# SOT Instructions - Municipalities Required to File a TIW - Ascent Land Records Suite

#### **GENERAL**

**This section contains** – instructions for completing the Statement of Taxes (SOT) (Form PA-632A) when the municipal clerk:

- Receives the county reports titled "STOTAXESLST" and "CALTAXESLST" from GCS Property Assessment Taxation Systems, and
- Previously filed the Tax Increment Worksheet (TIW)

### I. BEFORE FILING - Check overrun or underrun

- To avoid reissuing tax bills before you approve the printing of your tax bills:
  - o File the TIW
  - o Complete the SOT, Sec. A through Sec. F and review the overrun/underrun line
    - If your overrun/underrun is more than a few dollars, review your mill rate worksheet and county summary to ensure the correct levies were entered
    - Note: A large overrun/underrun could affect your levy limit on your levy limit worksheet
- If your overrun/underrun amount is:
  - Negative you will collect less than needed
    - If the amount is the same as the tax increment amount (see TIW Col. F total and SOT Sec. C, Line 2 pre-filled amount)
      - » Stop and contact the county to adjust the levies for all the taxing jurisdictions listed on the TIW
      - » Use TIW Col. E levies for your mill rate worksheet calculation to ensure you collect the correct amount including your tax increment amount
    - If the amount is different than the tax increment review your entries and your mill rate worksheet to determine where an amount is under-reported.
  - o **Positive** you will collect more than allowed. Review your entries and mill rate worksheet to determine where an amount is over-reported.
- Contact our Local Government Services Bureau or the county if you cannot identify and fix the error

#### II. FILING INFORMATION

### Step 1 – Sections A, B, D and E

- Verify amounts auto-filled on Form PA-632A match the following:
  - "Apportioned levy" column amounts (Col. A) on your municipality's Tax Increment Worksheet (TIW): Form PC-202
  - o Tax levy amounts reported to you by each taxing jurisdiction
- If amounts do not match stop and contact the county or DOR Local Government Services

### Step 2 – Section C: Town, Village or City Taxes

Enter your local levy amounts, where appropriate:

- Line C-1 enter other special purpose districts (ex: lighting, business improvement, utility) levies and values
  - Click " Add" to add special purpose districts and amounts
- Line C-2 verify amount matches the total tax increment from your TIW (Total of Col. F)
  - o **Note:** Complete the TIW first. If you amend the TIW, you must also amend your SOT.
- Line C-3 the total tax increment for county environmental remediation TIF district
  - o Uncommon most will enter zero
- Line C-4 and C-5 verify populated amounts match county and state special charges amounts from your county's tax levy apportionment certification
- Line C-6 enter your municipality's property tax levy (approved at your meeting to adopt the levy)
- Line C-7 enter surplus funds (ex: proceeds from landfill) applied to reduce taxes
  - o Uncommon most will enter zero
- Line C-8 Total of Sec. C this amount auto calculates

**Note:** If you did not include the amounts in Lines C-1, C-4 and C-5 on your TIW local levy entry, stop and contact the county. You must amend the local levy amount on your TIW, then correct your mill rate worksheet, recalculate your tax bills, and rerun your reports.

### Step 3 – Section F: Total General Property Taxes Apportioned

• Line F – this section provides the total of all gross general property taxes levied on the tax roll. The sum of Secs. A, B, C, D and E auto calculate. This total should match the "Total Levies" amount in the Tax Levies Reported to County section of the "Summary of Taxes" report.

### Step 4 – Section F: Lines F-1 through F-5

### Use the applicable report to enter real estate amount. Enter amount from:

- Line 1 Gross Tax column of the "Summary of Taxes" report
- Line 2 School Levy Tax Credit column of the "Summary of Taxes" report
- Line 3 Lottery & Gaming Credit column of the "Summary of Taxes" report
- Line 4 First Dollar Credit column of the "Summary of Taxes" report
- Line 5 verify "Net general property taxes to be collected" amount matches the Net Tax column of the "Summary of Taxes" report
- Line F-6 Overrun or underrun
  - Auto calculates
  - Verify amount matches "Overrun/Underrun" line amount in Values for Statement of Taxes section of the "Summary of Taxes" report
  - o May be a negative or positive number, but is generally less than \$1.00

## Step 5 – Section G: Special Assessments and Charges

- Special assessments enter special assessments in the appropriate column for the entity you are collecting on behalf of
- Special charges enter special charges in the appropriate column for the entity you are collecting on behalf of
- If an assessment or charge does not fit the descriptions listed, click " Add" to add a category

# **Step 6 – Section H: Omitted Property Taxes**

- Enter omitted property taxes from previous year(s)
  - o This is from the calculation of omitted tax bills to be sent with your current year roll
  - o See assessor's Omitted Property Roll report for tax calculations

# **Step 7 – Section I: Sec. 70.43 Corrections**

- Enter total taxes due or taxes refunded from assessor errors (will be a negative amount if taxes were refunded)
  - See assessor's Correction of Errors by Assessor's report for tax calculations

## **Step 8 – Section J: PFC Taxes**

- Verify amounts calculated match those on the "Summary of Taxes" report
- Expect small differences due to rounding and enter correct amounts in the Adjusted Total Column

## Step 9 – Section K: MFL Taxes

- Verify amounts calculated match those on the "Summary of Taxes" report
- Expect small differences due to rounding and enter correct amounts in the Adjusted Total Column

### Step 10 – Section L: Occupational Taxes

- Enter the applicable numbers of tons from the tax roll
  - Most municipalities will report zero in all lines
  - Total column auto calculates

# **Step 11 – Section M: Aggregate Amount of Taxes**

- Sum of Lines F, F-6, G, H, I, J, K and L auto calculate
- Verify amount matches the "Total Tax Roll" amount in the Values for Statement of Taxes section of the "Summary of Taxes" report

## **III. LOCAL GOVERNMENT SERVICES CONTACTS**

- Deb Werner <u>debra.werner@wisconsin.gov</u> or (608) 264-6892
- Lynn Oldenburg <u>lynn.oldenburg@wisconsin.gov</u> or (608) 266-2569

## IV. EXAMPLE – SUMMARY OF TAXES REPORT FROM ASCENT/TRANSCENDENT

Badger Co	unty						102 - Village	of Badger	
20XX							Summa	ry of Taxes	
ode eal estate		Count 633	Acres n/a	Gross Tax 1,793,157.57	Lottery & Gaming Credit 83,273.75	School Levy Tax Credit 109,997.17	First Dollar Credit 37,683.84	Net Tax 1,562,202.81	Section on SOT Section F, Lines 1, 3, 2, 4, 5
ersonal prope	erty	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a - exempt
Total				1,793,157.57	83,273.75	109,997.17	37,683.84	1,562,202.81	Section F, Lines 1, 3, 2, 4, 5
pecial Assessr	ments and Charges								Section G
pecial Assessi	ment								
pecial Charge	Special Assessment PRIN	7	n/a	13,193.00				13,193.00	
pecial charge	Special Assessment								
	Interest	7	n/a	3,062.00				3,062.00	
80	Delinquent Refuse Charge Delinquent Water Utility	35	n/a	1,817.00				1,817.00	
1	Charge Delinquent Sewer Utility	39	n/a	5,759.00				5,759.00	
2	Charge	38	n/a	6,816.00				6,816.00	
	Assessments and Charges	30	11/4	30,647.00					Section G
FC, MFL, WTL	Charges								Section J, K
V6 Managed	cital 8co								occusi, i
orest Land -									
losed (After									
004)		1	19.5	198.90				198.90	
otal PFC, MFL	, WTL			198.90					Section J, K
lo Occupation	nal Taxes	0.00		0.00				0.00	Section L
				1,824,003.47	83,273.75	109,997.17	37,683.84	1,593,048.71	Section M; Section F, Lines 3, 2, 4
		Values for	Statement						
otal Tax Roll				\$ 1,824,003.47					Section M
verrun/Unde	rrun	Delinenses	• T D	\$ 0.31					Section F, Line 6
# parcels have	e taxes due from 20XX	Delinquen	t lax Parce	15					
		Tax Levies	Reported t	to County					
	Taxing Jurisdiction						Levy		
1	State of Wisconsin						\$ -		n/a
5	Badger County						\$ 416,158.59		Section A + county share of tax increment (see TIW Col E)
02 125	Village of Badger						\$ 382,009.37		Section C, Sum of Lines 1, 4, 5, 6 + municipality share of tax increment (see TIW Col E)
	Badger School District						\$ 916,908.13		Section D + school district share of tax increment (see TIW Col E)
800 020	Badger Tech College						\$ 74,081.17		Section E + tech college share of tax increment (see TIW Col E)
020	Badger Lake District Total Levies						\$ 4,000.00 \$ 1,793,157.26		Section B + special district share of tax increment (see TIW Col E)
	Total Gross Tax						\$ 1,793,157.26		Section F, Line 1
	Overrun/Underrun						\$ 1,795,157.57		Section F, Line 1 Section F, Line 6
11	School Levy Tax Credit						\$ 109,997.13		Section 1, Line 0

