

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

65      002      1761  
CO      MUN      ACCT NO

☐ This is an Amended Return

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

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	255	221	538	6,764,500	44,883,400	51,647,900
2	COMMERCIAL - Class 2	8	2	25	139,900	254,600	394,500
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	305		5,298	1,099,300		1,099,300
5	UNDEVELOPED - Class 5	333		1,961	624,400		624,400
6	AGRICULTURAL FOREST - Class 5m	186		2,285	3,376,100		3,376,100
7	FOREST LANDS - Class 6	237		3,417	10,082,500		10,082,500
8	OTHER - Class 7	48	47	127	984,100	9,266,900	10,251,000
9	TOTAL - ALL COLUMNS	1,372	270	13,651	23,070,800	54,404,900	77,475,700
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						<b>77,475,700</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	10/22/2025	Name of Assessor ERIC KLEVEN			Telephone # (715) 529-1032	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .983753454  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
				29	634.01	1,476,000
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	11	388	1,144,700	78	1,835.83	5,274,000
22	(a) County Forest Cropland Acres 5,020		(b) Federal Acres	(c) State Acres 4.92	(d) County (NOT FOREST CROP) Acres 4.12	(e) Other Acres 36.96
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24	037020	0009	LAKELAND SANITARY DISTRICT #1 (BARRON)	2,597,300		2,597,300
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025	65	002	1761
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	655306	0392	SCH D OF SHELL LAKE	77,475,700		77,475,700
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)			77,475,700		77,475,700
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	77,475,700		77,475,700
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			77,475,700		77,475,700

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

Name PAUL DENEEN		Title	Submission date 10 / 27 / 2025
Phone ( 715 ) 468 - 4792		Email address PDENEEN@CO.WASHBURN.WI.US	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

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

### Page 3: School Districts

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

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

JENNY ARNES  
TOWN OF BARRONETT  
N525 LEACH LAKE RD  
BARRONETT, WI 54813

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

65      004      1762  
 CO      MUN      ACCT NO

☐ This is an Amended Return

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

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	713	573	2,163	22,306,700	118,742,700	141,049,400
2	COMMERCIAL - Class 2	11	11	27	220,200	1,662,700	1,882,900
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	420		7,581	1,849,300		1,849,300
5	UNDEVELOPED - Class 5	370		2,366	1,291,400		1,291,400
6	AGRICULTURAL FOREST - Class 5m	192		2,729	3,316,200		3,316,200
7	FOREST LANDS - Class 6	236		4,074	10,009,500		10,009,500
8	OTHER - Class 7	43	43	149	869,800	8,142,900	9,012,700
9	TOTAL - ALL COLUMNS	1,985	627	19,089	39,863,100	128,548,300	168,411,400
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						168,411,400
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/28/2025	Name of Assessor JEFF MARKHAM			Telephone # (608) 343-0372	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .989990254  
 This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
 This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (e) ACRES (f) ASSESSED VALUE	
				15	513 1,131,900	
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (e) ACRES (f) ASSESSED VALUE	
				45	1,259.56 2,995,100	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
				753.3	55.89	35.1
23	Assessed Value of Omitted Property From Prior Years (Sec. 70.44) (a) REAL ESTATE (b) PERSONAL			Assessed Value of Sec. 70.43 Corrections of Errors by Assessors (c1) REAL ESTATE (c2) PERSONAL		
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995) (d) REAL ESTATE (e) PERSONAL			Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

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

## SCHOOL DISTRICTS

2025  
YEAR65  
CO004  
MUN1762  
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	655306	0392	SCH D OF SHELL LAKE	119,734,800		119,734,800
37	655474	0393	SCH D OF SPOONER	48,676,600		48,676,600
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			168,411,400		168,411,400
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	168,411,400		168,411,400
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			168,411,400		168,411,400

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

Name PAUL DENEEN		Title	Submission date 05 / 29 / 2025
Phone ( 715 ) 468 - 4792		Email address PDENEEN@CO.WASHBURN.WI.US	

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### Page 1: Real Estate and Personal Property

- Lines 1-9 — assessed real estate values, parcel counts and acres by classification
- Lines 10-15 — no longer need to report; personal property is exempt per 2023 WI Act 12
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Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

STEFANIE NAESSEN  
TOWN OF BASHAW  
W8839 COUNTY HIGHWAY B  
SHELL LAKE, WI 54871



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

65 006 1763  
CO MUN ACCT NO

☐ This is an Amended Return

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

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	570	421	869	14,295,800	52,760,800	67,056,600
2	COMMERCIAL - Class 2	6	6	54	156,400	685,700	842,100
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	148		2,331	360,300		360,300
5	UNDEVELOPED - Class 5	172		1,536	452,600		452,600
6	AGRICULTURAL FOREST - Class 5m	74		1,115	1,136,300		1,136,300
7	FOREST LANDS - Class 6	461		7,266	14,790,500		14,790,500
8	OTHER - Class 7	7	7	7	39,600	317,400	357,000
9	TOTAL - ALL COLUMNS	1,438	434	13,178	31,231,500	53,763,900	84,995,400
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						
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17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/19/2025	Name of Assessor STEVE NORDQUIST			Telephone # (715) 934-2902	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .693929503  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
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FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

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## 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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28						
29						
30						
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32						
33						
34						
35						

**SCHOOL DISTRICTS**

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YEAR	CO	MUN	ACCT NO

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A. SCHOOL DISTRICTS (K-8 and K-12)						
36	572478	0339	SCH D OF HAYWARD COMMUNITY	35,120,500		35,120,500
37	655474	0393	SCH D OF SPOONER	49,874,900		49,874,900
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			84,995,400		84,995,400
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
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57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			84,995,400		84,995,400

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

Name PAUL DENEEN		Title	Submission date 05 / 21 / 2025
Phone ( 715 ) 468 - 4792		Email address PDENEEN@CO.WASHBURN.WI.US	

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

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

JAN E INGBRETSON  
TOWN OF BASS LAKE  
PO BOX 70, W2103 TOWN HALL RD  
SPRINGBROOK, WI 54875 - 9611

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

65      008      1764  
CO      MUN      ACCT NO

☐ This is an Amended Return

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

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	445	358	729	7,691,100	59,514,400	67,205,500
2	COMMERCIAL - Class 2	37	27	76	1,165,600	6,306,500	7,472,100
3	MANUFACTURING - Class 3	4	2	120	442,300	1,348,600	1,790,900
4	AGRICULTURAL - Class 4	313		5,563	1,160,900		1,160,900
5	UNDEVELOPED - Class 5	252		1,844	506,000		506,000
6	AGRICULTURAL FOREST - Class 5m	173		2,442	2,429,100		2,429,100
7	FOREST LANDS - Class 6	236		3,181	5,793,400		5,793,400
8	OTHER - Class 7	25	25	35	316,300	2,256,700	2,573,000
9	TOTAL - ALL COLUMNS	1,485	412	13,990	19,504,700	69,426,200	88,930,900
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						<b>88,930,900</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/12/2025	Name of Assessor STEVE NORDQUIST			Telephone # (715) 934-2902	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .810100505  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

