

Royall School District

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Home of the Panthers

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Royall School District Property Owners:

The following information is being provided by the Royall School District to assist you in reading and understanding your Real Estate Property Tax Bill for 2024.

The image below is a 2024 tax bill. Each red letter corresponds to the list of descriptions below the image.

| Assessed Value Land Ass'd Value Im 17,000 | 77,400 A 94,400 B | ve. Assmt. Ratio 0.5986 28,400 | Est. Fair Mkt. Improvements 129, 300 | C 157,700 A star in this box means unpaid prior year taxes |
|---|---|--|---|--|
| Taxing Jurisdiction JUNEAU COUNTY TOWN OF WONEWOC WWTC SCH D OF ROYALL | 273,658 276 22,259 22 | Aids 2023 | 2024 % Tax Net Tax Change 937.36 16.2% 452.33 0.5% | Gross Property Tax 2,922.38 First Dollar Credit -92.56 Lottery Credit -298.03 Net Property Tax 2,531.79 GARBAGE/RECYCLING 55.00 |
| Total H | 677,432 688 First Dollar Credit Lottery & Gaming Credit Net Property Tax | 3,219 2,242.59 63.86 237.72 1,941.01 | 2,922.38 30.3% 92.56 44.9% 298.03 25.4% 2,531.79 30.4% | TOTAL DUE FOR FULL PAYMENT PAY BY January 31, 2025 ഇ |
| School taxes reduced by D § 2 school levy tax credit | 23.30 MPORTANT: Be sure this description is for property tax bi | ription covers your property. This Il only and may not be a full legal descrip | 0.030957503 | S 2,586.79 Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty. Failure to pay on time. See reverse. |
| FOR INFORMATIONAL PURPOSES · · Voter Approved Temporary Tax Incre Taxing Jurisdiction SCH D OF ROYALL SCH D OF ROYALL | eases Total Total | Additional Taxes Year plied to Property Increase Ends 250.16 2042 623.65 2025 | YOUR COPY SEE REVERSE | Failure to pay on time. See reverse. |

- **A. Total Assessed Value:** The value of taxable land and buildings that an assessor places on your property for the purpose of taxation. The assessed value may be higher or lower than the current fair market value of the property. The assessed Value is used by the municipality to distribute the tax burden among the individual property owners, or "fairness in municipality".
- **B.** Average Assessment Ratio: Determined by the Wisconsin Department of Revenue to promote tax fairness, the assessment ration is used to calculate the cash value of your property, also know as the

Total Estimated Fair Market Value (C.). The assessment ratio is required to be between 90% - 110 % at least once every five years.

- **C. Total Estimated Fair Market Value:** The Fair Market Value is the estimate of the amount your property would sell for on the open market with a willing buyer. The Fair Market Value is equal to the Total Assess Value (A.) divided by the Average Assessment Ration (B.).
- **D.** School Levy Tax Credit: A State of Wisconsin "shared revenue" program that distributes funds to municipalities (not to school districts), to reduce the amount of school district tax levy to be collected. These credits are not controlled by the school district and do not result in any additional funding for the school district.
- **E.** Estimated State Aids: The revenue received from the state for each jurisdiction. For school districts, any state aid received offsets the amount of the local tax burden.
- F. Net Tax: The total property tax minus the lottery and gaming credit, as described below.
- **G.** % Net Change: The change in Net Tax from one year to the next. This does NOT equal the change in the school district Tax Levy or the Mill Rate. This is because the % change is also affected by the change in (1) Fair Market Value, (2) Assessed Value, and the (3) School Levy Tax Credit.
- **H. First Dollar Credit and Lottery and Gaming Credit:** Similar to the School Levy Tax Credit, these credits issue revenue back to the municipalities to offset property taxes. These credits do not result in any additional funding for the school district.
- I. Voter Approved Temporary Tax Increase: State law requires that these informational items are displayed on tax bills for each jurisdiction that has a temporary change in the tax levy, by referendum. The items shown represent the TOTAL voter approved levy that is IN ADDITION to the Operating Levy, they do NOT represent a change in taxes as compared to the prior year.

The mill rate for the Royall School District for 2024-2025 school year is \$10.17 per \$1,000 of property value. If your municipality is reporting mill rates for the school district, they can be very different than the mill rate used by the school district to calculate your portion of the taxes. The school district's mill rate is based on equalized property values determined by the Wisconsin Department of Revenue each year. Municipalities calculate mill rates based on the assessed value of the individual taxpayer's property.

