



**Tomah Area School District**  
*High Quality Student Learning. Every Child. Every Day.*  
 129 W. Clifton Street  
 Tomah, WI 54660-2507  
 608-374-7004 (telephone) 608-372-5087 (fax)

December 2023

Tomah Area School District Property Owners:

Property tax bills are being distributed so we wanted to give you some background regarding the 2023-24 school district levy and information regarding how the school levy and State calculated assessment ratio may impact your individual property taxes. Tomah Area School District spans twenty-two (22) municipalities in Jackson County, Juneau County, and Monroe County. The following contains information about all those municipalities.

A significant reason some property owners in Tomah Area School District are seeing an increase in the school portion of property taxes is how the State sets the assessment ratio for municipalities. Each year the State calculates an assessment ratio for each municipality. This represents the percent needed to bring each municipality's values to what the State considers to be fair market. Many of our municipalities saw changes from the State on the assessment ratio this year. The closer the assessment ratio is to 1.00, the closer a property's Total Assessed Value is to the Fair Market Value. Again, this is the State's way to help equalize property taxes for all property owners, regardless of the last time a municipality was assessed. **Tomah Area School District has no say in this assessment ratio.**

After the assessment ratio is established by the State, each property's Total Assessed Value is divided by the Assessment Ratio. That gives each property a Total Fair Market Value. To calculate the school levy portion of property taxes, the Total Fair Market Value is multiplied by the School District Mill Rate and then the School Levy Tax Credit is subtracted from that amount. This total is the amount of tax a property owner pays for the school portion of the total property tax bill. Please see below for an illustration of the same property tax owner's tax bill for 2022 and 2023.

**2022**

Assessed Value Land 22,700	Ass'd. Value Improvements 107,200	Total Assessed Value <b>A</b> 129,900	Ave. Assmt. Ratio <b>B</b> 0.9112	Net Assessed Value Rate (Does NOT reflect credits) 0.020331666																																				
Est. Fair Mkt. Land 24,900	Est. Fair Mkt. Improvements 117,600	Total Est. Fair Mkt. <b>C</b> 142,500	<input type="checkbox"/> A Star in this box means Unpaid Prior Year Taxes	School taxes reduced by school levy tax credit <b>F</b> \$ 149.79																																				
<table border="1"> <thead> <tr> <th>Taxing Jurisdiction</th> <th>2021 Est. State Aids Allocated Tax Dist.</th> <th>2022 Est. State Aids Allocated Tax Dist.</th> <th>2021 Net Tax</th> <th>2022 Net Tax</th> <th>% Tax Change</th> </tr> </thead> <tbody> <tr> <td>MONROE COUNTY</td> <td>661,930</td> <td>648,747</td> <td>605.01</td> <td>704.98</td> <td>16.5%</td> </tr> <tr> <td>CITY OF TOMAH</td> <td>2,463,336</td> <td>2,468,740</td> <td>852.58</td> <td>1,073.70</td> <td>25.9%</td> </tr> <tr> <td>TOMAH SCHOOL DIST</td> <td>9,949,738</td> <td>9,817,419</td> <td>728.51</td> <td>693.06</td> <td>-4.9%</td> </tr> <tr> <td>LAKE DISTRICT #8020</td> <td></td> <td></td> <td>30.26</td> <td><b>G</b> 9.84</td> <td>-67.5%</td> </tr> <tr> <td>VOCATIONAL SCHOOL</td> <td>760,629</td> <td>746,621</td> <td>161.68</td> <td>159.50</td> <td>-1.3%</td> </tr> </tbody> </table>	Taxing Jurisdiction	2021 Est. State Aids Allocated Tax Dist.	2022 Est. State Aids Allocated Tax Dist.	2021 Net Tax	2022 Net Tax	% Tax Change	MONROE COUNTY	661,930	648,747	605.01	704.98	16.5%	CITY OF TOMAH	2,463,336	2,468,740	852.58	1,073.70	25.9%	TOMAH SCHOOL DIST	9,949,738	9,817,419	728.51	693.06	-4.9%	LAKE DISTRICT #8020			30.26	<b>G</b> 9.84	-67.5%	VOCATIONAL SCHOOL	760,629	746,621	161.68	159.50	-1.3%	<b>D</b> 2022 mill rate was 0.00591456.	<b>E</b> The amount of school taxes before the School Levy Tax Credit is applied.		
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**A/B=C** \$129,900/0.9112 = \$142,500 (rounded down)