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

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24	657030	0423	BEAVER BROOK SANITARY DISTRICT #1	19,303,600		19,303,600
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025

YEAR

65

CO

008

MUN

1764

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	655306	0392	SCH D OF SHELL LAKE	24,971,600	1,027,400	25,999,000
37	655474	0393	SCH D OF SPOONER	62,168,400	763,500	62,931,900
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			87,140,000	1,790,900	88,930,900
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	87,140,000	1,790,900	88,930,900
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			87,140,000	1,790,900	88,930,900

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

Name PAUL DENEEN	Title	Submission date 05 / 13 / 2025
Phone ( 715 ) 468 - 4792	Email address PDENEEN@CO.WASHBURN.WI.US	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

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

### Page 3: School Districts

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

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

NANCY ERICKSON  
TOWN OF BEAVER BROOK  
W5177 HWY 70  
SPOONER, WI 54801



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

65      010      1765  
CO      MUN      ACCT NO

☐ This is an Amended Return

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

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND <i>(Col. A)</i>	IMPROVEMENTS <i>(Col. B)</i>				
1	RESIDENTIAL - Class 1	1,275	866	1,886	215,383,600	207,065,200	422,448,800
2	COMMERCIAL - Class 2	8	9	40	161,000	1,294,200	1,455,200
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	159		3,213	656,000		656,000
5	UNDEVELOPED - Class 5	320		3,438	1,944,000		1,944,000
6	AGRICULTURAL FOREST - Class 5m	32		470	587,100		587,100
7	FOREST LANDS - Class 6	510		8,635	20,543,500		20,543,500
8	OTHER - Class 7	14	14	25	117,500	2,631,000	2,748,500
9	TOTAL - ALL COLUMNS	2,318	889	17,707	239,392,700	210,990,400	450,383,100
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						450,383,100
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	10/06/2025	Name of Assessor ASSOCIATED APPRAISAL CONSULTANTS			Telephone # (920) 749-1995	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .979195447  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
				28	885.32	2,452,000
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	29	1,023.95	2,702,500	86	2,894.58	7,363,500
22	(a) <b>County Forest Cropland Acres</b>		(b) <b>Federal Acres</b>	(c) <b>State Acres</b>	(d) <b>County (NOT FOREST CROP) Acres</b>	(e) <b>Other Acres</b>
	19,867.04			30.66	24.4	115.11
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

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

## SCHOOL DISTRICTS

2025	65	010	1765
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	034802	0027	SCH D OF RICE LAKE AREA	2,813,100		2,813,100
37	572478	0339	SCH D OF HAYWARD COMMUNITY	373,500		373,500
38	650441	0390	SCH D OF BIRCHWOOD	345,734,000		345,734,000
39	655474	0393	SCH D OF SPOONER	101,462,500		101,462,500
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			450,383,100		450,383,100
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	450,383,100		450,383,100
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			450,383,100		450,383,100

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

Name PAUL DENEEN		Title		Submission date 10 / 13 / 2025	
Phone ( 715 ) 468 - 4792		Email address PDENEEN@CO.WASHBURN.WI.US			

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

- Lines 1-9 — assessed real estate values, parcel counts and acres by classification
- Lines 10-15 — no longer need to report; personal property is exempt per 2023 WI Act 12
- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
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If you have questions: Email: [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)  
Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

NICOLE MINNICK  
TOWN OF BIRCHWOOD  
N1549 COUNTY ROAD T  
BIRCHWOOD, WI 54817

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

Page 1

65      012      1766  
CO      MUN      ACCT NO

☐ This is an Amended Return

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

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	321	293	427	7,902,000	38,844,800	46,746,800
2	COMMERCIAL - Class 2	9	5	14	79,500	223,300	302,800
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	134		2,320	295,800		295,800
5	UNDEVELOPED - Class 5	239		2,375	630,900		630,900
6	AGRICULTURAL FOREST - Class 5m	92		1,466	1,480,300		1,480,300
7	FOREST LANDS - Class 6	392		5,580	10,892,000		10,892,000
8	OTHER - Class 7	12	12	13	94,200	345,400	439,600
9	TOTAL - ALL COLUMNS	1,199	310	12,195	21,374,700	39,413,500	60,788,200
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						<b>60,788,200</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/07/2025	Name of Assessor STEVE NORDQUIST			Telephone # (715) 934-2902	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .801370504  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	3	120 247,300		51	1,390.65 2,522,300	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	14	445.84 781,300		57	2,053.34 3,767,100	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
	5,763.71		157.53	582.98	80	48.6
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

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

**SCHOOL DISTRICTS**

2025

YEAR

65

CO

012

MUN

1766

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	653654	0391	SCH D OF NORTHWOOD (MINONG)	309,400		309,400
37	655474	0393	SCH D OF SPOONER	60,478,800		60,478,800
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			60,788,200		60,788,200
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	60,788,200		60,788,200
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			60,788,200		60,788,200

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

Name PAUL DENEEN		Title	Submission date 05 / 08 / 2025
Phone ( 715 ) 468 - 4792		Email address PDENEEN@CO.WASHBURN.WI.US	

## FINAL STATEMENT OF ASSESMENT (SOA)

- Each municipality's SOA is completed after the Board of Review and includes any changes made to the locally assessed values, under state law (sec. 70.53, Wis. Stats.)
- The Wisconsin Department of Revenue (DOR) merges the locally assessed values with the state assessed manufacturing values
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### Page 1: Real Estate and Personal Property

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

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

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

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

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

CHRISTY DAVIS  
TOWN OF BROOKLYN  
N10399 LAKESIDE RD  
TREGO, WI 54888 - 9224



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

Page 1

65      014      1767  
CO      MUN      ACCT NO

☐ This is an Amended Return

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

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND <i>(Col. A)</i>	IMPROVEMENTS <i>(Col. B)</i>				
1	RESIDENTIAL - Class 1	1,003	830	1,950	83,622,100	132,960,600	216,582,700
2	COMMERCIAL - Class 2	8	8	21	622,100	1,197,100	1,819,200
3	MANUFACTURING - Class 3	3	2	43	216,700	1,039,100	1,255,800
4	AGRICULTURAL - Class 4	29		592	158,400		158,400
5	UNDEVELOPED - Class 5	124		1,201	331,900		331,900
6	AGRICULTURAL FOREST - Class 5m	22		313	276,300		276,300
7	FOREST LANDS - Class 6	304		4,921	9,541,100		9,541,100
8	OTHER - Class 7	5	5	5	23,400	269,400	292,800
9	TOTAL - ALL COLUMNS	1,498	845	9,046	94,792,000	135,466,200	230,258,200
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						230,258,200
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/10/2025	Name of Assessor DENNIS FEIT			Telephone # (715) 235-1338	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .656245934  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	1	29	37,700	8	302	543,600
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	3	52.13	220,200	41	1,400.74	2,545,400
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
	8,576.1		343.7	73.51		(e) Other Acres
						10.4
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