# SOT Instructions - Municipalities Not Required to File a TIW - Ascent Land Records Suite

#### **GENERAL**

#### This section contains:

- Instructions for completing the Statement of Taxes (SOT) (Form PA-632A) when the municipal clerk receives the county report titled "Summary of Taxes" from Ascent Land Records Suite
- Guide for municipalities with no Tax Incremental Financing Districts (TIDs) or not required to file a Tax Increment
  Worksheet (TIW)

### I. BEFORE FILING - Check overrun or underrun

#### To avoid reissuing tax bills:

- Before you approve the printing of your tax bills complete Form PA-623A through Sec. F and review the
  overrun/underrun line. If your overrun/underrun is more than a few dollars, review your mill rate worksheet and
  county summary to ensure the correct levies were entered. Note: A large overrun/underrun could affect your levy
  limit on your levy limit worksheet.
- If your overrun/underrun amount is
  - o Positive you will collect more than allowed. Review your entries and mill rate worksheet to determine where an amount is over-reported.
  - Negative you will collect less than needed. Review your entries and mill rate worksheet to determine where an amount is under-reported.
- Contact DOR Local Government Services or the county if you cannot identify and fix the error

#### II. FILING INFORMATION

### Step 1 – Sections A, B, D and E

- Verify amounts auto-filled on Form PA-632A match both
  - Tax levy amounts reported to you by each taxing jurisdiction
  - Amounts listed under the "Tax Levies Reported to County" section of your county report titled "Summary of Taxes"
- If amounts do not match stop and contact the county or DOR Local Government Services

## Step 2 – Section C: Town, Village or City Taxes

Enter amounts from "Levy" column of the "Summary of Taxes" report, where appropriate:

- Line C-1 enter other special purpose districts (ex: lighting, business improvement, utility) levies and values
- Line C-2 this amount is zero
- Line C-3 the total tax increment for county environmental remediation TIF district
  - Uncommon most will enter zero
- Line C-4 and C-5 verify populated amounts match county and state special charges amounts from your county's tax levy apportionment certification
- Line C-6 enter your municipality's property tax levy (approved at your meeting to adopt the levy)
- Line C-7 enter surplus funds (ex: proceeds from landfill) applied to reduce taxes
  - Uncommon most will enter zero
- Lince C-8 Total of Sec. C this amount auto calculates

**Note:** If you did not include the pre-populated amounts in Lines C-4 and C-5 on your mill rate worksheet, stop and contact the county so you can adjust the local levy total, recalculate your tax bills and rerun your reports.

### Step 3 – Section F: Total General Property Taxes Apportioned

Line F – This section provides the total of all gross general property taxes levied on the tax roll. The sum of Secs. A, B, C,
D and E auto calculate. This total should match the "Total Levies" amount in the Tax Levies Reported to County section
of the "Summary of Taxes" report.

## Step 4 – Section F: Lines F-1 through F-5

### Use the applicable report to enter real estate amount. Enter amount from:

- Line 1 Gross Tax column of the "Summary of Taxes" report
- Line 2 School Levy Tax Credit column of the "Summary of Taxes" report
- Line 3 Lottery & Gaming Credit column of the "Summary of Taxes" report
- Line 4 First Dollar Credit column of the "Summary of Taxes" report
- Line 5 verify "Net general property taxes to be collected" amount matches the Net Tax column of the "Summary of Taxes" report
- Line F-6 Overrun or underrun
  - Auto calculates
  - Verify amount matches "Overrun/Underrun" line amount in Values for Statement of Taxes section of the "Summary of Taxes" report
  - o May be a negative or positive number, but is generally less than \$1.00

# Step 5 – Section G: Special Assessments and Charges

- Special assessments enter special assessments in the appropriate column for the entity you are collecting on behalf of
- Special charges enter special charges in the appropriate column for the entity you are collecting on behalf of
- If an assessment or charge does not fit the descriptions listed, click " Add" to add a category

## **Step 6 – Section H: Omitted Property Taxes**

- Enter omitted property taxes from previous year(s)
  - o This is from the calculation of omitted tax bills to be sent with your current year roll
  - See assessor's Omitted Property Roll report for tax calculations

## Step 7 – Section I: Sec. 70.43 Corrections

- Enter total taxes due or taxes refunded from assessor errors (will be a negative amount if taxes were refunded)
  - See assessor's Correction of Errors by Assessor's report for tax calculations

### Step 8 – Section J: PFC Taxes

- Verify amounts calculated match those on the "Summary of Taxes" report
- Expect small differences due to rounding and enter correct amounts in the Adjusted Total Column

### **Step 9 – Section K: MFL Taxes**

- Verify amounts calculated match those on the "Summary of Taxes" report
- Expect small differences due to rounding and enter correct amounts in the Adjusted Total Column

### Step 10 – Section L: Occupational Taxes

- Enter the applicable numbers of tons from the tax roll
  - o Most municipalities will report zero in all lines
  - o Total column auto calculates

## Step 11 – Section M: Aggregate Amount of Taxes

- Sum of Lines F, F-6, G, H, I, J, K and L auto calculate
- Verify amount matches the "Total Tax Roll" amount in the Values for Statement of Taxes section of the "Summary of Taxes" report

### **III. LOCAL GOVERNMENT SERVICES CONTACTS**

- Deb Werner <u>debra.werner@wisconsin.gov</u> or (608) 264-6892
- Lynn Oldenburg <a href="mailto:lynn.oldenburg@wisconsin.gov">lynn.oldenburg@wisconsin.gov</a> or (608) 266-2569

