2016 CORRECTIONS OF ERRORS BY ASSESSORS
Sec. 70.43 Wis. Stats.

12-271 City of PRAIRIE DU CHIEN **2015 Equated Ratio 0.895064840**

SCHOOL CODE & NAME AND MAILING ADDRESS OF OWNER	REAL ESTATE LEGAL DESCRIPTION OR PERSONAL PROPERTY LOCATION		MFG ASSMT AT EQUATED LEVEL REAL ESTATE			MFG ASSMT AT EQUATED LEVEL PERSONAL PROPERTY	MILL RATE AREA	NET MILL RATE (1) FOR PREVIOUS YEAR	REAL ESTATE TAX DIFFERENCE DUE OR (REFUND)	PERSONAL PROP. TAX DIFFERENCE DUE OR (REFUND)
			LAND	IMPROVEMENTS	TOTAL					
124543 PRAIRIE SAND & GRAVEL INC 34592 CTY HWY K PO BOX 210 PR DU CHIEN WI 53821 0210	35294 CTY HWY K DOR Account Number: 000035294 Local Account Number:	PREVIOUS YEAR'S VALUE				808,700				
		CORRECTED VALUE				458,100				
		AMOUNT OF ADJUSTMENT				-350,600				
	TOTALS	AMOUNT OF ADJUSTMENT				-350,600				

MFGEQ110WI (R. 7-16)
Wisconsin Department of Revenue

(1) If Principal Residence, adjust to reflect Lottery & Gaming Credit, if Applicable

Value reported by DOR Line 23(f1) and (f2) on Final Statement of Assessment.

Combine amounts and enter on Line K on the Statement of Taxes.

2016 CORRECTIONS OF ERRORS BY ASSESSORS
Sec. 70.43 Wis. Stats.

13-251 City of MADISON **2015 Equated Ratio 0.968517991**

SCHOOL CODE & NAME AND MAILING ADDRESS OF OWNER	REAL ESTATE LEGAL DESCRIPTION OR PERSONAL PROPERTY LOCATION		MFG ASSMT AT EQUATED LEVEL REAL ESTATE			MFG ASSMT AT EQUATED LEVEL PERSONAL PROPERTY	MILL RATE AREA	NET MILL RATE (1) FOR PREVIOUS YEAR	REAL ESTATE TAX DIFFERENCE DUE OR (REFUND)	PERSONAL PROP. TAX DIFFERENCE DUE OR (REFUND)
			LAND	IMPROVEMENTS	TOTAL					
133381 CAPITAL WATER SOFTENER INC 2096 HELENA ST MADISON WI 53704 5520	2096 HELENA ST DOR Account Number: 000014497 Local Account Number: 802-2000-8	PREVIOUS YEAR'S VALUE				109,900				
		CORRECTED VALUE				14,000				
		AMOUNT OF ADJUSTMENT				-95,900				
	TOTALS	AMOUNT OF ADJUSTMENT				-95,900				

MFGEQ110WI (R. 7-16)
Wisconsin Department of Revenue

(1) If Principal Residence, adjust to reflect Lottery & Gaming Credit, if Applicable

Value reported by DOR Line 23(f1) and (f2) on Final Statement of Assessment.

Combine amounts and enter on Line K on the Statement of Taxes.

2016 CORRECTIONS OF ERRORS BY ASSESSORS
Sec. 70.43 Wis. Stats.

13-282 City of SUN PRAIRIE **2015 Equated Ratio 0.992316591**

SCHOOL CODE & NAME AND MAILING ADDRESS OF OWNER	REAL ESTATE LEGAL DESCRIPTION OR PERSONAL PROPERTY LOCATION		MFG ASSMT AT EQUATED LEVEL REAL ESTATE			MFG ASSMT AT EQUATED LEVEL PERSONAL PROPERTY	MILL RATE AREA	NET MILL RATE (1) FOR PREVIOUS YEAR	REAL ESTATE TAX DIFFERENCE DUE OR (REFUND)	PERSONAL PROP. TAX DIFFERENCE DUE OR (REFUND)
			LAND	IMPROVEMENTS	TOTAL					
135656 B & K METAL FAB LLC 385 LINNERUD DR SUN PRAIRIE WI 53590 2921	385 LINNERUD DR DOR Account Number: 000035915 Local Account Number: 55-49480	PREVIOUS YEAR'S VALUE				8,100				
		CORRECTED VALUE				1,100				
		AMOUNT OF ADJUSTMENT				-7,000				
	TOTALS	AMOUNT OF ADJUSTMENT				-7,000				

MFGEQ110WI (R. 7-16)
Wisconsin Department of Revenue

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Value reported by DOR Line 23(f1) and (f2) on Final Statement of Assessment.