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

## SCHOOL DISTRICTS

2025	65	014	1767
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	655474	0393	SCH D OF SPOONER	229,002,400	1,255,800	230,258,200
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)			229,002,400	1,255,800	230,258,200
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	229,002,400	1,255,800	230,258,200
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			229,002,400	1,255,800	230,258,200

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

Name PAUL DENEEN		Title	Submission date 05 / 13 / 2025
Phone ( 715 ) 468 - 4792		Email address PDENEEN@CO.WASHBURN.WI.US	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

- Lines 18-21 — private forest crop and managed forest lands assessed values
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- Lines 36-50 — school districts (K-8 and K-12) assessed values. These values are used to calculate tax rates for school districts.
- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

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

LISA STOWE  
TOWN OF CASEY  
W8579 BIG BASS LAKE RD  
SPOONER, WI 54801

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

Page 1

65 016 1768  
CO MUN ACCT NO

☐ This is an Amended Return

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

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	978	630	2,548	53,467,900	82,311,100	135,779,000
2	COMMERCIAL - Class 2	11	5	38	1,954,000	1,008,000	2,962,000
3	MANUFACTURING - Class 3	1	0	40	113,500	0	113,500
4	AGRICULTURAL - Class 4	14		228	49,900		49,900
5	UNDEVELOPED - Class 5	83		1,015	358,000		358,000
6	AGRICULTURAL FOREST - Class 5m	9		135	153,100		153,100
7	FOREST LANDS - Class 6	275		6,357	15,228,100		15,228,100
8	OTHER - Class 7	0	0	0	0	0	0
9	TOTAL - ALL COLUMNS	1,371	635	10,361	71,324,500	83,319,100	154,643,600
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						154,643,600
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/07/2025	Name of Assessor TAMARACK SPRINGS ASSESSING LLC			Telephone # (715) 891-5076	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .846495834  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre		(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre		(e) ACRES	(f) ASSESSED VALUE
						1			40	92,000
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre				(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre			
		(b) ACRES	(c) ASSESSED VALUE			(e) ACRES	(f) ASSESSED VALUE			
20	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre						
	9	384.92	893,000	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE				
				59	2,155.62	4,957,300				
21	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre						
				(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE				
	31	1,043.48	2,354,800	73	2,031.24	4,539,000				
22	(a) County Forest Cropland Acres		(b) Federal Acres		(c) State Acres		(d) County (NOT FOREST CROP) Acres		(e) Other Acres	
	9,177.98		1,153.18		442.58		49.1		449.32	
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		
	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						
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31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025	65	016	1768
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	655474	0393	SCH D OF SPOONER	154,530,100	113,500	154,643,600
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			154,530,100	113,500	154,643,600
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	154,530,100	113,500	154,643,600
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			154,530,100	113,500	154,643,600

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

Name PAUL DENEEN		Title	Submission date 06 / 10 / 2025
Phone ( 715 ) 468 - 4792		Email address PDENEEN@CO.WASHBURN.WI.US	

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- Line 16 — aggregate assessed value of all property subject to general property; use to calculate tax rates. Note: This line equals the total assessed value of K-8 and K-12 school districts (Line 50) and total assessed value of technical colleges (Line 59).
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If you have questions: Email: [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)  
Phone: (608) 266-2569 or (608) 264-6892  
Fax: (608) 264-6887

TERESA CORRIE  
TOWN OF CHICOG  
N11867 BRANCEL RD  
MINONG, WI 54859 - 8903



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

65      018      1769  
CO      MUN      ACCT NO

☐ This is an Amended Return

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

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	312	243	608	16,522,500	45,664,400	62,186,900
2	COMMERCIAL - Class 2	3	1	9	25,000	900	25,900
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	295		6,198	1,164,300		1,164,300
5	UNDEVELOPED - Class 5	189		1,549	487,800		487,800
6	AGRICULTURAL FOREST - Class 5m	138		2,338	3,080,700		3,080,700
7	FOREST LANDS - Class 6	225		5,020	12,688,900		12,688,900
8	OTHER - Class 7	18	18	26	179,000	2,402,600	2,581,600
9	TOTAL - ALL COLUMNS	1,180	262	15,748	34,148,200	48,067,900	82,216,100
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						82,216,100
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	09/19/2025	Name of Assessor STEVE NORDQUIST			Telephone # (715) 934-2902	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .938523884  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES		(c) ASSESSED VALUE	(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES		(f) ASSESSED VALUE		
					2		95.96	208,600		
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES			(c) ASSESSED VALUE	(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (e) ACRES		(f) ASSESSED VALUE	
20	(a) PARCELS	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (b) ACRES			(c) ASSESSED VALUE	(d) PARCELS	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (e) ACRES			(f) ASSESSED VALUE
	1		32.16		83,600	13		440		933,000
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (b) ACRES			(c) ASSESSED VALUE	(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (e) ACRES			(f) ASSESSED VALUE
	12		424		924,200	75		2,590.62		5,903,700
22	(a) County Forest Cropland Acres		(b) Federal Acres		(c) State Acres		(d) County (NOT FOREST CROP) Acres		(e) Other Acres	
	3,589				76.26		125		11.77	
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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29						
30						
31						
32						
33						
34						
35						

**SCHOOL DISTRICTS**2025  
YEAR65  
CO018  
MUN1769  
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	655474	0393	SCH D OF SPOONER	82,216,100		82,216,100
37						
38						
39						
40						
41						
42						
43						
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48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			82,216,100		82,216,100
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	82,216,100		82,216,100
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			82,216,100		82,216,100

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

Name PAUL DENEEN		Title	Submission date 09 / 22 / 2025
Phone ( 715 ) 468 - 4792		Email address PDENEEN@CO.WASHBURN.WI.US	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

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

### Page 3: School Districts

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

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

ABIGAIL E SCHMIDT  
TOWN OF CRYSTAL  
W3234 2ND AVE  
SPOONER, WI 54801 - 7293

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

65 020 1770  
CO MUN ACCT NO

☒ This is an Amended Return

Page 1

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

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	989	743	2,905	39,035,600	126,424,600	165,460,200
2	COMMERCIAL - Class 2	19	15	66	509,800	2,190,400	2,700,200
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	274		4,757	1,115,600		1,115,600
5	UNDEVELOPED - Class 5	461		3,499	1,797,900		1,797,900
6	AGRICULTURAL FOREST - Class 5m	115		1,526	1,960,100		1,960,100
7	FOREST LANDS - Class 6	381		6,577	16,608,000		16,608,000
8	OTHER - Class 7	26	26	92	439,000	3,955,800	4,394,800
9	TOTAL - ALL COLUMNS	2,265	784	19,422	61,466,000	132,570,800	194,036,800
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						194,036,800
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	11/24/2025	Name of Assessor JEFF MARKHAM			Telephone # (608) 343-0372	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is 1.006565296  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (e) ACRES (f) ASSESSED VALUE	
				16	586.25 1,190,300	
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (e) ACRES (f) ASSESSED VALUE	
				50	1,532.94 3,782,400	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
			20			46
						28.54
23	Assessed Value of Omitted Property From Prior Years (Sec. 70.44) (a) REAL ESTATE (b) PERSONAL			Assessed Value of Sec. 70.43 Corrections of Errors by Assessors (c1) REAL ESTATE (c2) PERSONAL		
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995) (d) REAL ESTATE (e) PERSONAL			Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