# IV. EXAMPLE – SUMMARY OF TAXES REPORT FROM ASCENT/TRANSCENDENT

20XX	ounty						102 - Village					
					Summary of Taxes							
Code		Count	Acres	Gross Tax	Lottery & Gaming Credit	School Levy Tax Credit	First Dollar Credit	Net Tax	Section on SOT			
Real estate		633		1,793,157.57	83,273.75	109,997.17	37,683.84	1,562,202.81	Section F, Lines 1, 3, 2, 4, 5			
Personal prope	erty	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a - exempt			
Total				1,793,157.57	83,273.75	109,997.17	37,683.84	1,562,202.81	Section F, Lines 1, 3, 2, 4, 5			
Special Assess	ments and Charges								Section G			
Special Assess	ment											
1	Special Assessment PRIN	7	n/a	13,193.00				13,193.00				
Special Charge	•											
	Special Assessment											
2	Interest	7	n/a	3,062.00				3,062.00				
80	Delinquent Refuse Charge	35	n/a	1,817.00				1,817.00				
01	Delinquent Water Utility	20	n/2	F 750.00				E 750.00				
91	Charge Delinquent Sewer Utility	39	n/a	5,759.00				5,759.00				
92	Charge	38	n/a	6,816.00				6,816.00				
	Assessments and Charges		1,70	30,647.00					Section G			
PFC, MFL, WTL W6 Managed Forest Land -	L Charges								Section J, K			
PFC, MFL, WTL W6 Managed Forest Land - Closed (After	L Charges	1	20.96	198.90				198.90	Section J, K			
PFC, MFL, WTL W6 Managed Forest Land - Closed (After 2004)		1	20.96	198.90 198.90					Section J, K Section J, K			
PFC, MFL, WTL W6 Managed Forest Land - Closed (After 2004) Total PFC, MFL	L, WTL	0.00						198.90				
PFC, MFL, WTL W6 Managed Forest Land - Closed (After 2004) Total PFC, MFL	L, WTL	0.00		198.90 0.00 1,824,003.47	83,273.75	109,997.17	37,683.84	198.90 0.00	Section J, K			
PFC, MFL, WTL W6 Managed Forest Land - Closed (After 2004) Total PFC, MFL No Occupation	L, WTL	0.00		198.90 0.00 1,824,003.47	83,273.75	109,997.17	37,683.84	198.90 0.00	Section J, K Section L Section M; Section F, Lines 3, 2,			
PFC, MFL, WTL W6 Managed Forest Land - Closed (After 2004) Total PFC, MFL No Occupation	L, WTL nal Taxes	0.00		198.90 0.00 1,824,003.47 of Taxes \$ 1,824,003.47	83,273.75	109,997.17	37,683.84	198.90 0.00	Section J, K Section L Section M; Section F, Lines 3, 2, Section M			
PFC, MFL, WTL W6 Managed Forest Land - Closed (After 2004) Total PFC, MFL No Occupation	L, WTL nal Taxes	0.00 Values for	Statement o	198.90 0.00 1,824,003.47 of Taxes \$ 1,824,003.47 \$ 0.31	83,273.75	109,997.17	37,683.84	198.90 0.00	Section J, K Section L Section M; Section F, Lines 3, 2,			
PFC, MFL, WTL W6 Managed Forest Land - Closed (After 2004) Total PFC, MFL No Occupation Total Tax Roll Overrun/Unde	L, WTL nal Taxes errun	0.00 Values for		198.90 0.00 1,824,003.47 of Taxes \$ 1,824,003.47 \$ 0.31	83,273.75	109,997.17	37,683.84	198.90 0.00	Section J, K Section L Section M; Section F, Lines 3, 2, Section M			
PFC, MFL, WTL W6 Managed Forest Land - Closed (After 2004) Total PFC, MFL No Occupation Total Tax Roll Overrun/Unde	L, WTL nal Taxes	0.00  Values for  Delinquen	Statement o	198.90 0.00 1,824,003.47 of Taxes \$ 1,824,003.47 \$ 0.31	83,273.75	109,997.17	37,683.84	198.90 0.00	Section J, K Section L Section M; Section F, Lines 3, 2, Section M			
PFC, MFL, WTL W6 Managed Forest Land - Closed (After 2004) Total PFC, MFL No Occupation Total Tax Roll Overrun/Unde	L, WTL nal Taxes errun	0.00  Values for  Delinquen	Statement o	198.90 0.00 1,824,003.47 of Taxes \$ 1,824,003.47 \$ 0.31	83,273.75	109,997.17	Levy	198.90 0.00	Section J, K Section L Section M; Section F, Lines 3, 2, Section M			
PFC, MFL, WTL W6 Managed Forest Land - Closed (After 2004) Total PFC, MFL No Occupation Total Tax Roll Overrun/Unde	errun e taxes due from 20XX Taxing Jurisdiction State of Wisconsin	0.00  Values for  Delinquen	Statement o	198.90 0.00 1,824,003.47 of Taxes \$ 1,824,003.47 \$ 0.31	83,273.75	109,997.17	Levy \$ -	198.90 0.00	Section J, K  Section L  Section M; Section F, Lines 3, 2,  Section M  Section F, Line 6			
PFC, MFL, WTL W6 Managed Forest Land - Closed (After 2004) Total PFC, MFL No Occupation  Total Tax Roll Overrun/Unde ## parcels have	errun e taxes due from 20XX  Taxing Jurisdiction State of Wisconsin Badger County	0.00  Values for  Delinquen	Statement o	198.90 0.00 1,824,003.47 of Taxes \$ 1,824,003.47 \$ 0.31	83,273.75	109,997.17	Levy \$ - \$ 416,158.59	198.90 0.00	Section J, K  Section L  Section M; Section F, Lines 3, 2,  Section M  Section F, Line 6			
PFC, MFL, WTL W6 Managed Forest Land - Closed (After 2004) Total PFC, MFL No Occupation  Total Tax Roll Overrun/Unde ## parcels have	errun e taxes due from 20XX  Taxing Jurisdiction State of Wisconsin Badger County Village of Badger	0.00  Values for  Delinquen	Statement o	198.90 0.00 1,824,003.47 of Taxes \$ 1,824,003.47 \$ 0.31	83,273.75	109,997.17	\$ - \$ 416,158.59 \$ 382,009.37	198.90 0.00	Section J, K  Section L  Section M; Section F, Lines 3, 2,  Section M  Section F, Line 6  n/a  Section A  Section C, Sum of Lines 1, 4, 5, 6			
PFC, MFL, WTL W6 Managed Forest Land - Closed (After 2004) Total PFC, MFL No Occupation  Total Tax Roll Overrun/Unde ## parcels have  11 75 102 0125	errun  e taxes due from 20XX  Taxing Jurisdiction State of Wisconsin Badger County Village of Badger Badger School District	0.00  Values for  Delinquen	Statement o	198.90 0.00 1,824,003.47 of Taxes \$ 1,824,003.47 \$ 0.31	83,273.75	109,997.17	Levy \$ - \$ 416,158.59 \$ 382,009.37 \$ 916,908.13	198.90 0.00	Section J, K  Section L  Section M; Section F, Lines 3, 2,  Section M  Section F, Line 6  n/a  Section A  Section C, Sum of Lines 1, 4, 5, 6  Section D			
PFC, MFL, WTL W6 Managed Forest Land - Closed (After 2004) Total PFC, MFL No Occupation  Total Tax Roll Overrun/Unde ## parcels have  11 75 102 0125 1800	errun  e taxes due from 20XX  Taxing Jurisdiction State of Wisconsin Badger County Village of Badger Badger School District Badger Tech College	0.00  Values for  Delinquen	Statement o	198.90 0.00 1,824,003.47 of Taxes \$ 1,824,003.47 \$ 0.31	83,273.75	109,997.17	\$ -\\$ 416,158.59 \$ 382,009.37 \$ 916,908.13 \$ 74,081.17	198.90 0.00	Section J, K  Section L  Section M; Section F, Lines 3, 2,  Section M  Section F, Line 6   n/a  Section A  Section C, Sum of Lines 1, 4, 5, 6  Section D  Section E			
PFC, MFL, WTL W6 Managed Forest Land - Closed (After 2004) Total PFC, MFL No Occupation Total Tax Roll Overrun/Unde	errun  e taxes due from 20XX  Taxing Jurisdiction State of Wisconsin Badger County Village of Badger Badger School District Badger Tech College Badger Lake District	0.00  Values for  Delinquen	Statement o	198.90 0.00 1,824,003.47 of Taxes \$ 1,824,003.47 \$ 0.31	83,273.75		\$ 416,158.59 \$ 382,009.37 \$ 916,908.13 \$ 74,081.17 \$ 4,000.00	198.90 0.00	Section J, K  Section L  Section M; Section F, Lines 3, 2,  Section M  Section F, Line 6   n/a  Section A  Section C, Sum of Lines 1, 4, 5, 6  Section D  Section E  Section B			
PFC, MFL, WTL W6 Managed Forest Land - Closed (After 2004) Total PFC, MFL No Occupation  Total Tax Roll Overrun/Unde ## parcels have  11 75 102 0125 1800	errun  e taxes due from 20XX  Taxing Jurisdiction State of Wisconsin Badger County Village of Badger Badger School District Badger Tech College Badger Lake District Total Levies	0.00  Values for  Delinquen	Statement o	198.90 0.00 1,824,003.47 of Taxes \$ 1,824,003.47 \$ 0.31	83,273.75		\$ 1416,158.59 \$ 382,009.37 \$ 916,908.13 \$ 74,081.17 \$ 4,000.00 \$ 1,793,157.26	198.90 0.00	Section J, K  Section L  Section M; Section F, Lines 3, 2,  Section M  Section F, Line 6   n/a  Section A  Section C, Sum of Lines 1, 4, 5, 6  Section D  Section E  Section B  Section F			
PFC, MFL, WTL W6 Managed Forest Land - Closed (After 2004) Total PFC, MFL No Occupation  Total Tax Roll Overrun/Unde ## parcels have  11 75 102 0125 1800	errun  e taxes due from 20XX  Taxing Jurisdiction State of Wisconsin Badger County Village of Badger Badger School District Badger Tech College Badger Lake District	0.00  Values for  Delinquen	Statement o	198.90 0.00 1,824,003.47 of Taxes \$ 1,824,003.47 \$ 0.31	83,273.75		\$ 416,158.59 \$ 382,009.37 \$ 916,908.13 \$ 74,081.17 \$ 4,000.00	198.90 0.00	Section J, K  Section L  Section M; Section F, Lines 3, 2,  Section M  Section F, Line 6   n/a  Section A  Section C, Sum of Lines 1, 4, 5, 6  Section D  Section E  Section B			

