

GENERAL

This document 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
 - 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
 - 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 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
- **Line 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
 - 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)
 - 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
 - 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 – debra.werner@wisconsin.gov or (608) 264-6892
- Lynn Oldenburg – lynn.oldenburg@wisconsin.gov or (608) 266-2569

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

Badger County 20XX		102 - Village of Badger 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	n/a	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 property	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 Assessments and Charges								Section G		
Special Assessment										
1		Special Assessment PRIN	7	n/a	13,193.00		13,193.00			
Special Charge										
2		Special Assessment Interest	7	n/a	3,062.00		3,062.00			
80		Delinquent Refuse Charge	35	n/a	1,817.00		1,817.00			
91		Delinquent Water Utility Charge	39	n/a	5,759.00		5,759.00			
92		Delinquent Sewer Utility Charge	38	n/a	6,816.00		6,816.00			
Total Special Assessments and Charges					30,647.00		30,647.00	Section G		
PFC, MFL, WTL Charges								Section J, K		
W6 Managed Forest Land - Closed (After 2004)			1	20.96	198.90		198.90			
Total PFC, MFL, WTL					198.90		198.90	Section J, K		
No Occupational Taxes					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 of Taxes										
Total Tax Roll					\$ 1,824,003.47				Section M	
Overrun/Underrun					\$ 0.31				Section F, Line 6	
Delinquent Tax Parcels										
## parcels have taxes due from 20XX										
Tax Levies Reported to County										
		Taxing Jurisdiction					Levy			
11		State of Wisconsin				\$	-	n/a		
75		Badger County				\$	416,158.59	Section A		
102		Village of Badger				\$	382,009.37	Section C, Sum of Lines 1, 4, 5, 6		
0125		Badger School District				\$	916,908.13	Section D		
1800		Badger Tech College				\$	74,081.17	Section E		
5020		Badger Lake District				\$	4,000.00	Section B		
Total Levies							\$ 1,793,157.26	Section F		
Total Gross Tax							\$ 1,793,157.57	Section F, Line 1		
Overrun/Underrun							\$ 0.31	Section F, Line 6		
511		School Levy Tax Credit				\$	109,997.13			

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