



# MEMO

## Department

To: Common Council  
From: Finance Director, Van Rossum  
Date: 12/17/24  
Re: The 2025 Tax Bill Overview

### Background information:

Property tax bills were mailed out last week, and residents have been stopping by to make payments and calling with questions. Around this time last year, we hosted a Facebook Live session to walk through the tax bill, explaining its various components. It can be rewatched at the following link: <https://youtu.be/4bZw5nzIWZI>

This year, the tax bill includes a new section highlighting the referendum details at the center of the bill, as shown below. This section informs taxpayers about the portion of their bill attributed to the recently passed referendum. It also specifies the year the referendum amount will be removed from the tax bill.

One key detail worth revisiting is the Assessment Ratio, shown in the center box of the tax detail table. Currently, it is listed at 76.7%, indicating that the assessed valuation is 76.7% of the fair market value. Put another way, the assessed value is 23.3% lower than the fair market value.

This gap between assessed value and fair market value artificially inflates the mill rate displayed in the green-highlighted box near the bottom of the table. Currently, the City's mill rate is shown as \$22.01 per \$1,000 of assessed value. However, if the assessed and fair market values were equal, the City's mill rate would be \$16.88 per \$1,000. Correcting this disparity would also help mitigate significant rate increases for most taxpayers.

Later in today's agenda, we will discuss a revaluation item designed to address this issue.

Parcel #: **PAY 1<sup>ST</sup> INSTALLMENT - \$ 3,115.89**  
**OR**  
**PAY FULL PAYMENT - \$ 6,432.86**

**BY** Jan 31, 2025

**SEND THIS STUB AND MAKE CHECK PAYABLE TO:**  
CITY OF KAUKAUNA  
WILL VAN ROSSUM, TREASURER  
144 W SECOND ST, PO BOX 890  
KAUKAUNA, WI 54130

LC



If receipt is needed send a self addressed stamped envelope

Parcel #: **PAY 2<sup>ND</sup> INSTALLMENT - \$ 3,316.97**

**DUE BY** July 31, 2025  
REMEMBER TO PAY TIMELY  
TO AVOID INTEREST PENALTY

**SEND THIS STUB AND MAKE CHECK PAYABLE TO:**  
OUTAGAMIE COUNTY TREASURER  
320 S. WALNUT STREET  
APPLETON, WI 54911



If receipt is needed send a self addressed stamped envelope

### CITY OF KAUKAUNA

#### PAYMENT OPTIONS INCLUDE:

- Online: [www.cityofkaukauna.com/pay-online](http://www.cityofkaukauna.com/pay-online)
- US Postal Mail
- Payment Box near main entrance at 144 W 2nd St
- Municipal Service Building (MSB) M-F(8a-4 pm)
- \*\*Note MSB will be closed Dec. 24, 25 & Jan. 1\*\*
- Bank of Kaukauna at: 264 W Wisconsin Ave M-F(9a-4p)

#### DOG LICENSES CAN BE PURCHASED ON OUR WEBSITE.

\*\*Shovel your sidewalks within 48hrs of Snowfall  
to avoid an ordinance violation fine.\*\*

### OUTAGAMIE COUNTY

#### AFTER JANUARY 31ST – PAY COUNTY

AFTER JANUARY 31ST PAYMENTS MADE:  
[www.outagamie.org](http://www.outagamie.org) or 920-832-5065 - Press 1

IS THIS YOUR PRIMARY RESIDENCE?  
CHECK FOR LOTTERY & GAMING CREDIT

Sign up!! LAND NOTIFICATION – Fraud Alert Program  
Details at [www.Outagamie.org](http://www.Outagamie.org) – Register of Deeds

#### FOR INFORMATION PURPOSES ONLY - Voter Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends	Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends
KAUKAUNA SCH	1,180,500	254.99	2048				

### STATE OF WISCONSIN - OUTAGAMIE COUNTY REAL ESTATE TAX BILL FOR 2024

Assessed Value Land	Assd. Value Improve	Tot. Assessed Value	Ave. Assmt. Ratio	Est. Fair Mkt. Land	Est. Fair Mkt. Improve	Total Est. Fair Mkt.	<input type="checkbox"/> A star in this box means unpaid prior years taxes
53,400	250,900	304,300	0.7671846620	69,600	327,000	396,600	
TAXING JURISDICTION		2023 Est. State Aids Allocated Tax Dist.	2024 Est. State Aids Allocated Tax Dist.	2023 Net Tax	2024 Net Tax	% Tax Change	NET PROPERTY TAX: \$ 6,432.86
COUNTY		526,923	539,428	1,045.18	1,089.75	4.3%	
LOCAL		4,403,508	4,401,088	3,011.52	3,040.33	1.0%	
KAUKAUNA SCH		20,505,751	20,593,751	1,835.70	2,282.64	24.3%	
FOX VALLEY TECH		1,264,329	1,301,271	271.42	283.68	4.5%	
VALLEY M SEWER		0	0	0.00	0.00		
TOTAL		26,700,511	26,835,538	6,163.82	6,696.40	8.6%	
FIRST DOLLAR CREDIT				-55.21	-62.45	13.1%	Total Due FOR FULL PAYMENT BY Jan 31, 2025 \$ 6,432.86
LOTTERY AND GAMING CREDIT				-205.52	-201.09	-2.2%	
NET PROPERTY TAX				5,903.09	6,432.86	9.0%	
School taxes reduced by school levy tax credit \$ 439.58		Important: This description is for property tax bill only and may not be a full legal description				Net Assessed Value Rat (Does NOT reflect Credits) 0.02200593	Warning: If not paid by due dates, installments option is lost and total tax is delinquent subject to interest (see reverse).