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

**SCHOOL DISTRICTS**

2025	65	020	1770
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	655474	0393	SCH D OF SPOONER	194,036,800		194,036,800
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)			194,036,800		194,036,800
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	194,036,800		194,036,800
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			194,036,800		194,036,800

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

Name PAUL DENEEN		Title	Submission date 11 / 26 / 2025
Phone ( 715 ) 468 - 4792		Email address PDENEEN@CO.WASHBURN.WI.US	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

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

### Page 3: School Districts

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

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

JULIE KESSLER  
TOWN OF EVERGREEN  
W8896 CARLTON ROAD  
SPOONER, WI 54801



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

Page 1

65 022 1771  
CO MUN ACCT NO

☐ This is an Amended Return

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

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	117	102	201	2,123,400	15,345,900	17,469,300
2	COMMERCIAL - Class 2	0	0	0	0	0	0
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	101		2,172	357,200		357,200
5	UNDEVELOPED - Class 5	137		1,761	733,800		733,800
6	AGRICULTURAL FOREST - Class 5m	35		643	680,500		680,500
7	FOREST LANDS - Class 6	177		3,576	6,614,500		6,614,500
8	OTHER - Class 7	9	9	9	23,700	331,300	355,000
9	TOTAL - ALL COLUMNS	576	111	8,362	10,533,100	15,677,200	26,210,300
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						26,210,300
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	09/08/2025	Name of Assessor MARV NORDQUIST			Telephone # (715) 558-4129	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .992904658  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	5	172	342,400	9	315	585,100
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	5	149.69	298,100	21	669.93	1,556,400
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
	35,278.97			652.79		(e) Other Acres
				37.35		101.19
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

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

## SCHOOL DISTRICTS

2025  
YEAR65  
CO022  
MUN1771  
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	653654	0391	SCH D OF NORTHWOOD (MINONG)	26,210,300		26,210,300
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			26,210,300		26,210,300
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	26,210,300		26,210,300
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			26,210,300		26,210,300

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

Name PAUL DENEEN		Title	Submission date 09 / 22 / 2025
Phone ( 715 ) 468 - 4792		Email address PDENEEN@CO.WASHBURN.WI.US	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

**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.

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

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

JO ANNE DENNINGER  
TOWN OF FROG CREEK  
W3936 FROG CREEK RD  
MINONG, WI 54859 - 9107

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

65      024      1772  
CO      MUN      ACCT NO

☐ This is an Amended Return

FOR TOWN OF OF GULL LAKE WASHBURN COUNTY  
*Town - Village - City*      *Municipality Name*      *County Name*

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND <i>(Col. A)</i>	IMPROVEMENTS <i>(Col. B)</i>				
1	RESIDENTIAL - Class 1	264	204	613	19,952,200	36,174,700	56,126,900
2	COMMERCIAL - Class 2	0	0	0	0	0	0
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	69		1,319	171,400		171,400
5	UNDEVELOPED - Class 5	155		1,463	549,600		549,600
6	AGRICULTURAL FOREST - Class 5m	38		433	351,700		351,700
7	FOREST LANDS - Class 6	119		2,102	3,634,600		3,634,600
8	OTHER - Class 7	9	9	13	44,000	855,800	899,800
9	TOTAL - ALL COLUMNS	654	213	5,943	24,703,500	37,030,500	61,734,000
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						61,734,000
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/05/2025	Name of Assessor ASSOCIATED APPRAISAL CONSULTANTS			Telephone # (920) 749-1995	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .828778902  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	2	60	94,000	20	742.36	1,106,600
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	8	290	446,300	46	1,509.57	2,416,300
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
	14,131.48					(e) Other Acres
				28.36		3.8
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

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

**SCHOOL DISTRICTS**

2025	65	024	1772
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	655474	0393	SCH D OF SPOONER	61,734,000		61,734,000
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)			61,734,000		61,734,000
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	61,734,000		61,734,000
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			61,734,000		61,734,000

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

Name PAUL DENEEN		Title	Submission date 06 / 10 / 2025
Phone ( 715 ) 468 - 4792		Email address PDENEEN@CO.WASHBURN.WI.US	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

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

### Page 3: School Districts

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

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

LOLITA OLSON  
TOWN OF GULL LAKE  
N10035 GARDNER LAKE RD  
SPRINGBROOK, WI 54875 - 9571



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

65 026 1773  
CO MUN ACCT NO

☐ This is an Amended Return

Page 1

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

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	895	709	1,070	145,150,300	143,999,700	289,150,000
2	COMMERCIAL - Class 2	32	33	62	6,606,800	5,598,800	12,205,600
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	231		4,648	817,400		817,400
5	UNDEVELOPED - Class 5	164		1,384	575,400		575,400
6	AGRICULTURAL FOREST - Class 5m	26		498	542,200		542,200
7	FOREST LANDS - Class 6	274		4,565	10,596,600		10,596,600
8	OTHER - Class 7	36	36	59	238,200	5,452,300	5,690,500
9	TOTAL - ALL COLUMNS	1,658	778	12,286	164,526,900	155,050,800	319,577,700
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						319,577,700
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/20/2025	Name of Assessor ASSOCIATED APPRAISAL CONSULTANTS			Telephone # (920) 749-1995	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .824626202  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
				57	1,861.73	5,457,000
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	5	60.78	145,800	116	3,314.98	7,254,300
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
				11.19	12.04	3,712.23
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

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

## SCHOOL DISTRICTS

2025	65	026	1773
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	034802	0027	SCH D OF RICE LAKE AREA	259,473,600		259,473,600
37	655474	0393	SCH D OF SPOONER	60,104,100		60,104,100
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			319,577,700		319,577,700
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	319,577,700		319,577,700
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			319,577,700		319,577,700

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

Name PAUL DENEEN		Title	Submission date 05 / 28 / 2025
Phone ( 715 ) 468 - 4792		Email address PDENEEN@CO.WASHBURN.WI.US	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