**CxD=E** \$142,500 X 0.00591456 = \$842.82

**E-F=G** \$842.82 - \$149.79 = \$693

**2023**

Assessed Value Land 22,700	Ass'd. Value Improvements 107,200	Total Assessed Value <b>A</b> 129,900	Ave. Assmt. Ratio <b>B</b> 0.7983	Net Assessed Value Rate (Does NOT reflect credits) 0.021988574																																				
Est. Fair Mkt. Land 28,400	Est. Fair Mkt. Improvements 134,300	Total Est. Fair Mkt. <b>C</b> 162,700	<input type="checkbox"/> A Star in this box means Unpaid Prior Year Taxes	School taxes reduced by school levy tax credit <b>F</b> \$ 181.19																																				
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**A/B=C** \$129,900/0.7983 = \$162,700 (rounded down)

**CxD=E** \$162,700 X 0.00630138 = \$1025.37

**E-F=G** \$1025.37 - \$181.19 = \$844

As you can see, the Assessment Ratio went from 0.9112 to 0.7983. In other words, last year the State determined that the City of Tomah was assessed at 91.1% of fair market, versus 79.8% this year. This reflects an increase of \$20,200 in the Total Fair Market Value when the Assessed Value stayed unchanged. The chart below shows the change in the assessment ratio from last year to this year. **While the increase in the school mill rate from .00591456 to 0.00630138 does have an impact on the school portion of property taxes, the major contributor to the increase some property owners are seeing is because of the change in the assessment ratio from the State and therefore, fair market value.** As a reminder, the closer the assessment ratio is to 1.00, the closer the Total Assessed Value of your property is to the Total Fair Market Value. **This rate is set by the State, not TASD.**

Assessment Ratios		
Municipality	2022	2023
City of Tomah	0.911208409	0.798313984
Town of Adrian	0.790285496	0.709058515
Town of Bear Bluff	0.806448635	0.736808721
Town of Byron	0.746375703	1.000074369
Town of Clifton	0.959426995	0.826833122
Town of Cutler	0.919976822	0.818237385
Town of Grant	0.852008915	0.797020730
Town of Greenfield	0.722062739	0.638325019
Town of Kingston	0.912057812	0.812630667
Town of Knapp	0.918998029	0.817346797
Town of La Grange	0.690174128	1.004965777

Assessment Ratios		
Municipality	2022	2023
Town of Lincoln	1.003798795	1.002929502
Town of Oakdale	0.756373644	0.757723201
Town of Orange	0.870897974	0.766271422
Town of Ridgeville	0.915781077	0.779162612
Town of Scott	0.953620113	0.922637685
Town of Tomah	0.748016685	0.739698015
Town of Wilton	0.867067650	0.741138893
Village of Camp Douglas	0.881692913	0.831395160
Village of Oakdale	0.852159239	0.817743536
Village of Warrens	0.772587975	0.690989752
Village of Wyeville	0.813663969	0.712313962

Below is additional information about property taxes, specifically the school district portion of property taxes. The left chart below shows the percentage of each municipality that is within the Tomah Area School District. The right chart below shows year-over-year equalized value/fair market value change by municipality. Noting how the municipality you live in changed in relation to the others, and how it changed in comparison to the average provides a preview on how the tax levy distribution will change between municipalities.