Combine amounts and enter on Line K on the Statement of Taxes.

2016 CORRECTIONS OF ERRORS BY ASSESSORS
Sec. 70.43 Wis. Stats.

14-236 City of HORICON **2015 Equated Ratio 1.076150087**

SCHOOL CODE & NAME AND MAILING ADDRESS OF OWNER	REAL ESTATE LEGAL DESCRIPTION OR PERSONAL PROPERTY LOCATION		MFG ASSMT AT EQUATED LEVEL REAL ESTATE			MFG ASSMT AT EQUATED LEVEL PERSONAL PROPERTY	MILL RATE AREA	NET MILL RATE (1) FOR PREVIOUS YEAR	REAL ESTATE TAX DIFFERENCE DUE OR (REFUND)	PERSONAL PROP. TAX DIFFERENCE DUE OR (REFUND)
			LAND	IMPROVEMENTS	TOTAL					
142576 MYERS MANUFACTURING INC 68 ETNA RD LEBANON NH 03766 1403	300 INDUSTRIAL DR DOR Account Number: 000012396 Local Account Number:	PREVIOUS YEAR'S VALUE				375,500				
		CORRECTED VALUE				280,500				
		AMOUNT OF ADJUSTMENT				-95,000				
	TOTALS	AMOUNT OF ADJUSTMENT				-95,000				

MFGEQ110WI (R. 7-16)
Wisconsin Department of Revenue

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Value reported by DOR Line 23(f1) and (f2) on Final Statement of Assessment.

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2016 CORRECTIONS OF ERRORS BY ASSESSORS
Sec. 70.43 Wis. Stats.

14-241 City of JUNEAU **2015 Equated Ratio 1.043823784**

SCHOOL CODE & NAME AND MAILING ADDRESS OF OWNER	REAL ESTATE LEGAL DESCRIPTION OR PERSONAL PROPERTY LOCATION		MFG ASSMT AT EQUATED LEVEL REAL ESTATE			MFG ASSMT AT EQUATED LEVEL PERSONAL PROPERTY	MILL RATE AREA	NET MILL RATE (1) FOR PREVIOUS YEAR	REAL ESTATE TAX DIFFERENCE DUE OR (REFUND)	PERSONAL PROP. TAX DIFFERENCE DUE OR (REFUND)
			LAND	IMPROVEMENTS	TOTAL					
142744 TIMES PUBLISHING CO INC PO BOX 140 115 W MAIN ST WATERTOWN WI 53094 7623	122 S MAIN ST DOR Account Number: 000012409 Local Account Number:	PREVIOUS YEAR'S VALUE				2,500				
		CORRECTED VALUE				0				
		AMOUNT OF ADJUSTMENT				-2,500				
	TOTALS	AMOUNT OF ADJUSTMENT				-2,500				

MFGEQ110WI (R. 7-16)
Wisconsin Department of Revenue

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Value reported by DOR Line 23(f1) and (f2) on Final Statement of Assessment.

Combine amounts and enter on Line K on the Statement of Taxes.

2016 CORRECTIONS OF ERRORS BY ASSESSORS
Sec. 70.43 Wis. Stats.

25-018 **Town of MINERAL POINT** **2015 Equated Ratio** **0.993918854**

SCHOOL CODE & NAME AND MAILING ADDRESS OF OWNER	REAL ESTATE LEGAL DESCRIPTION OR PERSONAL PROPERTY LOCATION		MFG ASSMT AT EQUATED LEVEL REAL ESTATE			MFG ASSMT AT EQUATED LEVEL PERSONAL PROPERTY	MILL RATE AREA	NET MILL RATE (1) FOR PREVIOUS YEAR	REAL ESTATE TAX DIFFERENCE DUE OR (REFUND)	PERSONAL PROP. TAX DIFFERENCE DUE OR (REFUND)
			LAND	IMPROVEMENTS	TOTAL					
253633 IVEY CONSTRUCTION INC 1020 BOLLERUD ST MINERAL POINT WI 53565 1732	1020 BOLLERUD ST DOR Account Number: 000015025 Local Account Number:	PREVIOUS YEAR'S VALUE				471,200				
		CORRECTED VALUE				78,600				
		AMOUNT OF ADJUSTMENT				-392,600				
	TOTALS	AMOUNT OF ADJUSTMENT				-392,600				

MFGEQ110WI (R. 7-16)
Wisconsin Department of Revenue

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Value reported by DOR Line 23(f1) and (f2) on Final Statement of Assessment.

