

Land Value vs. Improvements Value: Your property parcel is divided into your lot/land, and your improvements (house, garages, outbuildings, etc.) They are taxed at the same rate, although the values are likely different.

Estimated Fair Market: The estimated value calculated by the Wisconsin Department of Revenue, based on "Arms Length Sales" - (sales between a willing buyer and seller) during the past year. As with the assessed value box, this is divided up between land/lot & improvements.

Total Assessed Value: This is the \$ value your municipality's assessor has determined for your property. **This is the value your municipality uses to calculate the total property tax you pay** for municipal services, as well as school district costs, La Crosse County services, Western Technical College, and the State Forestation Tax. As you can see, it is the sum of your land value, and improvements (house, garage, out-buildings, etc.)

Average Assessment Ratio: This number represents the municipal average assessed value of all taxable property when compared to the estimated fair market value of all taxable property (in the municipality your property is located). This value multiplied by Total Estimated Fair Market Value should be comparable to the Total Assessed Value (since this is your municipality average it may not be exact.)

Assessed: Est Fair Mkt:	Land Value	Improvement	Total Assessed	Woodland	Ave. Assmt. Ratio	2010 Net Tax	% Tax Change	2009 Net Tax	2010 Est. State Aids Allocated Tax Dist	2009 Est. State Aids Allocated Tax Dist	2010 Net Tax	2010 Net Tax	Net Property Tax	Net Property Tax
36900	37700	133300	170200	0	0.9791	29.50	-2.80	30.36	0.00	0.00	29.50	29.50	3,286.63	3,286.63
1,379,661.00	1,498,605.00	15,531,587.00	17,409,853.00			689.80	-0.30	691.54	1,387,249.00	0.00	689.80	689.80		
1,498,605.00	15,531,587.00	922,546.00	17,944,115.00			1,045.77	1.30	1,032.68	1,455,034.00	14,944,115.00	1,045.77	1,045.77		
WTC			835,980.00			355.61	-0.10	355.82			355.61	355.61		
						3,424.86	4.10	3,290.02			3,424.86	3,424.86		
						61.14	8.80	56.22			61.14	61.14		
						77.09	20.20	64.14			77.09	77.09		
						3,286.63	3.70	3,169.66			3,286.63	3,286.63		
						0.020122533					0.020122533	0.020122533		

EXAMPLE

Special charges (i.e. delinquent water bill), special services (i.e. snow removal, weed control) or special assessments (i.e. new water service) would be listed here, if any apply.

Total Due For Full Payment
3,286.63
Pay By 01/31/11

Or Pay the Following Installments	
1st Installment to local treas	1604.77
2nd Installment to county treas	1681.86
by 01/31/11 by 07/31/11	

WARNING: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and if applicable, penalty.
Failure to pay on time. See/Reverse.

Important: Be Sure this description covers your property. (This description is for property tax bill only and may not be a full legal description.)
First Dollar Credit: A new tax credit program applied to each taxable property with improvements. First dollar credit is applied equally across all installments.
Ex.: 56.22 / 2 installments = \$28.11 credit applied per installment

Lottery/Gaming Credit: Property that is used as an owners primary residence qualifies for this credit, which comes from state lottery revenues, on-track betting & bingo facilities.

School Tax Levy Credit: A State of Wisconsin "property tax relief" program, distributed to municipalities based on their share of statewide school levies.

Taxing Jurisdiction: There are five (5) main taxing jurisdictions in La Crosse County: County, School District, Western Technical College, the local municipality your property is located, and the State of Wisconsin. Some properties may lie in "special purpose districts" such as a lake district or sanitary district. If so, a portion of your property tax is also shared by this special district.

Net Assessed Value Rate: This is the combined mill rate off all the taxing jurisdictions listed above applied to your Total Assessed Value. The product of these two values equals your Total Tax before the lottery credit is applied.
(Ex. \$170,200 x 0.020122533 = 3,424.86)

Please note !!!
Installment payments made after January 31st should go to the County Treasurer, not your local municipality!