2023-2024 Equalized Value/Fair Market Value by Municipality		
Municipality	Equalized Value	%
Town of Bear Bluff	\$39,097,800	1.72%
Town of Knapp	\$21,791,750	0.96%
Town of Cutler	\$9,981,932	0.44%
Town of Kingston	\$5,314,200	0.23%
Town of Orange	\$22,341,993	0.98%
Village of Camp Douglas	\$35,683,900	1.57%
Town of Adrian	\$88,450,607	3.89%
Town of Byron	\$151,080,300	6.65%
Town of Clifton	\$27,149,977	1.19%
Town of Grant	\$61,641,500	2.71%
Town of Greenfield	\$153,248,546	6.74%
Town of La Grange	\$236,858,800	10.42%
Town of Lincoln	\$111,323,100	4.90%
Town of Oakdale	\$133,100,975	5.86%
Town of Ridgeville	\$9,287,162	0.41%
Town of Scott	\$14,850,900	0.65%
Town of Tomah	\$173,195,900	7.62%
Town of Wilton	\$10,993,216	0.48%
Village of Oakdale	\$29,541,800	1.30%
Village of Warrens	\$22,082,700	0.97%
Village of Wyeville	\$9,004,900	0.40%
City of Tomah	\$906,644,100	39.89%
<b>Totals</b>	<b>\$2,272,666,058</b>	<b>100.00%</b>

Equalized Value/Fair Market Yearly Change			
Municipality	2022-2023	2023-2024	% Change
Town of Bear Bluff	\$35,750,200	\$39,097,800	9.4%
Town of Knapp	\$19,173,060	\$21,791,750	13.7%
Town of Cutler	\$8,783,879	\$9,981,932	13.6%
Town of Kingston	\$4,751,000	\$5,314,200	11.9%
Town of Orange	\$18,722,983	\$22,341,993	19.3%
Village of Camp Douglas	\$33,604,900	\$35,683,900	6.2%
Town of Adrian	\$78,676,792	\$88,450,607	12.4%
Town of Byron	\$146,509,600	\$151,080,300	3.1%
Town of Clifton	\$23,138,347	\$27,149,977	17.3%
Town of Grant	\$57,460,400	\$61,641,500	7.3%
Town of Greenfield	\$136,993,191	\$153,248,546	11.9%
Town of La Grange	\$209,105,700	\$236,858,800	13.3%
Town of Lincoln	\$110,042,200	\$111,323,100	1.2%
Town of Oakdale	\$130,280,465	\$133,100,975	2.2%
Town of Ridgeville	\$7,803,300	\$9,287,162	19.0%
Town of Scott	\$14,564,100	\$14,850,900	2.0%
Town of Tomah	\$170,460,500	\$173,195,900	1.6%
Town of Wilton	\$9,287,165	\$10,993,216	18.4%
Village of Oakdale	\$28,076,100	\$29,541,800	5.2%
Village of Warrens	\$18,972,800	\$22,082,700	16.4%
Village of Wyeville	\$7,857,600	\$9,004,900	14.6%
City of Tomah	\$803,572,700	\$906,644,100	12.8%
<b>Totals</b>	<b>\$2,073,586,982</b>	<b>\$2,272,666,058</b>	<b>9.6%</b>

Our tax levy is required to be distributed based upon each respective municipality's equalized value for the property within our District boundaries. Equalized value distribution is intended to fairly distribute the tax levy between municipalities regardless of where they are in the reassessment cycle, aiming to tax equitable properties similarly regardless of the municipality they are in. After receiving the school levy based upon equalized values, each municipality then apportions the levy according to each property's assessed value.

The distribution of the levy within each municipality is also contingent on net new construction (new property owners/value changes because of construction), inflation, and/or reassessments within the municipality.

The state controls the amount that school districts can levy through a mechanism called revenue limits. With levy limits as the backdrop, the left chart below shows the levy distribution according to equalized property value. The right chart below shows the year-over-year dollar change by municipality.

