

## GENERAL

**This document 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:**
  - File the TIW
  - 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.
  - **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
  - 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)
  - **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
  - 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 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
  - 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](mailto:debra.werner@wisconsin.gov) or (608) 264-6892
- Lynn Oldenburg – [lynn.oldenburg@wisconsin.gov](mailto: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	
<b>Total</b>			<b>1,793,157.57</b>	<b>83,273.75</b>	<b>109,997.17</b>	<b>37,683.84</b>	<b>1,562,202.81</b>	Section F, Lines 1, 3, 2, 4, 5	
<b>Special Assessments and Charges</b>								Section G	
<b>Special Assessment</b>									
1	Special Assessment PRIN	7	n/a	13,193.00			13,193.00		
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		
<b>Total Special Assessments and Charges</b>								30,647.00	
<b>PFC, MFL, WTL Charges</b>								Section J, K	
W6 Managed Forest Land - Closed (After 2004)									
		1	19.5	198.90			198.90		
<b>Total PFC, MFL, WTL</b>								198.90	
<b>No Occupational Taxes</b>								0.00	
								Section L	
								Section M; Section F, Lines 3, 2, 4	
<b>Values for Statement of Taxes</b>			1,824,003.47	83,273.75	109,997.17	37,683.84	1,593,048.71		
<b>Total Tax Roll</b>			\$ 1,824,003.47					Section M	
<b>Overrun/Underrun</b>			\$ 0.31					Section F, Line 6	
<b>Delinquent Tax Parcels</b>									
<b>## parcels have taxes due from 20XX</b>									
<b>Tax Levies Reported to County</b>									
11	Taxing Jurisdiction						Levy		
	State of Wisconsin					\$	-	n/a	
75	Badger County					\$	416,158.59	Section A + county share of tax increment (see TIW Col E)	
102	Village of Badger					\$	382,009.37	Section C, Sum of Lines 1, 4, 5, 6 + municipality share of tax increment (see TIW Col E)	
0125	Badger School District					\$	916,908.13	Section D + school district share of tax increment (see TIW Col E)	
1800	Badger Tech College					\$	74,081.17	Section E + tech college share of tax increment (see TIW Col E)	
5020	Badger Lake District					\$	4,000.00	Section B + special district share of tax increment (see TIW Col E)	
<b>Total Levies</b>							\$ 1,793,157.26		
<b>Total Gross Tax</b>							\$ 1,793,157.57	Section F, Line 1	
<b>Overrun/Underrun</b>							\$ 0.31	Section F, Line 6	
511	School Levy Tax Credit					\$	109,997.13		

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