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

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

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

DEBBIE BOUMA  
TOWN OF LONG LAKE  
W3439 MORNINGSIDE RD  
SARONA, WI 54870

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

65      028      1774  
CO      MUN      ACCT NO

☐ This is an Amended Return

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

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	711	557	958	55,435,600	110,375,100	165,810,700
2	COMMERCIAL - Class 2	19	14	117	730,700	1,641,000	2,371,700
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	161		3,252	419,400		419,400
5	UNDEVELOPED - Class 5	221		1,626	352,200		352,200
6	AGRICULTURAL FOREST - Class 5m	52		767	704,900		704,900
7	FOREST LANDS - Class 6	349		6,358	11,433,100		11,433,100
8	OTHER - Class 7	13	13	15	71,800	1,152,600	1,224,400
9	TOTAL - ALL COLUMNS	1,526	584	13,093	69,147,700	113,168,700	182,316,400
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						182,316,400
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/08/2025	Name of Assessor STEVE NORDQUIST			Telephone # (715) 934-2902	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .671149676  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	13	423.47	1,136,600	85	2,791.72	4,989,700
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
	3,549.05			1.74		51.15
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

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

## SCHOOL DISTRICTS

2025	65	028	1774
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	655306	0392	SCH D OF SHELL LAKE	2,270,800		2,270,800
37	655474	0393	SCH D OF SPOONER	180,045,600		180,045,600
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			182,316,400		182,316,400
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	182,316,400		182,316,400
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			182,316,400		182,316,400

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

Name PAUL DENEEN		Title	Submission date 05 / 09 / 2025
Phone ( 715 ) 468 - 4792		Email address PDENEEN@CO.WASHBURN.WI.US	

## FINAL STATEMENT OF ASSESMENT (SOA)

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### Page 1: Real Estate and Personal Property

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

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

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

MICHELLE JUNG  
TOWN OF MADGE  
N3296 LANGLAND RD  
SARONA, WI 54870



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

65      030      1775  
CO      MUN      ACCT NO

☐ This is an Amended Return

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

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND <i>(Col. A)</i>	IMPROVEMENTS <i>(Col. B)</i>				
1	RESIDENTIAL - Class 1	2,235	1,646	5,086	208,192,300	306,001,200	514,193,500
2	COMMERCIAL - Class 2	29	25	275	2,470,500	8,546,800	11,017,300
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	57		1,185	205,800		205,800
5	UNDEVELOPED - Class 5	345		2,447	703,700		703,700
6	AGRICULTURAL FOREST - Class 5m	8		176	193,600		193,600
7	FOREST LANDS - Class 6	456		8,563	18,888,100		18,888,100
8	OTHER - Class 7	7	7	12	113,000	772,700	885,700
9	TOTAL - ALL COLUMNS	3,137	1,678	17,744	230,767,000	315,320,700	546,087,700
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						546,087,700
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/19/2025	Name of Assessor JEFF MARKHAM			Telephone # (608) 343-0372	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .871046626  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre		(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre		(e) ACRES	(f) ASSESSED VALUE
						1			40	88,000
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre		(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre		(e) ACRES	(f) ASSESSED VALUE
20	(a) PARCELS	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre		(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre		(e) ACRES	(f) ASSESSED VALUE
	2			58.59	128,900	38			1,114.87	3,414,200
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre		(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre		(e) ACRES	(f) ASSESSED VALUE
	227			8,968.69	18,547,300	46			1,325.96	3,920,700
22	(a) County Forest Cropland Acres		(b) Federal Acres		(c) State Acres		(d) County (NOT FOREST CROP) Acres		(e) Other Acres	
	7,873.29				3,074.54		476.66		375.87	
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	65	030	1775
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	653654	0391	SCH D OF NORTHWOOD (MINONG)	546,087,700		546,087,700
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)			546,087,700		546,087,700
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	546,087,700		546,087,700
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			546,087,700		546,087,700

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

Name PAUL DENEEN		Title	Submission date 06 / 23 / 2025
Phone ( 715 ) 468 - 4792		Email address PDENEEN@CO.WASHBURN.WI.US	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

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

### Page 3: School Districts

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

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

SUSAN CONAWAY  
TOWN OF MINONG  
W7095 NANCY LAKE RD  
MINONG, WI 54859

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

65                      032                      1776  
 \_\_\_\_\_  
 CO                      MUN                      ACCT NO

☐ This is an Amended Return

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

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	446	324	557	20,963,600	46,599,000	67,562,600
2	COMMERCIAL - Class 2	43	21	468	1,598,200	6,999,300	8,597,500
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	239		4,483	759,800		759,800
5	UNDEVELOPED - Class 5	366		3,092	1,070,300		1,070,300
6	AGRICULTURAL FOREST - Class 5m	114		1,545	1,840,500		1,840,500
7	FOREST LANDS - Class 6	301		3,946	8,891,400		8,891,400
8	OTHER - Class 7	15	15	23	192,400	2,880,000	3,072,400
9	TOTAL - ALL COLUMNS	1,524	360	14,114	35,316,200	56,478,300	91,794,500
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						<b>91,794,500</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/11/2025	Name of Assessor STEVE NORDQUIST			Telephone # (715) 934-2902	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .863682424  
 This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
 This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	2	80 168,000		22	760.21 1,641,700	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	5	186 338,500		86	2,540.46 5,997,000	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
	2,115.69		.08	340.14	3.42	234.76
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

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

## SCHOOL DISTRICTS

2025	65	032	1776
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	034802	0027	SCH D OF RICE LAKE AREA	7,555,100		7,555,100
37	655306	0392	SCH D OF SHELL LAKE	56,783,600		56,783,600
38	655474	0393	SCH D OF SPOONER	27,455,800		27,455,800
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			91,794,500		91,794,500
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	91,794,500		91,794,500
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			91,794,500		91,794,500

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

Name PAUL DENEEN		Title	Submission date 06 / 13 / 2025
Phone ( 715 ) 468 - 4792		Email address PDENEEN@CO.WASHBURN.WI.US	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

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

### Page 3: School Districts

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

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

VICTORIA G. LOMBARD  
TOWN OF SARONA  
W6172 LITTLE KEG RD  
SARONA, WI 54870 - 9011



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

65      034      1777  
CO      MUN      ACCT NO

☐ This is an Amended Return

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

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	720	527	1,898	53,373,600	148,888,200	202,261,800
2	COMMERCIAL - Class 2	37	28	299	1,945,600	4,526,500	6,472,100
3	MANUFACTURING - Class 3	8	0	212	986,900	0	986,900
4	AGRICULTURAL - Class 4	143		1,866	431,000		431,000
5	UNDEVELOPED - Class 5	233		2,385	1,194,800		1,194,800
6	AGRICULTURAL FOREST - Class 5m	71		1,066	1,184,700		1,184,700
7	FOREST LANDS - Class 6	164		2,307	5,586,600		5,586,600
8	OTHER - Class 7	12	11	24	67,000	614,600	681,600
9	TOTAL - ALL COLUMNS	1,388	566	10,057	64,770,200	154,029,300	218,799,500
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						<b>218,799,500</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	11/05/2025	Name of Assessor BOB MADVIG			Telephone # (715) 280-9950	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .998783462  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
				4	97.4	143,900
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	5	125.94	289,700	15	487.25	731,300
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
				138.75		(e) Other Acres
				6.06		186.58
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24	658030	0425	SPOONER LAKE DISTRICT	77,241,800		77,241,800
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025	65	034	1777
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	655474	0393	SCH D OF SPOONER	217,812,600	986,900	218,799,500
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)			217,812,600	986,900	218,799,500
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	217,812,600	986,900	218,799,500
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			217,812,600	986,900	218,799,500