# SOT Instructions – Municipalities Required to File a TIW – GCS Tax System Report

#### **GENERAL**

**This section contains** – instructions for completing the Statement of Taxes (SOT) (Form PA-632A) when the municipal clerk:

- Receives the county reports titled "STOTAXESLST" and "CALTAXESLST" from GCS Property Assessment Taxation Systems, and
- Previously filed the Tax Increment Worksheet (TIW)

### I. BEFORE FILING - Check overrun or underrun

- To avoid reissuing tax bills before you approve the printing of your tax bills:
  - o File the TIW
  - o Complete the SOT, Sec. A through Sec. F and review the SOT overrun/underrun line
    - If your overrun/underrun is more than a few dollars, review your mill rate worksheet and county reports to ensure the correct levies were entered
    - Note: A large overrun/underrun could affect your levy limit on your levy limit worksheet
- If your overrun/underrun amount is:
  - o Negative you will collect less than needed
    - If the amount is the same as the tax increment amount (see pre-filled total amounts in TIW Sec. A, Col. F, Line 6 and SOT Sec. C, Line 2 prefilled amount)
      - » Stop and contact the county to adjust the levies for all the taxing jurisdictions listed on the TIW
      - » Use TIW, Col. E levy amounts for your mill rate worksheet calculation to ensure you collect the correct amount including your tax increment amount
    - If the amount is different than the tax increment review your entries and your mill rate worksheet to determine where an amount is under-reported
  - o **Positive** you will collect more than allowed. Review your entries and mill rate worksheet to determine where an amount is over-reported.
- Contact our Local Government Services Bureau or the county if you cannot identify and fix the error

#### II. FILING INFORMATION

## Step 1 – Sections A, B, D and E

- Verify amounts pre-filled in these sections match both
  - o Tax levy amounts reported to you by each taxing jurisdiction
  - "Apportioned Levy" column amount in your municipality's TIW, Col. A
- If amounts do not match stop and contact the county or our Local Government Services Bureau

### Step 2 – Section C: Town, Village or City Taxes

Enter your local levy amounts, where appropriate:

- Line C-1 enter other special purpose districts (ex: lighting, business improvement, utility) levies and values
  - Click " Add" to add special purpose districts and amounts
- Line C-2 verify amount matches the total tax increment from your TIW (total of Col. F)
  - o Note: Complete the TIW first; if you amend the TIW, you must also amend your SOT
- Line C-3 the total tax increment for county environmental remediation TIF district
  - o Uncommon most will enter zero
- Line C-4 and C-5 verify pre-filled amounts match county and state special charges amounts from your county's tax levy apportionment certification
- Line C-6 enter your municipality's property tax levy (approved at your meeting to adopt the levy)
- Line C-7 enter surplus funds (ex: proceeds from landfill) applied to reduce taxes
  - Uncommon most will enter zero
- Line C-8 Total of Sec. C this amount auto calculates

**Note:** If you did not include the amounts in Lines C-1, C-4 and C-5 on your TIW local levy entry, stop and contact the county. You must amend the local levy amount on your TIW, then correct your mill rate worksheet, recalculate your tax bills and rerun your reports.

## Step 3 – Section F: Total General Property Taxes Apportioned

• Line F – this section provides the total of all gross general property taxes levied on the tax roll. The sum of Secs. A, B, C, D and E auto calculate. This total should match Col. "Amount Levied," line "Total General" of the county report titled "STOTAXESLST."

### Step 4 – Section F: Lines F-1 through F-5

### Use the applicable report to enter real estate value amount. Enter amount from:

- Line 1 Gross Tax line of the "CALTAXESLST" report
- Line 2 School Levy Tax Credit line of the "CALTAXESLST" report
- Line 3 Lottery Credit line of the "CALTAXESLST" report
- Line 4 First Dollar line of the "CALTAXESLST" report
- Line 5 verify "Net general property taxes to be collected" amount matches the "Net Tax" column of the "CALTAXESLST" report
- Line F-6 Overrun or underrun
  - Auto calculates
  - Verify amount matches "Overrun/Underrun" amount in Col. "Overrun/Underrun," Line "Total General" of the "STOTAXESLST" report
  - o May be a negative or positive number, but is generally less than \$1.00

## Step 5 – Section G: Special Assessments and Charges

- **Special assessments** enter special assessments in the appropriate column for the entity you are collecting on behalf of
- Special charges enter special charges in the appropriate column for the entity you are collecting on behalf of
- If an assessment or charge does not fit the descriptions listed, click " Add" to add a category
- Note: Refer to EXAMPLE IV STOTAXESLST REPORT FROM GCS and EXAMPLE V CALTAXESLST REPORT FROM GCS for Sec. G entries

## Step 6 – Section H: Omitted Property Taxes

- Enter omitted property taxes from previous year(s)
  - o This is from the calculation of omitted tax bills to be sent with your current year roll
  - o See assessor's Omitted Property Roll report for tax calculations

## Step 7 – Section I: Sec. 70.43 Corrections

- Enter total taxes due or taxes refunded from assessor errors (will be a negative amount if taxes were refunded)
  - See assessor's Correction of Errors by Assessor's report for tax calculations

### Step 8 – Section J: PFC Taxes

- Verify amounts calculated match those on the "STOTAXESLST" report and total from Forest Crop column on the "CALTAXESLST" report
- Expect small differences due to rounding and enter correct amounts in the Adjusted Total Column

### Step 9 – Section K: MFL Taxes

- Verify amounts calculated match those on the "STOTAXESLST" report and total from Forest Crop column on the "CALTAXESLST" report
- Expect small differences due to rounding and enter correct amounts in the Adjusted Total Column

# **Step 10 – Section L: Occupational Taxes**

- Enter the applicable numbers of tons from the tax roll
  - o Most municipalities will report zero in all lines
  - Total column auto calculates

## **Step 11 – Section M: Aggregate Amount of Taxes**

- Sum of Lines F, F-6, G, H, I, J, K and L auto calculate
- Amount may not appear anywhere on the "STOTAXESLST" report or "CALTAXESLST" report
- Add your county summary sections together and verify against the Sec. M total

### **III. LOCAL GOVERNMENT SERVICES CONTACTS**

- Deb Werner <u>debra.werner@wisconsin.gov</u> or (608) 264-6892
- Lynn Oldenburg <u>lynn.oldenburg@wisconsin.gov</u> or (608) 266-2569