Combine amounts and enter on Line K on the Statement of Taxes.

2016 CORRECTIONS OF ERRORS BY ASSESSORS
Sec. 70.43 Wis. Stats.

28-246 City of LAKE MILLS **2015 Equated Ratio 0.999937105**

SCHOOL CODE & NAME AND MAILING ADDRESS OF OWNER	REAL ESTATE LEGAL DESCRIPTION OR PERSONAL PROPERTY LOCATION		MFG ASSMT AT EQUATED LEVEL REAL ESTATE			MFG ASSMT AT EQUATED LEVEL PERSONAL PROPERTY	MILL RATE AREA	NET MILL RATE (1) FOR PREVIOUS YEAR	REAL ESTATE TAX DIFFERENCE DUE OR (REFUND)	PERSONAL PROP. TAX DIFFERENCE DUE OR (REFUND)
			LAND	IMPROVEMENTS	TOTAL					
282898 WINGRA REDI-MIX INC PO BOX 44284 MADISON WI 53744 4284	N6003 HWY 89 DOR Account Number: 000029501 Local Account Number:	PREVIOUS YEAR'S VALUE				206,300				
		CORRECTED VALUE				19,200				
		AMOUNT OF ADJUSTMENT				-187,100				
	TOTALS	AMOUNT OF ADJUSTMENT				-187,100				

MFGEQ110WI (R. 7-16)
Wisconsin Department of Revenue

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Value reported by DOR Line 23(f1) and (f2) on Final Statement of Assessment.

Combine amounts and enter on Line K on the Statement of Taxes.

2016 CORRECTIONS OF ERRORS BY ASSESSORS
Sec. 70.43 Wis. Stats.

36-251 City of MANITOWOC **2015 Equated Ratio 1.048202480**

SCHOOL CODE & NAME AND MAILING ADDRESS OF OWNER	REAL ESTATE LEGAL DESCRIPTION OR PERSONAL PROPERTY LOCATION		MFG ASSMT AT EQUATED LEVEL REAL ESTATE			MFG ASSMT AT EQUATED LEVEL PERSONAL PROPERTY	MILL RATE AREA	NET MILL RATE (1) FOR PREVIOUS YEAR	REAL ESTATE TAX DIFFERENCE DUE OR (REFUND)	PERSONAL PROP. TAX DIFFERENCE DUE OR (REFUND)
			LAND	IMPROVEMENTS	TOTAL					
363290 WISC ALUMINUM FOUNDRY CO INC 838 S 16TH ST PO BOX 246 MANITOWOC WI 54221 0246	838 S 16TH ST DOR Account Number: 000012860 Local Account Number:	PREVIOUS YEAR'S VALUE				786,100				
		CORRECTED VALUE				516,200				
		AMOUNT OF ADJUSTMENT				-269,900				
	TOTALS	AMOUNT OF ADJUSTMENT				-269,900				

MFGEQ110WI (R. 7-16)
Wisconsin Department of Revenue

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Value reported by DOR Line 23(f1) and (f2) on Final Statement of Assessment.

Combine amounts and enter on Line K on the Statement of Taxes.

