

Tax Bill FAQ's

My tax bill is much higher than last year. Why did it increase?

There could be several reasons for this. Below are a few possibilities:

- Do you have special assessments or special charges on your bill? They would be listed under the net property tax amount.
- Did the assessed value of your property increase? If you do work to your home, your property value may increase. For example, if you build a sunroom, the value of your home increases with the addition to the property.
- Did voters in your community or school district pass a referendum to increase taxes for public services?

When are my property taxes due?

Your entire real estate tax bill, or AT LEAST your first installment, is **due by January 31**. If you choose to pay installments, make note that the amount due for your installments may vary. Not paying AT LEAST the installment amount by the due date and to the correct place will cause you to incur additional charges.

What happens if I do not receive my property tax bill?

If you do not receive your tax bill by **December 21**, please contact the treasurer of your local municipality and verify that your mailing address on file is correct. Per state statute 74.09(6), failure to receive a property tax bill does not relieve taxpayers of their obligation to pay their taxes in a timely manner, nor does it negate interest and penalty charges that may accrue.

Where do I pay?

Payments made on or **before January 31** must be paid to your Municipal Treasurer unless noted otherwise on your tax bill.

Payments made **after January 31** must be paid to your County Treasurer unless noted otherwise on your tax bill.

What happens if I pay late?

Under Wisconsin state law, failure to pay AT LEAST the installment amount by the due date results in two consequences:

1. The entire balance comes due immediately, eliminating the option to pay in installments.
2. The unpaid principal will accrue 1% monthly interest and up to 0.5% penalty per month until the delinquent amount is paid in full. This interest and penalty is retroactive to February 1 after the first installment date.*

*Please note, the penalty rate may vary depending upon location.

How is my property tax bill calculated?

The assessed tax rate (a.k.a. mill rate) is per \$1,000 of assessed value...

$(\text{total assessed value} / 1000) \times \text{Assessed Tax Rate} = \text{Total Taxes}$

$\text{Total Taxes} - \text{Lottery Credit} - \text{First Dollar Credit} = \text{Net Property Taxes}$

$\text{Net Property Taxes} + \text{All Special Assessments and Special Charges} = \text{Tax Bill}$

How does the treasurer determine if a property tax payment is considered timely?

Per State Statute 74.69(1), property tax payments are considered timely:

- If postmarked on or before the respective due date...
 - They are in a properly addressed envelope.
 - They are postmarked on or before the respective due dates with postage is prepaid.
 - They are received by the proper official not more than five business days after the prescribed date for making the payment.
- If postmarked after the respective due date...
 - They are received by the proper official not more than five business days after the prescribed date for making the payment.

We urge taxpayers to mail payments several days early to avoid postal delay. You may consider going to the Post Office and having them hand-cancel your envelope to assure a timely postmark.

Can you waive/forgive some of the interest and penalty I am being charged?

No. Wisconsin state statutes 74.11 & 74.12 set interest and penalties on delinquent tax amounts and they must be applied equally to all taxpayers. Treasurers do not have the discretion to waive interest or penalty for hardship or because you have never been late before.

There are only two limited exceptions laid out in state law:

- Severe Postal Error (very specific situations)
- Active Military Deployment of 90+ days over the period

Contact your **County Treasurer** if you think either of these exceptions could apply in your situation.

What if I cannot pay my entire installment amount?

We encourage everyone to try and pay AT LEAST the amount of their installment to avoid interest and penalty. It is in your best interest to pay as much as you can by the due date. Making monthly payments until your entire balance is paid in full will help reduce the amount of interest and penalty that accrues and will reduce the risk of losing your property.

I disagree with the property value on my tax bill. How can I get it changed?

Unless the assessor's office made an error, the amount cannot be changed after Board of Review closes for the year. Any disputes in value required the property owner to attend Open Book to discuss the value with the assessor. To further reconcile unresolved assessment differences after Open Book, the property owner would need to have filed an appeal and gone before the Board of Review.

My mortgage escrow check is more than the amount of my property tax bill. What do I do?

When you pay your property taxes with this escrow check, the local treasurer will issue a refund for the difference. Depending on the community's process, the refund may take several weeks for the check to clear all banks and a refund to be issued.

Since I did not have my mortgage escrow check to pay my taxes by December 31, I chose to pay them with a personal check. I have now received my escrow check. How do I get my money back?

Your local treasurer will apply this check to your property tax account, which will result in a refund to be issued. The local treasurer will wait to issue a refund until your personal check has cleared the bank. Therefore, it may take several weeks before you receive your refund.