2023-2024 Tax Levy		
Municipality	Equalized Value	Share of Levy
Town of Bear Bluff	\$39,097,800	\$246,463
Town of Knapp	\$21,791,750	\$137,370
Town of Cutler	\$9,981,932	\$62,924
Town of Kingston	\$5,314,200	\$33,499
Town of Orange	\$22,341,993	\$140,838
Village of Camp Douglas	\$35,683,900	\$224,943
Town of Adrian	\$88,450,607	\$557,571
Town of Byron	\$151,080,300	\$952,373
Town of Clifton	\$27,149,977	\$171,147
Town of Grant	\$61,641,500	\$388,573
Town of Greenfield	\$153,248,546	\$966,041
Town of La Grange	\$236,858,800	\$1,493,100
Town of Lincoln	\$111,323,100	\$701,754
Town of Oakdale	\$133,100,975	\$839,036
Town of Ridgeville	\$9,287,162	\$58,544
Town of Scott	\$14,850,900	\$93,616
Town of Tomah	\$173,195,900	\$1,091,785
Town of Wilton	\$10,993,216	\$69,299
Village of Oakdale	\$29,541,800	\$186,224
Village of Warrens	\$22,082,700	\$139,204
Village of Wyeville	\$9,004,900	\$56,765
City of Tomah	\$906,644,100	\$5,715,262
<b>Totals</b>	<b>\$2,272,666,058</b>	<b>\$14,326,330</b>

Yearly Levy Change by Municipality			
Municipality	2022-2023	2023-2024	Yearly Change
Town of Bear Bluff	\$211,447	\$246,463	\$ 35,016
Town of Knapp	\$113,400	\$137,370	\$ 23,970
Town of Cutler	\$51,953	\$62,924	\$ 10,971
Town of Kingston	\$28,100	\$33,499	\$ 5,399
Town of Orange	\$110,738	\$140,838	\$ 30,100
Village of Camp Douglas	\$198,758	\$224,943	\$ 26,184
Town of Adrian	\$465,339	\$557,571	\$ 92,232
Town of Byron	\$866,540	\$952,373	\$ 85,833
Town of Clifton	\$136,853	\$171,147	\$ 34,294
Town of Grant	\$339,853	\$388,573	\$ 48,720
Town of Greenfield	\$810,255	\$966,041	\$ 155,786
Town of La Grange	\$1,236,769	\$1,493,100	\$ 256,331
Town of Lincoln	\$650,852	\$701,754	\$ 50,902
Town of Oakdale	\$770,552	\$839,036	\$ 68,484
Town of Ridgeville	\$46,153	\$58,544	\$ 12,391
Town of Scott	\$86,140	\$93,616	\$ 7,476
Town of Tomah	\$1,008,200	\$1,091,785	\$ 83,585
Town of Wilton	\$54,930	\$69,299	\$ 14,369
Village of Oakdale	\$166,058	\$186,224	\$ 20,166
Village of Warrens	\$112,216	\$139,204	\$ 26,988
Village of Wyeville	\$46,474	\$56,765	\$ 10,290
City of Tomah	\$4,752,783	\$5,715,262	\$ 962,480
<b>Totals</b>	<b>\$12,264,364</b>	<b>\$14,326,330</b>	<b>\$2,061,966</b>

You will notice that our levy was \$2,061,966 higher this year. There are three reasons for this:

\*Last year T ASD received \$10,019/pupil through the state-imposed revenue limit. This year, the State raised that amount to \$11,000/student. This was meant to help narrow the spending gap between districts across the state. T ASD has traditionally been a low spending district and qualified for this increase.


\*T ASD saw an increase of 41 enrolled students this year and this increased the state-imposed revenue limit by \$451,000.

\*The per student private school voucher payments that are levied by public schools and transferred to local private schools increased this year to over \$500,000. These funds raise our District's levy but go to the participating private voucher schools.

**Special Note** Tomah Area School District has an operating referendum in place to exceed the revenue limit. Given the increases due to the above three reasons, the Board of Education under levied by \$700,000 and didn't take all of the monies that could have been added to the revenue limit that influences the tax levy and mill rate.

In closing, if you have any questions about the information provided, please reach out. Thank you for your support of the Tomah Area School District. It is our pleasure and honor to serve you.

  
 Dr. Mike Hanson  
 District Administrator

  
 Michelle M. Clark  
 Business Manager