2016 CORRECTIONS OF ERRORS BY ASSESSORS
Sec. 70.43 Wis. Stats.

40-251 City of MILWAUKEE **2015 Equated Ratio 0.967857030**

SCHOOL CODE & NAME AND MAILING ADDRESS OF OWNER	REAL ESTATE LEGAL DESCRIPTION OR PERSONAL PROPERTY LOCATION		MFG ASSMT AT EQUATED LEVEL REAL ESTATE			MFG ASSMT AT EQUATED LEVEL PERSONAL PROPERTY	MILL RATE AREA	NET MILL RATE (1) FOR PREVIOUS YEAR	REAL ESTATE TAX DIFFERENCE DUE OR (REFUND)	PERSONAL PROP. TAX DIFFERENCE DUE OR (REFUND)
			LAND	IMPROVEMENTS	TOTAL					
403619 LASER CUTTING INC 1549 S 38TH ST MILWAUKEE WI 53215 1717	1549 S 38TH ST DOR Account Number: 000036150 Local Account Number: 9306-1743	PREVIOUS YEAR'S VALUE				22,800				
		CORRECTED VALUE				2,100				
		AMOUNT OF ADJUSTMENT				-20,700				
403619 INK DESIGNS LLC 2612 S GREELEY ST STE 122 MILWAUKEE WI 53207 2046	2612 S GREELEY ST DOR Account Number: 000040109 Local Account Number:	PREVIOUS YEAR'S VALUE				34,400				
		CORRECTED VALUE				1,200				
		AMOUNT OF ADJUSTMENT				-33,200				
403619 HELIOS-USA, LLC 330 E KILBOURN AVE STE 1085 MILWAUKEE WI 53202 3146	1207 W CANAL ST DOR Account Number: 000050711 Local Account Number: 9311-0138	PREVIOUS YEAR'S VALUE				114,000				
		CORRECTED VALUE				0				
		AMOUNT OF ADJUSTMENT				-114,000				
	TOTALS	AMOUNT OF ADJUSTMENT				-167,900				

MFGEQ110WI (R. 7-16)
Wisconsin Department of Revenue

(1) If Principal Residence, adjust to reflect Lottery & Gaming Credit, if Applicable

Value reported by DOR Line 23(f1) and (f2) on Final Statement of Assessment.

Combine amounts and enter on Line K on the Statement of Taxes.

2016 CORRECTIONS OF ERRORS BY ASSESSORS
Sec. 70.43 Wis. Stats.

53-206 City of BELOIT **2015 Equated Ratio 1.028587036**

SCHOOL CODE & NAME AND MAILING ADDRESS OF OWNER	REAL ESTATE LEGAL DESCRIPTION OR PERSONAL PROPERTY LOCATION		MFG ASSMT AT EQUATED LEVEL REAL ESTATE			MFG ASSMT AT EQUATED LEVEL PERSONAL PROPERTY	MILL RATE AREA	NET MILL RATE (1) FOR PREVIOUS YEAR	REAL ESTATE TAX DIFFERENCE DUE OR (REFUND)	PERSONAL PROP. TAX DIFFERENCE DUE OR (REFUND)
			LAND	IMPROVEMENTS	TOTAL					
530413 AMERICAN ALUMINUM EXTRUSIONS CO LLC 5253 MCCURY RD ROSCOE IL 61073 9552	1 ST LAWRENCE AVE DOR Account Number: 000034382 Local Account Number:	PREVIOUS YEAR'S VALUE				495,100				
		CORRECTED VALUE				187,300				
		AMOUNT OF ADJUSTMENT				-307,800				
	TOTALS	AMOUNT OF ADJUSTMENT				-307,800				

MFGEQ110WI (R. 7-16)
Wisconsin Department of Revenue

(1) If Principal Residence, adjust to reflect Lottery & Gaming Credit, if Applicable

Value reported by DOR Line 23(f1) and (f2) on Final Statement of Assessment.

Combine amounts and enter on Line K on the Statement of Taxes.

2016 CORRECTIONS OF ERRORS BY ASSESSORS
Sec. 70.43 Wis. Stats.

56-010 Town of EXCELSIOR **2015 Equated Ratio 0.926522966**

SCHOOL CODE & NAME AND MAILING ADDRESS OF OWNER	REAL ESTATE LEGAL DESCRIPTION OR PERSONAL PROPERTY LOCATION		MFG ASSMT AT EQUATED LEVEL REAL ESTATE			MFG ASSMT AT EQUATED LEVEL PERSONAL PROPERTY	MILL RATE AREA	NET MILL RATE (1) FOR PREVIOUS YEAR	REAL ESTATE TAX DIFFERENCE DUE OR (REFUND)	PERSONAL PROP. TAX DIFFERENCE DUE OR (REFUND)
			LAND	IMPROVEMENTS	TOTAL					
564753 SOUND DEVICES LLC E7556 HWY 22& 33 REEDSBURG WI 53959	E7556 HWY 22& 33 DOR Account Number: 000096301 Local Account Number:	PREVIOUS YEAR'S VALUE				0				
		CORRECTED VALUE				822,400				
		AMOUNT OF ADJUSTMENT				822,400				
	TOTALS	AMOUNT OF ADJUSTMENT				822,400				

MFGEQ110WI (R. 7-16)
Wisconsin Department of Revenue

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Value reported by DOR Line 23(f1) and (f2) on Final Statement of Assessment.

