

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

IV. EXAMPLE – STOTAXESLST REPORT FROM GCS

BADGER COUNTY PROPERTY ASSESSMENT AND TAXATION SYSTEM 20XX STATEMENT OF TAXES 000 - TOWN OF BUCKY BADGER							REPORT #: STOTAXESLST RUN DATE: 01/01/0101 RUN TIME: 01:01:01 AM PAGE 1
Municipal Treasurer: PO Box 36 *****DISTRICT*****	PLAN: 20XX 50-50	PAYMENT PLAN	FULL: 01/31/20XX	1: 01/31/20XX	2: 07/31/20XX	RATIO	0.9183
	R.E. VALUE	TOTAL	R.E. VALUE	AMOUNT	**AMOUNT**	OVERRUN	RATE
	P.P. VALUE	VALUE	P.P. VALUE	TO COLLECT	LEVIED	UNDERRUN	
CODE DESCRIPTION	(PP EXEMPT 1/1/2024)		(PP EXEMPT 1/1/2024)			TIW	SOT Sec
BADGER COUNTY	103,942,000	103,942,000	591,925.35	591,925.35	591,925.33	(0.02)	0.005694766
	n/a	n/a	n/a	n/a			Sect A + county share of tax increment (see TIW, Col. E)
TOWN OF BUCKY BADGER	103,942,000	103,942,000	527,364.34	527,364.34	527,364.16	(0.18)	0.005073639
	n/a	n/a	n/a	n/a			Sect C, sum of lines 1, 4, 5, 6 + muni share of tax increment (see TIW, Col. E)
0000 BADGER SCHOOL DISTRICT	103,942,000	103,942,000	1,231,784.99	1,231,784.99	1,231,785.02	0.03	0.011850696
	n/a	n/a	n/a	n/a			Sect D + school share of tax increment (see TIW, Col. E)
0000 BADGER VTAE	103,942,000	103,942,000	22,152.18	22,152.18	22,151.95	(0.23)	0.000213118
	n/a	n/a	n/a	n/a			Sect E + tech college share of tax increment (see TIW, Col. E)
0000 BADGER LAKE DISTRICT	39,799,800	39,799,800	31,187.54	31,187.54	31,187.53	(0.01)	0.000783610
	n/a	n/a	n/a	n/a			Sect B + school share of tax increment (see TIW, Col. E)
		TOTAL GENERAL	2,404,414.40 F1	2,404,414.40	2,404,413.99	-0.41	F-6 0.060412715
			n/a	n/a			
STATE SCHOOL CREDIT	103,942,000	103,942,000	236,751.93 F2	236,751.93	236,752.01	0.08	0.002277732
	n/a		n/a				
		TOTAL CREDIT	236,751.93	236,751.93	236,752.01	0.08	0.002277732
			n/a				
		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			2		24.42	A	Sec. G
018 LOTTERY SPECIAL CHARGE			2		644.32	C	Sec. G
TOTAL SPECIAL ASSESSMENTS			4		125.79	A	Sec. G
TOTAL SPECIAL CHARGES			2		644.32	C	Sec. G
TOTAL DELINQUENT UTILITIES			1		580.00	D	Sec. G
BADGER COUNTY PROPERTY ASSESSMENT AND TAXATION SYSTEM 20XX STATEMENT OF TAXES 000 - TOWN OF BUCKY BADGER							REPORT #: STOTAXESLST RUN DATE: 01/01/0101 RUN TIME: 01:01:01 AM PAGE 1
CODE DESCRIPTION		ACRES		TOTAL		SOT	
W1 PRIVATE FOREST CROP PRE 72	0.10 /ACRE	105.000		10.50		Sec J Line 1	
W2 PRIVATE FOREST CROP POST 71	3.60 /ACRE	538.000		1,936.80		Sec J Line 2	
W3 PRIVATE FOREST CROP SPECIAL	0.20 /ACRE	140.000		28.00		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		17,137.71		Sec K Line 4	
W7 MFL OPEN PRE 2005	0.72 /ACRE	18,685.420		13,453.50		Sec K Line 1	
W8 MFL CLOSED 2005	1.68 /ACRE	1,140.120		1,915.40		Sec K Line 2	
W9 MFL CLOSED PRE 2005 MINING	7.37 /ACRE	-		0.00		Sec K Line 5	
TOTAL		29,085.54		47,157.06			
TOTAL NUMBER OF PROPERTIES:		2,564 REAL ESTATE					

