



SCHOOL DISTRICT OF SHIOCTON

N5650 Broad St, P.O. Box 68, Shiocton, WI 54170-0068
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Kelly J. Thiel
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Greetings Shiocton,

As property tax bills are being received, I want to take a moment to explain why some residents in the School District of Shiocton experienced larger than expected increases in the school district portion of their tax bill this year.

Our goal is to be clear, transparent, and direct about what occurred.

Important background information

The School District of Shiocton spans nine municipalities. Each municipality assesses property differently. However, state law requires school district taxes to be based on Equalized Value, also referred to as Fair Market Value. This value is calculated by the Wisconsin Department of Revenue, not the school district.

The school district does not determine property values and cannot change equalized values.

What did the school district levy this year

The School Board certified a total tax levy of 5,616,527 dollars. This is the only amount the district is legally allowed to collect. The levy includes:

- \$4,581,860 for the operation and maintenance of schools
- \$1,015,067 for voter approved referendum debt
- \$19,600 for community service

This levy results in a mill rate of 9.41 dollars per 1,000 dollars of equalized value. The district did not collect any additional revenue beyond this amount.

Why some tax bills increased more than expected

Even if a local assessed value did not change, the State of Wisconsin increased the Equalized Value for many properties in our area this year.

When the state changes equalized values, the total levy stays the same, but how that levy is shared among property owners changes. If a property's equalized value increased more than average, that property paid a larger share of the same total levy.

This is why some residents experienced increases that were higher than referendum estimates. Those estimates assumed more typical and stable value changes.

Where the money is going

All school tax dollars collected go toward the voter approved levy listed above. Even though many residents experienced increases, the district did not receive additional funds. The increase reflects a shift in how the levy was distributed, not an increase in district spending.

"Where Excellence is Expected"

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State aid context

For the first time in many years, the State of Wisconsin did not provide new general school aid statewide, even as costs continued to rise. Districts were required to rely more heavily on local property taxes within the limits set by law.

How to check what changed for your property

On your tax bill, look for the line labeled Estimated Fair Market Value. Comparing that number to last year's bill will show whether a change in state equalized value affected your school tax amount.

We understand that unexpected tax increases are frustrating. A more detailed FAQ is attached for residents who want additional information, and our office is always happy to help walk through individual tax bills.

If you have questions, please feel free to contact me.

Mr. Garrett Zimmerman
Superintendent
School District of Shiocton

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Property Tax FAQ

Why did my school taxes go up more than expected this year?

Two reasons: First, the April 2025 Question 1 did pass, so that voter-approved referendum debt is showing up on this tax bill.

Second, some homeowners saw a larger increase because the State of Wisconsin raised the Fair Market (Equalized) Value of their property, even if their local assessed value stayed the same.

School taxes must be based on the state's equalized value, not the local assessed value, so any change by the state directly affects your tax bill. On the other hand, some property owners did not see the full proposed increase due to the changes in equalized value.

Did the school district raise more money than what voters approved?

No. Absolutely not.

The district can only collect the amount approved by the voters and certified by the school board.

For this tax year, the board certified a total levy of **\$5,616,527**, which includes:

- **\$4,581,860** for district operations
- **\$1,015,067** for voter-approved referendum debt
- **\$19,600** for community service
- Mill rate = **\$9.41** per \$1,000 of equalized (fair market) value

The district promised a mill rate of \$9.41 per \$1,000 and we stuck to that. The budget and these numbers were shared over the last few months via the Link and the Annual Meeting.

If the district didn't raise extra money, why did my bill go up so much?

Your share of the levy changed due to the changes from the Department of Revenue.

When the state changed your Fair Market Value, it shifted more of the total \$5.6 million levy onto your property. The levy didn't increase, the distribution changed.

Think of it like a pie:

The pie didn't get bigger, but the slice sizes changed.

If many people saw big increases, where is all that money going?

Even if multiple residents saw large increases, the total money collected by the district did not increase.

The district can only collect the amount approved in the levy: **\$5,616,527** this year. That number is fixed.

So why did many individuals see increases?

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Because the State of Wisconsin changed the Fair Market (Equalized) Values for many properties in our area. When those state-calculated values rise:

- Your share of the levy changes
- But the total levy stays the same

If someone's equalized value went up more than average, they paid more of the same \$5.6 million levy.

If someone's equalized value went up less than average, they paid less of the same \$5.6 million levy.

This does not create extra money for the district.

So the district didn't receive all of these "extra" dollars I'm hearing about?

Correct.

Even if some taxpayers saw significant increases on their individual bills, the district still collected exactly \$5,616,527, not a dollar more.

Those increases simply changed who pays what share, not how much the district receives.

What is the difference between "assessed value" and "equalized (fair market) value"?

- **Assessed Value:** Set by your local assessor. Used for *municipal* taxes.
- **Equalized (Fair Market) Value:** Set by the State of Wisconsin. Used for school district taxes, technical college taxes, and county taxes.

Your school taxes are determined by your state equalized value, not your assessed value.

Why do so many people think the district must have taken more money?

Because when multiple people see unexpected increases, it *feels* like the district must have increased the total tax levy above what was promised with the referendum.

In reality:

The state's equalized value changes created large shifts this year, and many homes in the same municipalities saw similar recalculations. That's why it feels widespread.

The district's budget did **not** grow beyond what voters approved.

How can I check whether my Fair Market (Equalized) Value changed?

Look at your tax bill around the middle for Outagamie County.

Find the line labeled "**Estimated Fair Market Value.**"

Compare this number to last year's tax bill.

If it went up significantly, that explains your higher school tax amount.

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Why does the state change my Fair Market Value?

The Department of Revenue updates equalized values to keep property values “fair” across the state. Communities assess at different levels (some low, some high) so the state recalculates values to make sure school taxes are distributed evenly between municipalities.

This is not controlled by the school district.

Does the referendum cause my entire bill to increase?

Yes. The voter-approved Question 1 does increase the overall bill. However, the referendum affects only the portion of the levy tied to referendum-approved debt (\$1,015,067 this year).

Your total bill can rise because of state equalized value changes, even if the referendum total portion matches what was projected.

Why was the referendum estimate lower than my actual increase?

Referendum estimates assumed that equalized values would follow normal, stable patterns, which is typical and based on historical data.

This year, the state’s adjustments were much larger than usual, causing actual bills to differ from estimates.

Is there anything the school district can do about equalized value changes?

No.

Equalized values are entirely controlled by the Wisconsin Department of Revenue. The district cannot change, influence, or appeal these values.

Did the mill rate change because of the referendum?

The board-certified mill rate for this year is \$9.41 per \$1,000 of equalized value. This rate reflects:

- The regular operating levy
- The referendum-approved debt
- The community service fund

Regardless of individual tax bill changes, the district collects only the amount approved in the levy resolution.

Who can I contact if I want help reading my tax bill?

The District Office is happy to walk through your tax bill with you and help you compare last year’s and this year’s equalized values. Please reach out with any questions!

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