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2016 CORRECTIONS OF ERRORS BY ASSESSORS
Sec. 70.43 Wis. Stats.

56-276 City of REEDSBURG **2015 Equated Ratio 1.024271040**

SCHOOL CODE & NAME AND MAILING ADDRESS OF OWNER	REAL ESTATE LEGAL DESCRIPTION OR PERSONAL PROPERTY LOCATION		MFG ASSMT AT EQUATED LEVEL REAL ESTATE			MFG ASSMT AT EQUATED LEVEL PERSONAL PROPERTY	MILL RATE AREA	NET MILL RATE (1) FOR PREVIOUS YEAR	REAL ESTATE TAX DIFFERENCE DUE OR (REFUND)	PERSONAL PROP. TAX DIFFERENCE DUE OR (REFUND)
			LAND	IMPROVEMENTS	TOTAL					
564753 SOUND DEVICES LLC E7556 HWY 22 33 REEDSBURG WI 53959 9584	E7556 STATE ROAD 23 AND 33 DOR Account Number: 000033686 Local Account Number:	PREVIOUS YEAR'S VALUE				909,000				
		CORRECTED VALUE				0				
		AMOUNT OF ADJUSTMENT				-909,000				
	TOTALS	AMOUNT OF ADJUSTMENT				-909,000				

MFGEQ110WI (R. 7-16)
Wisconsin Department of Revenue

(1) If Principal Residence, adjust to reflect Lottery & Gaming Credit, if Applicable

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2016 CORRECTIONS OF ERRORS BY ASSESSORS
Sec. 70.43 Wis. Stats.

67-171 Village of PEWAUKEE **2015 Equated Ratio 0.944209007**

SCHOOL CODE & NAME AND MAILING ADDRESS OF OWNER	REAL ESTATE LEGAL DESCRIPTION OR PERSONAL PROPERTY LOCATION		MFG ASSMT AT EQUATED LEVEL REAL ESTATE			MFG ASSMT AT EQUATED LEVEL PERSONAL PROPERTY	MILL RATE AREA	NET MILL RATE (1) FOR PREVIOUS YEAR	REAL ESTATE TAX DIFFERENCE DUE OR (REFUND)	PERSONAL PROP. TAX DIFFERENCE DUE OR (REFUND)
			LAND	IMPROVEMENTS	TOTAL					
674312 DYNEX/RIVETT INC 770 CAPITOL DR PEWAUKEE WI 53072	770 CAPITOL DR DOR Account Number: 000018686 Local Account Number:	PREVIOUS YEAR'S VALUE				554,300				
		CORRECTED VALUE				228,200				
		AMOUNT OF ADJUSTMENT				-326,100				
	TOTALS	AMOUNT OF ADJUSTMENT				-326,100				

MFGEQ110WI (R. 7-16)
Wisconsin Department of Revenue

(1) If Principal Residence, adjust to reflect Lottery & Gaming Credit, if Applicable

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Combine amounts and enter on Line K on the Statement of Taxes.

2016 CORRECTIONS OF ERRORS BY ASSESSORS
Sec. 70.43 Wis. Stats.

67-191 Village of WALES **2015 Equated Ratio 0.995956585**

SCHOOL CODE & NAME AND MAILING ADDRESS OF OWNER	REAL ESTATE LEGAL DESCRIPTION OR PERSONAL PROPERTY LOCATION		MFG ASSMT AT EQUATED LEVEL REAL ESTATE			MFG ASSMT AT EQUATED LEVEL PERSONAL PROPERTY	MILL RATE AREA	NET MILL RATE (1) FOR PREVIOUS YEAR	REAL ESTATE TAX DIFFERENCE DUE OR (REFUND)	PERSONAL PROP. TAX DIFFERENCE DUE OR (REFUND)
			LAND	IMPROVEMENTS	TOTAL					
671376 FARRIS AUTOMATED SYSTEMS LLC 570 A J ALLEN CIR WALES WI 53183 9649	570 AJ ALLEN CIR DOR Account Number: 000041288 Local Account Number:	PREVIOUS YEAR'S VALUE				113,300				
		CORRECTED VALUE				102,000				
		AMOUNT OF ADJUSTMENT				-11,300				
	TOTALS	AMOUNT OF ADJUSTMENT				-11,300				