# IV. EXAMPLE – STOTAXESLST REPORT FROM GCS

	PROPERTY AS	BADGER COUNTY SESSMENT AND TA					REPORT #: STOTAXE: RUN DATE: 01/01/0	
		XX STATEMENT OF T TOWN OF BUCKY E					RUN TIME: 01:01:01 PAG	AM SE 1
Municipal Treasurer: PO Box 36 ******DISTRICT******	PLAN: 20XX 50-50 R.E. VALUE P.P. VALUE (PP EXEMPT	PAYMENT PLAN TOTAL VALUE	(PP EXEMPT	1: 01/31/20XX AMOUNT TO COLLECT	**AMOUNT** LEVIED	RATIO OVERRUN UNDERRUN	0.9183 RATE SOT Sec	
CODE DESCRIPTION	1/1/2024)		1/1/2024)					
BADGER COUNTY	103,942,000 n/a	103,942,000 n/a	591,925.35 n/a	591,925.35	591,925.33	(0.02) nare of tax incremer		766
TOWN OF BUCKY BADGER	103,942,000	103,942,000	527,364.34		527,364.16	(0.18)		1630
TOWN OF BOCK! BADGER	n/a	n/a	527,504.54 n/a				are of tax increment	
0000 BADGER SCHOOL DISTRIC	•	103,942,000	1,231,784.99	1,231,784.99	1,231,785.02	0.03	0.011850	
	n/a	n/a	n/a			are of tax incremen		
0000 BADGER VTAE	103,942,000	103,942,000	22,152.18	22,152.18	22,151.95	(0.23)	0.000213	3118
	n/a	n/a	n/a		-		ement (see TIW, Col.	
0000 BADGER LAKE DISTRICT	39,799,800	39,799,800	31,187.54	31,187.54	31,187.53	(0.01)		
	n/a	n/a	n/a			are of tax incremen		
		TOTAL GENERAL	2,404,414.40 F1		2,404,413.99	-0.41	F-6 0.060412	2715
STATE SCHOOL CREDIT	103,942,000	103,942,000	236,751.93 F2	-	236,752.01	0.08	0.002277	7732
S.T. I SUITOUE GREDIT	n/a	200,542,000	n/a		200,752.01	3.00	0.002277	
		TOTAL CREDIT	236,751.93	•	236,752.01	0.08	0.002277	7732
			n/a					440
		TOTAL NET	2,167,662.47	2,167,662.47	2,167,661.98	-0.49	0.054464	143
CODE DESCRIPTION			COUNT		TOTAL	CATEGORY	SOT	
001 WATER MAIN - LATERAL			2		101.37	Α	Sec. G	
002 SEWER MAIN & LATERAL			2		24.42	Α	Sec. G	
018 LOTTERY SPECIAL CHARG	E		2		644.32	С	Sec. G	
TOTAL SPECIAL ASSESSM	IENTS		4		125.79	Α	Sec. G	
TOTAL SPECIAL CHARGES	5		2		644.32	С	Sec. G	
TOTAL DELINQUENT UTI	LITIES		1		580.00	D	Sec. G	
		BADGER COUNTY					REPORT #: STOTAXE	
		SESSMENT AND TA					RUN DATE: 01/01/0	
		X STATEMENT OF T					RUN TIME: 01:01:01	
	000 -	TOWN OF BUCKY E	BAUGEK				PAG	SE 1
CODE DESCRIPTION			ACRES		TOTAL	SOT		
W1 PRIVATE FOREST CROP P	RE 72	0.10 /ACRE	105.000		10.50	Sec J Line 1		
W2 PRIVATE FOREST CROP P	OST 71	3.60 /ACRE	538.000			Sec J Line 2		
W3 PRIVATE FOREST CROP SI	PECIAL	0.20 /ACRE	140.000			Sec J Line 3		
W4 COUNTY FOREST CROP			0.000		0.00			
W5 MFL OPEN POST 2004		1.90 /ACRE	6,671.130		12,675.15	Sec K Line 3		
W6 MFL CLOSED POST 2004		9.49 /ACRE	1,805.870			Sec K Line 4		
W7 MFL OPEN PRE 2005		0.72 /ACRE	18,685.420			Sec K Line 1		
W8 MFL CLOSED 2005 W9 MFL CLOSED PRE 2005 M	IINING	1.68 /ACRE 7.37 /ACRE	1,140.120		-	Sec K Line 2 Sec K Line 5		
	III VIII VIII VIII VIII VIII VIII VIII	7.37 /ACKE				Sec is time 3		
TOTAL			29,085.54		47,157.06			
TOTAL NUMBER OF PROF	SERTIFC.	2,564 REAL ESTATE						

