

Payment	Pay your property taxes to the appropriate treasurer as identified on the front of this tax bill.
Failure to Pay Timely	If your tax bill qualifies and you choose to pay your taxes in installments, then you must pay each installment on or before 5 working days after the due date or the TOTAL amount of your remaining unpaid taxes, special assessments, special charges and special taxes (if any) will be delinquent. (sec. 74.11(7), 74.12, or 74.87, Wis. Stats.) All delinquent taxes are subject to interest of 1% per month (fraction of a month counts as a whole month) from February 1 until paid and may be subject to an additional penalty (sec. 74.47, Wis. Stats.). The payment <u>must</u> be received by the treasurer within 5 working days of the due date.
Personal Property	Personal property taxes, except improvements on leased land, must be paid in full on or before 5 working days after January 31 or the taxes are delinquent.
Receipts	Provide/include a copy of this tax bill or payment stub with your check. If you are requesting a receipt, enclose a self-addressed, stamped envelope. If making payment by check, your tax receipt is not valid until the check has cleared all financial institutions.
Estimated Fair Market Value	In addition to the assessed value, Wisconsin law requires that your taxation district show the estimated fair market value of taxable property on property tax bills for all classifications except agricultural land. This estimated fair market value reflects the approximate market value of your property as of January 1 of the year shown at the top of this bill. Note: Land classified undeveloped or agricultural forest is assessed at 50% of market value under Wisconsin law. Additional property value information may be available on your municipality or county website. (See below: Use Value Assessment)
Referenda / Resolutions	For informational purposes only – Wisconsin law requires information to be displayed for any temporary property tax increases approved through a referendum or resolution by a county, municipality, school district, or technical college. If you would like more information, contact the appropriate district directly.
Use Value Assessment	Wisconsin law does not require that the estimated fair market value be shown for agricultural land. Any parcel benefiting from use value assessment may be subject to a penalty under sec. 74.485, Wis. Stats., if the use of the parcel changes. For more information, contact your local assessor or the Wisconsin Department of Revenue, PO Box 8971, Madison WI 53708-8971.
Additional Tax Credits and Programs Available	Certain Wisconsin property owners and renters may qualify for additional tax credits and/or assistance under special programs administered by the Wisconsin Department of Revenue (DOR), Wisconsin Department of Administration (DOA), the Department of Agriculture, Trade and Consumer Protection (DATCP), and Wisconsin Housing and Economic Development Authority (WHEDA). Some income and residency restrictions apply. For more information on several of these programs, visit the DOR website: revenue.wi.gov .

Income Tax Credits – Wisconsin Department of Revenue, PO Box 8949, Madison WI 53708-8949

- Homestead credit – dorhomesteadcredit@wisconsin.gov
- Farmland preservation credit – dorfarmlandpreservationcredit@wisconsin.gov
- School property tax credit – dorincome@wisconsin.gov
- Veterans and surviving spouses property tax credit – dorincome@wisconsin.gov

DATCP Credit – Wisconsin Department of Agriculture, Trade and Consumer Protection, PO Box 8911, Madison WI 53708-8911

- Farmland preservation credit

Loan Assistance – WHEDA, PO Box 1728, Madison WI 53701-1728

- Property tax deferral loans for the elderly – underwriting@wheda.com

Property Tax Credits – Wisconsin Department of Revenue 6-97, PO Box 8971, Madison WI 53708-8971

- Lottery and gaming credit – lgs@wisconsin.gov
- First dollar credit – lgs@wisconsin.gov
- School levy tax credit – lgs@wisconsin.gov

Division of Energy, Housing and Community – Various Resources Available

- Apply online for WHEAP benefits: <https://energybenefit.wi.gov>, or to complete a phone application, contact your local agency or call the statewide Customer Care Center at 1-800-506-5596