V. EXAMPLE – CALTAXESLST REPORT FROM GCS

		BADGER COUNTY 20XX PROPERTY CALCULATION 000 - TOWN OF BUCKY BADGER			REPORT #: CALTAXESLST RUN DATE: 01/01/0101 RUN TIME: 01:01:01 AM PAGE 1		
LAND IMPROVEMENT TOTAL	FAIR MARKET	GROSS TAX		LOTTERY CREDIT	SPECIAL ASSESSMENT SPECIAL CHARGES DELINQUENT CHARGES	FOREST CROP	
		SCHOOL LEVY TAX CREDIT FIRST DOLLAR CREDIT	NET TAX			WOODLAND MANAGED	OCCUPATIONAL TOTAL DUE
		SOT			SOT		
REAL ESTATE	37,654,900	145,556,900	Sec F Line 1	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 2,056,315.78
	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		
			NET TAX	2,007,808.61			
PERSONAL PROPERTY	N/A	N/A		N/A	N/A		N/A N/A
		SOT			SOT		
TAX ROLL TOTALS	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	398		
			NET TAX	2,007,808.61			
		REAL ESTATE			PERSONAL PROPERTY		
CODE	DESCRIPTION	COUNT	TOTAL	SOT	COUNT	TOTAL	
01	WATER MAIN & LATERAL	2	101.37	Section G	N/A	N/A	
02	SEWER MAIN & LATERAL	2	24.42	Section G	N/A	N/A	
03	STREET IMPROVEMENTS	0	0.00	if value, Section G	N/A	N/A	
04	SIDEWALKS	0	0.00	if value, Section G	N/A	N/A	
05	STORM SEWER	0	0.00	if value, Section G	N/A	N/A	
06	STREET 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	
08	GREENBELTS	0	0.00	if value, Section G	N/A	N/A	
09	DRAIN DITCH & WTRCRS	0	0.00	if value, Section G	N/A	N/A	
10	OTHER	0	0.00	if value, Section G	N/A	N/A	
11	DESTR/NOXIOUS WEEDS	0	0.00	if value, Section G	N/A	N/A	
12	SNOW REMOVAL	0	0.00	if value, Section G	N/A	N/A	
13	GARBAGE	0	0.00	if value, Section G	N/A	N/A	
		BADGER COUNTY 20XX PROPERTY CALCULATION 000 - TOWN OF BUCKY BADGER			REPORT #: CALTAXESLST RUN DATE: 01/01/0101 RUN TIME: 01:01:01 AM PAGE 1		
		REAL ESTATE			PERSONAL PROPERTY		
CODE	DESCRIPTION	COUNT	TOTAL	SOT	COUNT	TOTAL	
14	OTHER	2	644.32	Section G	N/A	N/A	
15	DELINQUENT WATER/SEW	1	580.00	Section G	N/A	N/A	
16	DELINQUENT SEWER/WA1	0	0.00	if value, Section G	N/A	N/A	
17	FIRE DEPARTMENT	0	0.00	if value, Section G	N/A	N/A	
TOTAL SPECIALS AND CHARGES		7.00	1,350.11				
CODE	DESCRIPTION	RATE	ACRES	TOTAL	SOT		
1	PRIVATE FOREST CROP PRE 72	0.10 /ACRE	105.000	10.50	Sec J Line 1		
2	PRIVATE FOREST CROP POST 71	3.60 /ACRE	538.000	1,936.80	Sec J Line 2		
3	PRIVATE FOREST CROP SPECIAL	0.20 /ACRE	140.000	28.00	Sec J Line 3		
4	COUNTY FOREST CROP	0.00 /ACRE	0.000	0.00			
5	MFL OPEN POST 2004	1.90 /ACRE	6,671.130	12,675.15	Sec K Line 3		
6	MFL CLOSED POST 2004	9.49 /ACRE	1,805.870	17,137.71	Sec K Line 4		
7	MFL OPEN PRE 2005	0.72 /ACRE	18,685.420	13,453.50	Sec K Line 1		
8	MFL CLOSED 2005	1.68 /ACRE	1,140.120	1,915.40	Sec K Line 2		
9	MFL CLOSED PRE 2005 MINING	7.37 /ACRE	0.000	0	Sec K Line 5		
TOTAL			29,085.54	47,157.06			
CODE	DESCRIPTION	QUANTITY	AMOUNT				
1	MINK FARMS	0	0.00	N/A			
2A	COAL DOCKS	0	0.00	Sec L Line 1			
2B	COAL DOCKS	0	0.00	Sec L Line 1			
4A	GRAIN ELEVATORS & WAREHOUSES	0	0.00	N/A			
4B	GRAIN ELEVATORS & WAREHOUSES	0	0.00	N/A			
5	PETROLEUM REFINERIES	0	0.00	Sec L Line 2			
6	IRON ORE CONCNT.	0	0.00	Sec L Line 3			