# V. EXAMPLE – CALTAXESLST REPORT FROM GCS

			20XX PRO	OGER COUNTY PERTY CALCULATION		1	RUN DATE:	CALTAXESLST 01/01/0101	
			000 - TOW	'N OF BUCKY BADGER			RUN TIME: ( PAGE 1	01:01:01 AM	
				GROSS TAX SCHOOL LEVY TAX CREDIT					
	LAND	FAID MADVET		FIRST DOLLAR CREDIT	LOTTERY	CDECIAL ACCE	CCRAENT	FOREST CROP	
	LAND IMPROVEMENT	FAIR MARKET		GROSS TAX	LOTTERY	SPECIAL GUAS		WOODLAND	
	TOTAL			LOTTERY CREDIT NET TAX	CREDIT	SPECIAL CHAP DELINQUENT		MANAGED OCCUPATIONAL	TOTAL DUE
	101112		SOT	1121 1701	CEANNO	SOT			
EAL ESTATE	37,654,900	145,556,900		2,404,414.40		Sec. G	125.79	1975.30	SOT Sec J
	66,287,100		Sec F Line 2	236,751.93		Sec. G	644.32	0.00	2,056,315.7
	103,942,000		Sec F Line 4	65,592.51		Sec. G	580.00	45,181.76	SOT Sec K
			GROSS TAX	2,102,069.96					
			Sec F Line 3	94,261.35	398				
ERSONAL			NET TAX	2,007,808.61					
ROPERTY	N/A	N/A		N/A		N/A		N/A	N/A
	,	•	SOT	•			SOT	•	•
AX ROLL									
DTALS	37,654,900	145,556,900		2,404,414.40			Sec J		2,056,315.7
	66,287,100		Sec F Line 2	236,751.93			Co. V	0.00 45,181.76	
	103,942,000		Sec F Line 4 GROSS TAX	65,592.51 2,102,069.96			Sec K	45,181./6	
			Sec F Line 3	94,261.35	398	1			
			NET TAX	2,007,808.61					
		REAL E	STATE		PERSONAL P	POPERTY			
0005	ESCRIPTION			SOT					
	ESCRIPTION ER MAIN & LATERAL	COUNT 2	TOTAL	Section G	COUNT	TOTAL N/A			
	ER MAIN & LATERAL ER MAIN & LATERAL	2		Section G Section G	N/A N/A	N/A N/A			
	ET IMPROVEMENTS	0		if value, Section G	N/A	N/A			
04 SIDE		0		if value, Section G	N/A	N/A			
	RM SEWER	0		if value, Section G	N/A	N/A			
06 STRE	ET LIGHTING	0	0.00	if value, Section G	N/A	N/A			
07 SEAL	COATING	0	0.00	if value, Section G	N/A	N/A			
	ENBELTS	0		if value, Section G	N/A	N/A			
	IN DITCH & WTRCRS	0		if value, Section G	N/A	N/A			
10 OTHI		0		if value, Section G	N/A	N/A			
	R/NOXIOUS WEEDS W REMOVAL	0		if value, Section G if value, Section G	N/A N/A	N/A N/A			
13 GARI		0		if value, Section G	N/A	N/A			
		-		OGER COUNTY		,	REPOR	RT #: CALTAXESLST	
			20XX PRO	PERTY CALCULATION			RUN	DATE: 01/01/0101	
			000 - TOW	N OF BUCKY BADGER			RUN T	TIME: 01:01:01 AM	
								PAGE 1	
		REAL E	STATE		PERSONAL P	ROPERTY			
	ESCRIPTION	COUNT	TOTAL	SOT	COUNT	TOTAL			
14 OTHI		2		Section G	N/A	N/A			
	NQUENT WATER/SEW	1 0		Section G	N/A	N/A			
	NQUENT SEWER/WA1 DEPARTMENT	0		if value, Section G if value, Section G	N/A N/A	N/A N/A			
17 FIRE	DEFARTMENT	0	0.00	ii vaide, section d	N/A	N/A			
OTAL SPECIALS A	AND CHARGES	7.00	1,350.11						
	ESCRIPTION		RATE		ACRES	1	TOTAL	SOT	
CODE D	ATE FOREST CROP PRE 7	12		/ACRE	105.000			Sec J Line 1	
				/ACRE	538.000			Sec J Line 2	
1 PRIV	ATE FOREST CROP POST	71	3.60				28.00	Sec J Line 3	
1 PRIV. 2 PRIV				/ACRE	140.000	)			
1 PRIV. 2 PRIV. 3 PRIV.	ATE FOREST CROP POST		0.20	/ACRE /ACRE	140.000 0.000		0.00		
1 PRIV. 2 PRIV. 3 PRIV. 4 COU	ATE FOREST CROP POST ATE FOREST CROP SPEC		0.20 0.00	•		)		Sec K Line 3	
1 PRIV. 2 PRIV. 3 PRIV. 4 COU 5 MFL	ATE FOREST CROP POST ATE FOREST CROP SPEC NTY FOREST CROP		0.20 0.00 1.90	/ACRE	0.000	)	12,675.15 17,137.71	Sec K Line 3 Sec K Line 4	
1 PRIV. 2 PRIV. 3 PRIV. 4 COU 5 MFL 6 MFL 7 MFL	ATE FOREST CROP POST ATE FOREST CROP SPEC NTY FOREST CROP OPEN POST 2004 CLOSED POST 2004 OPEN PRE 2005		0.20 0.00 1.90 9.49 0.72	/ACRE /ACRE /ACRE /ACRE	0.000 6,671.130 1,805.870 18,685.420	)	12,675.15 17,137.71 13,453.50	Sec K Line 3 Sec K Line 4 Sec K Line 1	
1 PRIV 2 PRIV 3 PRIV 4 COU 5 MFL 6 MFL 7 MFL 8 MFL	ATE FOREST CROP POST ATE FOREST CROP SPEC NTY FOREST CROP OPEN POST 2004 CLOSED POST 2004 OPEN PRE 2005 CLOSED 2005	IAL	0.20 0.00 1.90 9.49 0.72 1.68	/ACRE /ACRE /ACRE /ACRE /ACRE	0.000 6,671.130 1,805.870 18,685.420 1,140.120	1	12,675.15 17,137.71 13,453.50 1,915.40	Sec K Line 3 Sec K Line 4 Sec K Line 1 Sec K Line 2	
1 PRIV 2 PRIV 3 PRIV 4 COU 5 MFL 6 MFL 7 MFL 8 MFL	ATE FOREST CROP POST ATE FOREST CROP SPEC NTY FOREST CROP OPEN POST 2004 CLOSED POST 2004 OPEN PRE 2005	IAL	0.20 0.00 1.90 9.49 0.72 1.68	/ACRE /ACRE /ACRE /ACRE	0.000 6,671.130 1,805.870 18,685.420	1	12,675.15 17,137.71 13,453.50 1,915.40	Sec K Line 3 Sec K Line 4 Sec K Line 1	
1 PRIV 2 PRIV 3 PRIV 4 COU 5 MFL 6 MFL 7 MFL 8 MFL	ATE FOREST CROP POST ATE FOREST CROP SPEC NTY FOREST CROP OPEN POST 2004 CLOSED POST 2004 OPEN PRE 2005 CLOSED 2005 CLOSED PRE 2005 MINII	IAL	0.20 0.00 1.90 9.49 0.72 1.68	/ACRE /ACRE /ACRE /ACRE /ACRE	0.000 6,671.130 1,805.870 18,685.420 1,140.120	1	12,675.15 17,137.71 13,453.50 1,915.40	Sec K Line 3 Sec K Line 4 Sec K Line 1 Sec K Line 2 Sec K Line 5	
1 PRIV 2 PRIV 3 PRIV 4 COU 5 MFL 6 MFL 7 MFL 8 MFL 9 MFL	ATE FOREST CROP POST ATE FOREST CROP SPEC NTY FOREST CROP OPEN POST 2004 CLOSED POST 2004 OPEN PRE 2005 CLOSED 2005 CLOSED PRE 2005 MINII	IAL	0.20 0.00 1.90 9.49 0.72 1.68	/ACRE /ACRE /ACRE /ACRE /ACRE	0.000 6,671.130 1,805.870 18,685.420 1,140.120 0.000	1	12,675.15 17,137.71 13,453.50 1,915.40	Sec K Line 3 Sec K Line 4 Sec K Line 1 Sec K Line 2 Sec K Line 5	
1 PRIV 2 PRIV 3 PRIV 4 COU 5 MFL 6 MFL 7 MFL 8 MFL 9 MFL TOT	ATE FOREST CROP POST ATE FOREST CROP SPEC NTY FOREST CROP OPEN POST 2004 CLOSED POST 2004 OPEN PRE 2005 CLOSED 2005 CLOSED PRE 2005 MINII	IAL	0.20 0.00 1.90 9.49 0.72 1.68 7.37	/ACRE /ACRE /ACRE /ACRE /ACRE	0.000 6,671.130 1,805.870 18,685.420 1,140.120 0.000 29,085.54	1	12,675.15 17,137.71 13,453.50 1,915.40	Sec K Line 3 Sec K Line 4 Sec K Line 1 Sec K Line 2 Sec K Line 5	
1 PRIV 2 PRIV 3 PRIV 4 COU 5 MFL 6 MFL 7 MFL 8 MFL 9 MFL TOT	ATE FOREST CROP POST ATE FOREST CROP SPECI NTY FOREST CROP OPEN POST 2004 CLOSED POST 2004 OPEN PRE 2005 CLOSED 2005 CLOSED PRE 2005 MINIII AL DESCRIPTION K FARMS	IAL	0.20 0.00 1.90 9.49 0.72 1.68 7.37 QUANITY 0 0	/ACRE /ACRE /ACRE /ACRE /ACRE	0.000 6,671.130 1,805.870 18,685.420 1,140.120 0.000 29,085.54 AMOUNT 0.00 0.00	N/A Sec L Line 1	12,675.15 17,137.71 13,453.50 1,915.40	Sec K Line 3 Sec K Line 4 Sec K Line 1 Sec K Line 2 Sec K Line 5	
1 PRIV 2 PRIV 3 PRIV 4 COU 5 MFL 6 MFL 7 MFL 8 MFL 9 MFL TOT CODE D 1 MINI 2A COAL	ATE FOREST CROP POST ATE FOREST CROP SPEC NTY FOREST CROP OPEN POST 2004 CLOSED POST 2004 OPEN PRE 2005 CLOSED 2005 CLOSED PRE 2005 MINII AL DESCRIPTION K FARMS L DOCKS L DOCKS	NG	0.20 0.00 1.90 9.49 0.72 1.68 7.37 QUANITY 0 0	/ACRE /ACRE /ACRE /ACRE /ACRE	0.000 6,671.130 1,805.870 18,685.420 1,140.120 0.000 29,085.54 AMOUNT 0.00 0.00	N/A Sec L Line 1 Sec L Line 1	12,675.15 17,137.71 13,453.50 1,915.40	Sec K Line 3 Sec K Line 4 Sec K Line 1 Sec K Line 2 Sec K Line 5	
1 PRIV 2 PRIV 3 PRIV 4 COU 5 MFL 6 MFL 7 MFL 8 MFL 9 MFL  TOT  CODE D 1 MINI 2A COAL 4A GRAI	ATE FOREST CROP POST ATE FOREST CROP SPEC NTY FOREST CROP OPEN POST 2004 CLOSED POST 2004 CLOSED POST 2005 CLOSED 2005 CLOSED PRE 2005 MINII AL  SESCRIPTION K FARMS L DOCKS L DOCKS IN ELEVATORS & WAREH	NG HOUSES	0.20 0.00 1.90 9.49 0.72 1.68 7.37 QUANITY 0 0	/ACRE /ACRE /ACRE /ACRE /ACRE	0.000 6,671.130 1,805.870 18,685.420 1,140.120 0.000 29,085.54 AMOUNT 0.00 0.00 0.00	N/A Sec L Line 1 Sec L Line 1 N/A	12,675.15 17,137.71 13,453.50 1,915.40	Sec K Line 3 Sec K Line 4 Sec K Line 1 Sec K Line 2 Sec K Line 5	
1 PRIV 2 PRIV 3 PRIV 4 COU 5 MFL 6 MFL 7 MFL 8 MFL 9 MFL TOT CODE D 1 MINI 2A COAI 4A GRAI 4B GRAI	ATE FOREST CROP POST ATE FOREST CROP SPEC NTY FOREST CROP OPEN POST 2004 CLOSED POST 2004 OPEN PRE 2005 CLOSED 2005 CLOSED PRE 2005 MINII AL DESCRIPTION K FARMS L DOCKS L DOCKS	NG HOUSES	0.20 0.00 1.90 9.49 0.72 1.68 7.37 QUANITY 0 0	/ACRE /ACRE /ACRE /ACRE /ACRE	0.000 6,671.130 1,805.870 18,685.420 1,140.120 0.000 29,085.54 AMOUNT 0.00 0.00 0.00 0.00	N/A Sec L Line 1 Sec L Line 1	12,675.15 17,137.71 13,453.50 1,915.40	Sec K Line 3 Sec K Line 4 Sec K Line 1 Sec K Line 2 Sec K Line 5	

