		0
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	1,207	987	848	67,585,800	239,748,000	307,333,800
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY,TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	**AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F**						307,333,800

17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/12/2025	Name of Assessor	ASSOCIATE APPRAISALS	Telephone #	(920) 422-5627

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .900508875
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

FOREST CROP AND OTHER EXEMPT LAND

2025	63	221	1729
YEAR	*CO*	*MUN*	*ACCT NO*

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

18	**Private Forest Crop - Reg Class @ 10¢ per acre**			**Private Forest Crop - Reg Class @ $3.6 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
19	**Private Forest Crop - Special Class @ 20¢ per acre**			**Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
20	**Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre**			**Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
21	**Entered After 2004 Managed Forest - OPEN @ $1.9 per acre**			**Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre**				
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE		
22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**			
		5.29	3.36	16.7	226.26			
23	**Assessed Value of Omitted Property From Prior Years (Sec. 70.44)**			**Assessed Value of Sec. 70.43 Corrections of Errors by Assessors**				
	(a) REAL ESTATE	(b) PERSONAL		(c1) REAL ESTATE	(c2) PERSONAL			
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)			**Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors**				
	(d) REAL ESTATE	(e) PERSONAL		(f1) REAL ESTATE	(f2) PERSONAL			

SPECIAL DISTRICTS

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

SCHOOL DISTRICTS

2025	63	221	1729
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	631526	0372	SCH D OF NORTHLAND PINES (EAGLE RIVER)	304,000,900	3,332,900	307,333,800
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)			304,000,900	3,332,900	307,333,800
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56	001600	0015	NICOLET TECHNICAL COLLEGE RHIN	304,000,900	3,332,900	307,333,800
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			304,000,900	3,332,900	307,333,800

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

Name	Title	Submission date
CRISTA MCCRUM		06 / 09 / 2025

Phone	Email address
(715) 479 - 3696	CRMCCR@VILASCOUNTYWI.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
Phone: (608) 266-2569 or (608) 264-6892
Fax: (608) 264-6887

BECKY BOLTE
CITY OF EAGLE RIVER
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