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

Name PAUL DENEEN		Title	Submission date 11 / 08 / 2025
Phone ( 715 ) 468 - 4792		Email address PDENEEN@CO.WASHBURN.WI.US	

## FINAL STATEMENT OF ASSESMENT (SOA)

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### Page 1: Real Estate and Personal Property

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

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

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

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

BETSY LAMBERT  
TOWN OF SPOONER  
PO BOX 578  
SPOONER, WI 54801 - 0578

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

65 036 1778  
CO MUN ACCT NO

☒ This is an Amended Return

Page 1

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

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	425	344	637	4,830,400	25,137,600	29,968,000
2	COMMERCIAL - Class 2	14	12	14	174,800	598,400	773,200
3	MANUFACTURING - Class 3	1	1	20	42,200	260,400	302,600
4	AGRICULTURAL - Class 4	117		2,069	308,000		308,000
5	UNDEVELOPED - Class 5	196		1,379	316,000		316,000
6	AGRICULTURAL FOREST - Class 5m	65		943	813,700		813,700
7	FOREST LANDS - Class 6	308		5,050	8,228,300		8,228,300
8	OTHER - Class 7	13	13	17	104,300	679,300	783,600
9	TOTAL - ALL COLUMNS	1,139	370	10,129	14,817,700	26,675,700	41,493,400
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						41,493,400
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/01/2025	Name of Assessor STEVE NORDQUIST			Telephone # (715) 934-2902	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .515501669  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES (f) ASSESSED VALUE		
				1	40	48,000	
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (e) ACRES (f) ASSESSED VALUE		
20	(a) PARCELS	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (e) ACRES (f) ASSESSED VALUE		
	8	276	463,700	5	173	203,700	
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (e) ACRES (f) ASSESSED VALUE		
	21	552.26	702,600	51	1,753.6	2,786,400	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres	(e) Other Acres
	7,822.84		923.21	382.19		27.82	101.87
23	Assessed Value of Omitted Property From Prior Years (Sec. 70.44) (a) REAL ESTATE (b) PERSONAL			Assessed Value of Sec. 70.43 Corrections of Errors by Assessors (c1) REAL ESTATE (c2) PERSONAL			
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995) (d) REAL ESTATE (e) PERSONAL			Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors (f1) REAL ESTATE (f2) PERSONAL			

## SPECIAL DISTRICTS

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

## SCHOOL DISTRICTS

2025	65	036	1778
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	655474	0393	SCH D OF SPOONER	41,190,800	302,600	41,493,400
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)			41,190,800	302,600	41,493,400
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	41,190,800	302,600	41,493,400
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			41,190,800	302,600	41,493,400

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

Name PAUL DENEEN		Title	Submission date 09 / 16 / 2025
Phone ( 715 ) 468 - 4792		Email address PDENEEN@CO.WASHBURN.WI.US	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

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

### Page 3: School Districts

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

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

ALECE STUBBE  
TOWN OF SPRINGBROOK  
PO BOX 45  
SPOONER, WI 54801



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

Page 1

65 038 1779  
CO MUN ACCT NO

☐ This is an Amended Return

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

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	196	167	404	1,263,600	13,610,400	14,874,000
2	COMMERCIAL - Class 2	8	5	38	64,500	1,173,800	1,238,300
3	MANUFACTURING - Class 3	0	0	0	0	0	0
4	AGRICULTURAL - Class 4	32		456	77,500		77,500
5	UNDEVELOPED - Class 5	152		1,971	749,100		749,100
6	AGRICULTURAL FOREST - Class 5m	5		90	63,300		63,300
7	FOREST LANDS - Class 6	207		3,355	5,163,800		5,163,800
8	OTHER - Class 7	3	3	2	8,800	34,800	43,600
9	TOTAL - ALL COLUMNS	603	175	6,316	7,390,600	14,819,000	22,209,600
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						22,209,600
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/27/2025	Name of Assessor TODD ANDERSON			Telephone # (715) 845-2022	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .586359568  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
				1	24	43,200
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	27	869	1,304,500	8	174	253,100
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
	14,431.02		484.58	70.18		1.63
						44.71
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

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

**SCHOOL DISTRICTS**

2025	65	038	1779
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	572478	0339	SCH D OF HAYWARD COMMUNITY	22,209,600		22,209,600
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			22,209,600		22,209,600
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	22,209,600		22,209,600
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			22,209,600		22,209,600

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

Name PAUL DENEEN		Title	Submission date 05 / 28 / 2025
Phone ( 715 ) 468 - 4792		Email address PDENEEN@CO.WASHBURN.WI.US	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

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

### Page 3: School Districts

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

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

JILL J WASHKUH  
TOWN OF STINNETT  
N9810 BRICKMAN LAKE ROAD  
HAYWARD, WI 54843

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

Page 1

65      040      1780  
CO      MUN      ACCT NO

☐ This is an Amended Return

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

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	496	412	635	20,028,600	44,806,500	64,835,100
2	COMMERCIAL - Class 2	8	6	6	82,500	765,900	848,400
3	MANUFACTURING - Class 3	1	1	2	7,000	144,000	151,000
4	AGRICULTURAL - Class 4	164		2,831	265,600		265,600
5	UNDEVELOPED - Class 5	186		1,839	551,200		551,200
6	AGRICULTURAL FOREST - Class 5m	103		1,749	1,274,400		1,274,400
7	FOREST LANDS - Class 6	374		6,115	9,806,000		9,806,000
8	OTHER - Class 7	17	17	18	50,300	700,000	750,300
9	TOTAL - ALL COLUMNS	1,349	436	13,195	32,065,600	46,416,400	78,482,000
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F)</b> <b>MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						<b>78,482,000</b>
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/27/2025	Name of Assessor JEFF MARKHAM			Telephone # (608) 343-0372	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .501089422  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	Private Forest Crop - Reg Class @ 10¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Private Forest Crop - Reg Class @ \$3.6 per acre (e) ACRES (f) ASSESSED VALUE		
19	(a) PARCELS	Private Forest Crop - Special Class @ 20¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre (e) ACRES (f) ASSESSED VALUE		
20	(a) PARCELS	Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre (e) ACRES (f) ASSESSED VALUE		
				18	568.87	667,500	
21	(a) PARCELS	Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre (e) ACRES (f) ASSESSED VALUE		
	31	1,034.94	1,211,400	35	1,181.32	1,299,900	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres	(e) Other Acres
	6,150.15			62.19			88.42
23	Assessed Value of Omitted Property From Prior Years (Sec. 70.44) (a) REAL ESTATE (b) PERSONAL			Assessed Value of Sec. 70.43 Corrections of Errors by Assessors (c1) REAL ESTATE (c2) PERSONAL			
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995) (d) REAL ESTATE (e) PERSONAL			Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors (f1) REAL ESTATE (f2) PERSONAL			