MFGEQ110WI (R. 7-16)
Wisconsin Department of Revenue

(1) If Principal Residence, adjust to reflect Lottery & Gaming Credit, if Applicable

Value reported by DOR Line 23(f1) and (f2) on Final Statement of Assessment.

Combine amounts and enter on Line K on the Statement of Taxes.

2016 CORRECTIONS OF ERRORS BY ASSESSORS
Sec. 70.43 Wis. Stats.

67-291 City of WAUKESHA **2015 Equated Ratio 0.995090939**

SCHOOL CODE & NAME AND MAILING ADDRESS OF OWNER	REAL ESTATE LEGAL DESCRIPTION OR PERSONAL PROPERTY LOCATION		MFG ASSMT AT EQUATED LEVEL REAL ESTATE			MFG ASSMT AT EQUATED LEVEL PERSONAL PROPERTY	MILL RATE AREA	NET MILL RATE (1) FOR PREVIOUS YEAR	REAL ESTATE TAX DIFFERENCE DUE OR (REFUND)	PERSONAL PROP. TAX DIFFERENCE DUE OR (REFUND)
			LAND	IMPROVEMENTS	TOTAL					
676174 KROEGER LABELING INC 2133 S WEST AVE WAUKESHA WI 53189 7920	2133 S WEST AVE DOR Account Number: 000026675 Local Account Number:	PREVIOUS YEAR'S VALUE				80,900				
		CORRECTED VALUE				7,200				
		AMOUNT OF ADJUSTMENT				-73,700				
676174 WAUKESHA IRON AND METAL INC 1351 E MAIN ST WAUKESHA WI 53186 3901	1351 E MAIN ST DOR Account Number: 000043993 Local Account Number:	PREVIOUS YEAR'S VALUE				3,120,800				
		CORRECTED VALUE				1,805,400				
		AMOUNT OF ADJUSTMENT				-1,315,400				
	TOTALS	AMOUNT OF ADJUSTMENT				-1,389,100				

MFGEQ110WI (R. 7-16)
Wisconsin Department of Revenue

(1) If Principal Residence, adjust to reflect Lottery & Gaming Credit, if Applicable

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Combine amounts and enter on Line K on the Statement of Taxes.

2016 CORRECTIONS OF ERRORS BY ASSESSORS
Sec. 70.43 Wis. Stats.

70-261 City of NEENAH **2015 Equated Ratio 1.002362855**

SCHOOL CODE & NAME AND MAILING ADDRESS OF OWNER	REAL ESTATE LEGAL DESCRIPTION OR PERSONAL PROPERTY LOCATION		MFG ASSMT AT EQUATED LEVEL REAL ESTATE			MFG ASSMT AT EQUATED LEVEL PERSONAL PROPERTY	MILL RATE AREA	NET MILL RATE (1) FOR PREVIOUS YEAR	REAL ESTATE TAX DIFFERENCE DUE OR (REFUND)	PERSONAL PROP. TAX DIFFERENCE DUE OR (REFUND)
			LAND	IMPROVEMENTS	TOTAL					
703892 CHOICE MACHINE INC 2438 PROGRESS CT NEENAH WI 54956 4840	2438 PROGRESS CT DOR Account Number: 000040927 Local Account Number:	PREVIOUS YEAR'S VALUE				32,400				
		CORRECTED VALUE				2,100				
		AMOUNT OF ADJUSTMENT				-30,300				
	TOTALS	AMOUNT OF ADJUSTMENT				-30,300				

MFGEQ110WI (R. 7-16)
Wisconsin Department of Revenue

(1) If Principal Residence, adjust to reflect Lottery & Gaming Credit, if Applicable

Value reported by DOR Line 23(f1) and (f2) on Final Statement of Assessment.

Combine amounts and enter on Line K on the Statement of Taxes.