# SOT Instructions - Municipalities Not Required to File a TIW - GCS Tax System Report

#### **GENERAL**

#### This section contains:

- Instructions for completing the Statement of Taxes (SOT) (Form PA-632A) when the municipal clerk receives the county reports titled "STOTAXESLST" and "CALTAXESLST" from GCS Property Assessment and Taxation Systems
- Guide for municipalities with no Tax Incremental Financing Districts (TIDs) or not required to file a Tax Increment
  Worksheet (TIW)

### I. BEFORE FILING - Check overrun or underrun

- To avoid reissuing tax bills before you approve the printing of your tax bills:
  - o Complete the SOT, Sec. A through Sec. F and review the overrun/underrun line
    - If your overrun/underrun is more than a few dollars, review your mill rate worksheet and county reports to ensure the correct levies were entered
    - Note: A large overrun/underrun could affect your levy limit on your levy limit worksheet
- If your overrun/underrun amount is:
  - o **Positive** you will collect more than allowed. Review your entries and mill rate worksheet to determine where an amount is over-reported.
  - Negative you will collect less than needed. Review your entries and mill rate worksheet to determine where an amount is under-reported.
- Contact our Local Government Services Bureau or the county if you cannot identify and fix the error

#### II. FILING INFORMATION

## Step 1 – Sections A, B, D and E

- Verify amounts auto-filled on Form PA-632A match both
  - o Tax levy amounts reported to you by each taxing jurisdiction
  - Amounts listed in Col. "Amount Levied" of your county report titled "STOTAXESLST"
- If amounts do not match stop and contact the county or our Local Government Services Bureau

# Step 2 - Section C: Town, Village or City Taxes

Enter amounts listed in Col. "Amount Levied" of your county report titled "STOTAXESLST" where appropriate:

- Line C-1 enter other special purpose districts (ex: lighting, business improvement, utility) levies and values
   Click " Add" to add special purpose districts and amounts
- Line C-2 this amount is zero
- Line C-3 the total tax increment for county environmental remediation TIF district
  - Uncommon most will enter zero
- Line C-4 and C-5 verify pre-filled amounts match county and state special charges amounts from your county's tax levy apportionment certification
- Line C-6 enter your municipality's property tax levy (approved at your meeting to adopt the levy)
- Line C-7 enter surplus funds (ex: proceeds from landfill) applied to reduce taxes
  - Uncommon most will enter zero
- Line C-8 Total of Sec. C this amount auto calculates

**Note:** If you did not include the pre-filled amounts in Lines C-4 and C-5 on your mill rate worksheet, stop and contact the county so you can adjust the local levy total, recalculate your tax bills, and rerun your reports.

## Step 3 - Section F: Total General Property Taxes Apportioned

• Line F – this section provides the total of all gross general property taxes levied on the tax roll. The sum of Secs. A, B, C, D and E auto calculate. This total should match Col. "Amount Levied," line "Total General" of the county report titled "STOTAXESLST."

## Step 4 – Section F: Lines F-1 through F-5

Use the applicable report to enter real estate value amount. Enter amount from:

- Line 1 Gross Tax line of the "CALTAXESLST" report
- Line 2 School Levy Tax Credit line of the "CALTAXESLST" report
- Line 3 Lottery Credit line of the "CALTAXESLST" report
- Line 4 First Dollar line of the "CALTAXESLST" report
- Line 5 verify "Net general property taxes to be collected" amount matches the "Net Tax" column of the "CALTAXESLST" report
- Line F-6 Overrun or underrun
  - Auto calculates
  - Verify amount matches "Overrun/Underrun" line amount in Col. "Overrun/Underrun," Line "Total General" of the "STOTAXESLST" report
  - o May be a negative or positive number, but is generally less than \$1.00

## Step 5 – Section G: Special Assessments and Charges

- **Special assessments** enter special assessments in the appropriate column for the entity you are collecting on behalf of
- Special charges enter special charges in the appropriate column for the entity you are collecting on behalf of
- If an assessment or charge does not fit the descriptions listed, click " Add" to add a category
- Refer to EXAMPLE IV STOTAXESLST REPORT FROM GCS and EXAMPLE V CALTAXESLST REPORT FROM GCS for Sec. G entries

### **Step 6 – Section H: Omitted Property Taxes**

- Enter omitted property taxes from previous year(s)
  - o This is from the calculation of omitted tax bills to be sent with your current year roll
  - See assessor's Omitted Property Roll report for tax calculations

## Step 7 - Section I: Sec. 70.43 Corrections

- Enter total taxes due or taxes refunded from assessor errors (will be a negative amount if taxes were refunded)
  - o See assessor's Correction of Errors by Assessor's report for tax calculations

### Step 8 - Section J: PFC Taxes

- Verify amounts calculated match those on the "STOTAXESLST" report and total from Forest Crop column on the "CALTAXESLST" report
- Expect small differences due to rounding and enter correct amounts in the Adjusted Total Column

### **Step 9 – Section K: MFL Taxes**

- Verify amounts calculated match those on the "STOTAXESLST" report and total from Forest Crop column on the "CALTAXESLST" report
- Expect small differences due to rounding and enter correct amounts in the Adjusted Total Column

### Step 10 – Section L: Occupational Taxes

- Enter the applicable numbers of tons from the tax roll
  - Most municipalities will report zero in all lines
  - o Total column auto calculates

### **Step 11 – Section M: Aggregate Amount of Taxes**

- Sum of Lines F, F-6, G, H, I, J, K and L auto-calculate
- Amount may not appear anywhere on the "STOTAXESLST" report or "CALTAXESLST" report
- Add your county summary sections together and verify against the Sec. M total

### **III. LOCAL GOVERNMENT SERVICES CONTACTS**

- Deb Werner <u>debra.werner@wisconsin.gov</u> or (608) 264-6892
- Lynn Oldenburg <u>lynn.oldenburg@wisconsin.gov</u> or (608) 266-2569