Using the example above, here is an illustration of how to calculate the school portion of the property tax bill.

Total Estimated Fair Market Value (C.) times Mill Rate (\$10.17) divided by \$1,000:

 $157,500 \times 10.17/1,000 = 1,604.03$ Less: School Tax Levy Credit (D.) (\$223.20) Royall School District Portion \$1,380.83 This reflects an increase in school property tax of \$363.67 per \$100,000 of property value. This amount is less than the projected increase of \$393.00.

The Royall School District's 2024-2025 total levy is **\$3,858,275.** This amount includes \$2,941,395 for general district operations, \$896,880 to pay off debt, and \$20,000 to support its Community Service Fund. Below is a breakdown of the tax levy by municipality.

| Taxation District | Equalized Value | Percent of District Taxes | Total District Levy | Amount of District Taxes |
|--------------------|------------------|------------------------------|---------------------|-----------------------------|
| City of Elroy | \$85,604,400.00 | 22.5682046 | \$3,858,275.00 | \$870,743.40 |
| Town of Fountain | \$359,728.00 | 0.094836423 | \$3,858,275.00 | \$3,659.05 |
| Town of Plymouth | \$98,055,195.00 | 25.85065374 | \$3,858,275.00 | \$997,389.31 |
| Town of Wonewoc | \$23,959,846.00 | 6.3166228230 | \$3,858,275.00 | \$243,712.68 |
| Town of Clifton | \$31,676,055.00 | 8.350875542 | \$3,858,275.00 | \$322,199.74 |
| Town of Glendale | \$75,266,141.00 | 19.84269114 | \$3,858,275.00 | \$765,585.59 |
| Town of Wellington | \$14,853,280.00 | 3.915825145 | \$3,858,275.00 | \$151,083.30 |
| Town of Wilton | \$9,750,056.00 | 2.570443326 | \$3,858,275.00 | \$99,174.78 |
| Village of Kendall | \$31,434,700.00 | 8.28724623 | \$3,858,275.00 | \$319,744.75 |
| Town of Hillsboro | \$8,354,778.00 | 2.202601026 | \$3,858,275.00 | \$84,982.40 |
| TOTAL | \$379,314,179.00 | 100.000% | | \$3,858,275.00 |

Below is additional information comparing equalized value and tax levies by municipality from last year to this year.

| | 2023 | 2024 | 2023 | 2024 |
|--------------------------|------------------|------------------|----------------|----------------|
| Taxation District | Equalized Value | Equalized Value | Share of Levy | Share of Levy |
| City of Elmoy | \$75.092.100.00 | \$95 (04 400 00 | \$520 170 57 | ¢ 970 742 40 |
| City of Elroy | \$75,982,100.00 | \$85,604,400.00 | \$539,170.57 | \$870,743.40 |
| Town of Fountain | \$329,157.00 | \$359,728.00 | \$2,335.70 | \$3,659.05 |
| Town of Plymouth | \$101,625,754.00 | \$98,055,195.00 | \$721,138.48 | \$997,389.31 |
| Town of Wonewoc | \$22,034,058.00 | \$23,959,846.00 | \$156,354.14 | \$243,712.68 |
| Town of Clifton | \$28,447,216.00 | \$31,676,055.00 | \$201,862.04 | \$322,199.74 |
| Town of Glendale | \$66,356,568.00 | \$75,266,141.00 | \$470,867.60 | \$765,585.59 |
| Town of Wellington | \$13,615,205.00 | \$14,853,280.00 | \$96,613.78 | \$151,083.30 |
| Town of Wilton | \$8,151,382.00 | \$9,750,056.00 | \$57,842.38 | \$99,174.78 |
| Village of Kendall | \$29,909,900.00 | \$31,434,700.00 | \$212,241.28 | \$319,744.75 |
| Town of Hillsboro | \$7,817,061.00 | \$8,354,778.00 | \$55,470.03 | \$84,982.40 |
| TOTAL | \$354,268,401.00 | \$379,314,179.00 | \$2,513,896.00 | \$3,858,275.00 |

If you have any questions about the information provided, please reach out to Scott Uppena, District Administrator or Mary Prielipp, Business Manager. Thank you for your support of the Royall School District.