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24	657020	0422	STONE LAKE SANITARY DISTRICT	7,947,900	151,000	8,098,900
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025	65	040	1780
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	572478	0339	SCH D OF HAYWARD COMMUNITY	63,608,900	151,000	63,759,900
37	655474	0393	SCH D OF SPOONER	14,722,100		14,722,100
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			78,331,000	151,000	78,482,000
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	78,331,000	151,000	78,482,000
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			78,331,000	151,000	78,482,000

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

Name PAUL DENEEN		Title	Submission date 05 / 29 / 2025
Phone ( 715 ) 468 - 4792		Email address PDENEEN@CO.WASHBURN.WI.US	

## FINAL STATEMENT OF ASSESMENT (SOA)

- Each municipality's SOA is completed after the Board of Review and includes any changes made to the locally assessed values, under state law (sec. 70.53, Wis. Stats.)
- The Wisconsin Department of Revenue (DOR) merges the locally assessed values with the state assessed manufacturing values
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### Page 1: Real Estate and Personal Property

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

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

- Lines 18-21 — private forest crop and managed forest lands assessed values
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- Lines 36-50 — school districts (K-8 and K-12) assessed values. These values are used to calculate tax rates for school districts.
- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

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

MICHELLE DRABEK  
TOWN OF STONE LAKE  
PO BOX 238  
STONE LAKE, WI 54876 - 0218



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

65      042      1781  
CO      MUN      ACCT NO

☐ This is an Amended Return

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

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	1,053	817	2,520	54,034,400	120,970,400	175,004,800
2	COMMERCIAL - Class 2	67	50	161	2,015,600	8,172,400	10,188,000
3	MANUFACTURING - Class 3	1	1	38	99,400	656,400	755,800
4	AGRICULTURAL - Class 4	175		2,634	446,200		446,200
5	UNDEVELOPED - Class 5	374		3,449	1,228,100		1,228,100
6	AGRICULTURAL FOREST - Class 5m	96		1,563	1,391,100		1,391,100
7	FOREST LANDS - Class 6	423		7,580	13,391,100		13,391,100
8	OTHER - Class 7	24	23	56	228,100	1,264,300	1,492,400
9	TOTAL - ALL COLUMNS	2,213	891	18,001	72,834,000	131,063,500	203,897,500
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						203,897,500
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/19/2025	Name of Assessor JEFF MARKHAM			Telephone # (608) 343-0372	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .695286678  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	10	354.9	649,000	28	1,005.87	1,604,900
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
	11	346.12	588,600	47	1,384.53	3,309,200
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres		(d) County (NOT FOREST CROP) Acres
			962.55	531.17		(e) Other Acres
				499.27		112.67
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24	658040	0426	TREGO LAKE DISTRICT	77,735,000		77,735,000
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025	65	042	1781
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	655474	0393	SCH D OF SPOONER	203,141,700	755,800	203,897,500
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)			203,141,700	755,800	203,897,500
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	203,141,700	755,800	203,897,500
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			203,141,700	755,800	203,897,500

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

Name PAUL DENEEN		Title	Submission date 06 / 24 / 2025
Phone ( 715 ) 468 - 4792		Email address PDENEEN@CO.WASHBURN.WI.US	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

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

### Page 3: School Districts

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

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

PATTI R BUTTERFIELD  
TOWN OF TREGO  
PO BOX 21  
TREGO, WI 54888

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

65 106 1782  
CO MUN ACCT NO

☐ This is an Amended Return

Page 1

FOR VILLAGE OF OF BIRCHWOOD WASHBURN COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	318	225	175	11,354,600	31,488,200	42,842,800
2	COMMERCIAL - Class 2	57	49	44	1,775,000	11,374,300	13,149,300
3	MANUFACTURING - Class 3	1	1	15	207,100	1,619,100	1,826,200
4	AGRICULTURAL - Class 4	14		152	31,200		31,200
5	UNDEVELOPED - Class 5	16		67	40,400		40,400
6	AGRICULTURAL FOREST - Class 5m	5		32	34,200		34,200
7	FOREST LANDS - Class 6	6		46	97,100		97,100
8	OTHER - Class 7	3	3	5	60,000	389,400	449,400
9	TOTAL - ALL COLUMNS	420	278	536	13,599,600	44,871,000	58,470,600
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						58,470,600
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/19/2025	Name of Assessor KELLY OWEN			Telephone # (715) 643-2081	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .896164385  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
					.19	55.23
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

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

## SCHOOL DISTRICTS

2025	65	106	1782
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	650441	0390	SCH D OF BIRCHWOOD	56,644,400	1,826,200	58,470,600
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)			56,644,400	1,826,200	58,470,600
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	56,644,400	1,826,200	58,470,600
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			56,644,400	1,826,200	58,470,600

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

Name PAUL DENEEN		Title	Submission date 05 / 21 / 2025
Phone ( 715 ) 468 - 4792		Email address PDENEEN@CO.WASHBURN.WI.US	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

- Lines 18-21 — private forest crop and managed forest lands assessed values
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- Lines 36-50 — school districts (K-8 and K-12) assessed values. These values are used to calculate tax rates for school districts.
- Lines 51-55 — union high school district assessed values. These values are used to calculate tax rates for union high school districts.
- Lines 56-59 — technical college assessed values. These values are used to calculate tax rates for technical colleges.

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

ASHLEY BEFFA  
VILLAGE OF BIRCHWOOD  
PO BOX 6  
BIRCHWOOD, WI 54817 - 0006



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

Page 1

65 151 1783  
CO MUN ACCT NO

☐ This is an Amended Return

FOR VILLAGE OF OF MINONG WASHBURN COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	341	241	218	2,536,300	17,065,200	19,601,500
2	COMMERCIAL - Class 2	106	72	135	2,167,400	13,931,200	16,098,600
3	MANUFACTURING - Class 3	1	1	12	72,000	3,951,700	4,023,700
4	AGRICULTURAL - Class 4	12		157	10,150		10,150
5	UNDEVELOPED - Class 5	6		34	4,200		4,200
6	AGRICULTURAL FOREST - Class 5m	1		5	4,500		4,500
7	FOREST LANDS - Class 6	22		149	263,500		263,500
8	OTHER - Class 7	2	2	2	7,500	4,900	12,400
9	TOTAL - ALL COLUMNS	491	316	712	5,065,550	34,953,000	40,018,550
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						40,018,550
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	05/15/2025	Name of Assessor STEVE NORDQUIST			Telephone # (715) 934-2902	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .610068761  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
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# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
				64.46	.61	97.96
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

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

**SCHOOL DISTRICTS**

2025	65	151	1783
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	653654	0391	SCH D OF NORTHWOOD (MINONG)	35,994,850	4,023,700	40,018,550
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)			35,994,850	4,023,700	40,018,550
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	35,994,850	4,023,700	40,018,550
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			35,994,850	4,023,700	40,018,550