# IV. EXAMPLE – STOTAXESLST REPORT FROM GCS

	20X	BADGER COUNTY SESSMENT AND TA (X STATEMENT OF TOWN OF BUCKY E	XATION SYSTEM TAXES					RUN DAT	t: STOTAXESLST TE: 01/01/0101 E: 01:01:01 AM PAGE 1
Municipal Treasurer: PO Box 36	PLAN: 20XX 50-50 R.E. VALUE P.P. VALUE (PP EXEMPT	PAYMENT PLAN TOTAL VALUE	FULL: 01/31/20XX R.E. VALUE P.P. VALUE (PP EXEMPT	1: 01/31/20XX AMOUNT TO COLLECT	2: 07/31/20XX **AMOUNT** LEVIED	SOT	RATIO OVERRUN UNDERRUN	0.9183 SOT	RATE
CODE DESCRIPTION	1/1/2024)		1/1/2024)			Sec		Sec	
BADGER COUNTY	103,942,000 n/a	103,942,000 n/a	591,925.35 n/a	591,925.35 n/a	591,925.33	Α	(0.02	)	0.005694766
TOWN OF BUCKY BADGER	103,942,000 n/a	103,942,000 n/a	527,364.34 n/a		527,364.16	C, Sum of lines 1, 4, 5, 6	(0.18	)	0.005073639
0000 BADGER SCHOOL DISTRICT	103,942,000 n/a	103,942,000 n/a	1,231,784.99 n/a	1,231,784.99 n/a	1,231,785.02	D	0.03		0.011850696
0000 BADGER VTAE	103,942,000 n/a	•	22,152.18 n/a	22,152.18	22,151.95	E	(0.23	)	0.000213118
0000 BADGER LAKE DISTRICT	39,799,800 n/a		31,187.54 n/a	31,187.54	31,187.53 n/a	В	(0.01	)	0.000783610
		TOTAL GENERAL	2,404,414.40 F1		2,404,413.99	F	-0.41	L F-6	0.060412715
STATE SCHOOL CREDIT	103,942,000 n/a	103,942,000	236,751.93 F2 n/a	•	236,752.01		0.08	3	0.002277732
		TOTAL CREDIT	236,751.93 n/a		236,752.01		0.08	3	0.002277732
	•	TOTAL NET	2,167,662.47	2,167,662.47	2,167,661.98		-0.49	)	0.054464143
CODE DESCRIPTION			COUNT		TOTAL		CATEGORY	SOT	
001 WATER MAIN - LATERAL			2		101.37		A	Sec. G	
002 SEWER MAIN & LATERAL 018 LOTTERY SPECIAL CHARGE			2		24.42 644.32		A C	Sec. G Sec. G	
TOTAL SPECIAL ASSESSMEN	NTS		4		125.79		A	Sec. G	
TOTAL SPECIAL CHARGES			2		644.32		С	Sec. G	
TOTAL DELINQUENT UTILIT		BADGER COUNTY			580.00		D		: STOTAXESLST
		SESSMENT AND TA							TE: 01/01/0101
		CX STATEMENT OF TOWN OF BUCKY						KUN IIM	E: 01:01:01 AM PAGE 1
CODE DESCRIPTION			ACRES		TOTAL	SOT			
W1 PRIVATE FOREST CROP PRE		0.10 /ACRE	105.000			Sec J Line 1			
W2 PRIVATE FOREST CROP POS		3.60 /ACRE	538.000			Sec J Line 2			
W3 PRIVATE FOREST CROP SPEC W4 COUNTY FOREST CROP	CIAL	0.20 /ACRE	140.000 0.000		28.00 0.00	Sec J Line 3			
W5 MFL OPEN POST 2004 W6 MFL CLOSED POST 2004		1.90 /ACRE 9.49 /ACRE	6,671.130 1,805.870			Sec K Line 3 Sec K Line 4			
W7 MFL OPEN PRE 2005		0.72 /ACRE	18,685.420		-	Sec K Line 4			
W8 MFL CLOSED 2005		1.68 /ACRE	1.140.120			Sec K Line 2			
W9 MFL CLOSED PRE 2005 MIN	ING	7.37 /ACRE	-			Sec K Line 5			
TOTAL			29,085.54		47,157.06				

### V. EXAMPLE – CALTAXESLST REPORT FROM GCS

				DGER COUNTY				ALTAXESLST	
				PERTY CALCULATION				01/01/0101	
			000 - TOW	'N OF BUCKY BADGER				01:01:01 AM	
				GROSS TAX			PAGE 1		
				SCHOOL LEVY TAX CREDIT					
				FIRST DOLLAR CREDIT				FOREST CROP	
	LAND	FAIR MARKET		GROSS TAX		SPECIAL ASSE		WOODLAND	
	IMPROVEMENT			LOTTERY CREDIT	CREDIT	SPECIAL CHAI		MANAGED	
	TOTAL			NETTAX	CLAIMS		CHARGES	OCCUPATIONAL	TOTAL DUE
	22.584.000	445 555 000	SOT	2		SOT	438.70	4078.74	
EAL ESTATE	37,654,900 66,287,100	145,556,900	Sec F Line 1 Sec F Line 2	2,404,414.40 236,751.93		Sec. G Sec. G	125.79 644.32		) SOT Sec J ) 2.056,315.78
	103.942.000		Sec F Line 4	65,592.51		Sec. G	580.00		SOT Sec K
			GROSS TAX	2,102,069.96					
			Sec F Line 3	94,261.35	398				
			NET TAX	2,007,808.61					
ERSONAL	***			***					***
ROPERTY	N/A	N/A		N/A		N/A		N/A	N/A
AX ROLL			SOT				SOT		
DTALS	37,654,900	145,556,900	Sec F Line 1	2,404,414.40			Sec J	1975.30	2,056,315.78
	66,287,100		Sec F Line 2	236,751.93				0.00	
	103,942,000		Sec F Line 4	65,592.51			Sec K	45,181.76	
			GROSS TAX	2,102,069.96					
			Sec F Line 3	94,261.35 2.007.808.61	398	3			
			NET TAX	2,007,808.61					
		REAL ES	STATE		PERSONAL P	PROPERTY			
CODE DESC	RIPTION	COUNT	TOTAL	SOT	COUNT	TOTAL			
	MAIN & LATERAL	2		Section G	N/A	N/A			
	MAIN & LATERAL	2		Section G	N/A	N/A			
	MPROVEMENTS	0		if value, Section G	N/A	N/A			
04 SIDEWAL		ō		if value, Section G	N/A	N/A			
05 STORM S	EWER	0	0.00	if value, Section G	N/A	N/A			
06 STREET L	IGHTING	0	0.00	if value, Section G	N/A	N/A			
07 SEAL COA	ATING	0		if value, Section G	N/A	N/A			
08 GREENBE	ELTS	0	0.00	if value, Section G	N/A	N/A			
	TCH & WTRCRS	0	0.00	if value, Section G	N/A	N/A			
10 OTHER		0		if value, Section G	N/A	N/A			
	OXIOUS WEEDS	0		if value, Section G	N/A	N/A			
12 SNOW RI		0		if value, Section G	N/A	N/A			
13 GARBAG	E	0		if value, Section G	N/A	N/A			_
				OGER COUNTY				RT #: CALTAXESLS	
				PERTY CALCULATION				DATE: 01/01/010:	
			000 - TOW	N OF BUCKY BADGER			RUNT	TIME: 01:01:01 AN	
			TATE		DEDCOM	DODEST!		PAGE 1	
	DIDTION	REAL ES		507	PERSONAL				
CODE DESC 14 OTHER	RIFTION	COUNT 2	TOTAL 644 32	SOT Section G	COUNT N/A	TOTAL N/A			
	ENT WATER/SEW	1		Section G	N/A N/A	N/A N/A			
	ENT SEWER/WAT	0		if value, Section G	N/A	N/A			
17 FIRE DEP		0		if value, Section G	N/A	N/A N/A			
17 FIRE DEF	ALC: MENT		0.00	ii value, section d	14/5	n/A			
TOTAL SPECIALS AND	CHARGES	7.00	1,350.11						
CODE DESC			RATE		ACRES		TOTAL	SOT	
	FOREST CROP PRE 72			/ACRE	105.000			Sec J Line 1	
	FOREST CROP POST 71	-		/ACRE	538.000		-,	Sec J Line 2	
	FOREST CROP SPECIAL	L		/ACRE	140.000			Sec J Line 3	
	FOREST CROP			/ACRE	0.000		0.00		
	N POST 2004			/ACRE	6,671.130			Sec K Line 3	
	SED POST 2004			/ACRE	1,805.870		-	Sec K Line 4	
	N PRE 2005			/ACRE	18,685.420			Sec K Line 1	
8 MFL CLO				/ACRE	1,140.120			Sec K Line 2	
9 MFL CLO	SED PRE 2005 MINING	i	7.37	/ACRE	0.000	)	0	Sec K Line 5	
TOTAL					29,085.54		47,157.06	i	
CODE DESC			QUANITY		AMOUNT				
1 MINK FA			0			N/A			
2A COAL DO			0			Sec L Line 1			
28 COAL DO			0			Sec L Line 1			
	EVATORS & WAREHO	USES	0		0.00	N/A			
4B GRAIN EL	EVATORS & WAREHO	USES	0			N/A Sec L Line 2			