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

Name PAUL DENEEN		Title	Submission date 05 / 21 / 2025
Phone ( 715 ) 468 - 4792		Email address PDENEEN@CO.WASHBURN.WI.US	

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

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

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

JANEL LEE  
VILLAGE OF MINONG  
123 5TH AVE W  
MINONG, WI 54859 - 4400

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

65                      281                      1784  
 CO                      MUN                      ACCT NO

☐ This is an Amended Return

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

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b> (Col. C)	VALUE OF LAND (Col. D)	VALUE OF IMPROVEMENTS (Col. E)	TOTAL VALUE OF LAND AND IMPROVEMENTS (Col. F)
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	1,082	899	660	27,670,700	137,063,900	164,734,600
2	COMMERCIAL - Class 2	280	221	266	18,193,000	74,143,700	92,336,700
3	MANUFACTURING - Class 3	5	5	7	209,000	3,077,400	3,286,400
4	AGRICULTURAL - Class 4	1		21	4,600		4,600
5	UNDEVELOPED - Class 5	8		64	35,300		35,300
6	AGRICULTURAL FOREST - Class 5m	0		0	0		0
7	FOREST LANDS - Class 6	4		39	110,300		110,300
8	OTHER - Class 7	1	1	2	32,500	15,800	48,300
9	TOTAL - ALL COLUMNS	1,381	1,126	1,059	46,255,400	214,300,800	260,556,200
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						260,556,200
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT                      09/10/2025		Name of Assessor BOWMAR APPRAISAL INC			Telephone # (715) 835-1141	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .996873796  
 This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
 This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
			5.65	505.95	39.32	694.26
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

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

**SCHOOL DISTRICTS**

2025	65	281	1784
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	655474	0393	SCH D OF SPOONER	257,269,800	3,286,400	260,556,200
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)			257,269,800	3,286,400	260,556,200
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	257,269,800	3,286,400	260,556,200
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			257,269,800	3,286,400	260,556,200

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

Name PAUL DENEEN		Title	Submission date 09 / 11 / 2025
Phone ( 715 ) 468 - 4792		Email address PDENEEN@CO.WASHBURN.WI.US	

## FINAL STATEMENT OF ASSESMENT (SOA)

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

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

### Page 1: Real Estate and Personal Property

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

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

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

### Page 3: School Districts

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

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

KRISTA LYONS-HARTWIG  
CITY OF SPOONER  
PO BOX 548, 515 N SUMMIT ST  
SPOONER, WI 54801 - 0548



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

65 282 1785  
CO MUN ACCT NO

☐ This is an Amended Return

Page 1

FOR CITY OF OF SHELL LAKE WASHBURN COUNTY  
Town - Village - City Municipality Name County Name

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES <b>WHOLE NUMBERS ONLY</b>	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND (Col. A)	IMPROVEMENTS (Col. B)				
1	RESIDENTIAL - Class 1	980	864	1,154	199,789,400	168,737,900	368,527,300
2	COMMERCIAL - Class 2	74	63	95	3,540,700	18,286,900	21,827,600
3	MANUFACTURING - Class 3	7	7	16	240,500	3,466,200	3,706,700
4	AGRICULTURAL - Class 4	40		489	115,300		115,300
5	UNDEVELOPED - Class 5	46		361	263,600		263,600
6	AGRICULTURAL FOREST - Class 5m	12		235	249,000		249,000
7	FOREST LANDS - Class 6	30		485	1,311,600		1,311,600
8	OTHER - Class 7	5	5	14	186,100	503,700	689,800
9	TOTAL - ALL COLUMNS	1,194	939	2,849	205,696,200	190,994,700	396,690,900
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1						
12	MACHINERY, TOOLS AND PATTERNS - Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	<b>AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F</b>						396,690,900
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT	06/04/2025	Name of Assessor NATHAN CARLSON			Telephone # (262) 253-1142	

**REMARKS**

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .935494245  
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.  
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

# FOREST CROP AND OTHER EXEMPT LAND

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

2025	65	282	1785
YEAR	CO	MUN	ACCT NO

18	(a) PARCELS	<b>Private Forest Crop - Reg Class @ 10¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Private Forest Crop - Reg Class @ \$3.6 per acre</b> (e) ACRES (f) ASSESSED VALUE	
19	(a) PARCELS	<b>Private Forest Crop - Special Class @ 20¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ \$7.37 per acre</b> (e) ACRES (f) ASSESSED VALUE	
20	(a) PARCELS	<b>Entered Before 2005 Managed Forest - OPEN @ 72 ¢ per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered Before 2005 Managed Forest - CLOSED @ \$1.68 per acre</b> (e) ACRES (f) ASSESSED VALUE	
21	(a) PARCELS	<b>Entered After 2004 Managed Forest - OPEN @ \$1.9 per acre</b> (b) ACRES (c) ASSESSED VALUE		(d) PARCELS	<b>Entered After 2004 Managed Forest - CLOSED @ \$ 9.49 per acre</b> (e) ACRES (f) ASSESSED VALUE	
				1	43.88	107,500
22	(a) County Forest Cropland Acres		(b) Federal Acres	(c) State Acres	(d) County (NOT FOREST CROP) Acres	(e) Other Acres
				147.03	10.73	498.37
23	<b>Assessed Value of Omitted Property From Prior Years (Sec. 70.44)</b> (a) REAL ESTATE (b) PERSONAL			<b>Assessed Value of Sec. 70.43 Corrections of Errors by Assessors</b> (c1) REAL ESTATE (c2) PERSONAL		
	<b>Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)</b> (d) REAL ESTATE (e) PERSONAL			<b>Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors</b> (f1) REAL ESTATE (f2) PERSONAL		

## SPECIAL DISTRICTS

Line No.	Enter 6-digit Special District Code (Col. A)	Account Number (Col. B)	Special District Name (Col. C)	Locally Assessed Value of Real Estate (Col. D)	Mfg Value of Real Estate (Col. E)	Merged Value of Real Estate (Col. F)
24	658020	0424	SHELL LAKE PROTECTION & REHABILITATION DISTRICT	392,984,200	3,706,700	396,690,900
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

## SCHOOL DISTRICTS

2025	65	282	1785
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	655306	0392	SCH D OF SHELL LAKE	392,984,200	3,706,700	396,690,900
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)			392,984,200	3,706,700	396,690,900
B. UNION HIGH SCHOOL DISTRICTS						
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
C. TECHNICAL COLLEGE DISTRICTS						
56	001700	0016	NORTHWOOD TECHNICAL COLLEGE	392,984,200	3,706,700	396,690,900
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES			392,984,200	3,706,700	396,690,900

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

Name PAUL DENEEN		Title	Submission date 06 / 06 / 2025
Phone ( 715 ) 468 - 4792		Email address PDENEEN@CO.WASHBURN.WI.US	

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ANDREW EICHE  
CITY OF SHELL LAKE  
PO BOX 520  
SHELL LAKE, WI 54871 - 0520