



# MEMO

## Finance

To: Committee of the Whole  
From: Finance Director  
Date: 11/1/2023  
Re: Tax Bill Breakdown Widget

During the 2023 budget process and tax collection last year, it became apparent that property owners were eager to gain a better understanding of the allocation of their tax dollars. Through our years of involvement in property tax collection, we recognized that not all property owners fully comprehend their tax bills, and that the city's role is primarily that of a tax collector, with the entirety of the tax bill not being utilized by the City.

In response to this, we introduced a tax dollar visualization component within the budget presentation. This visualization illustrates the portion of each tax dollar that is directed towards the city as well as the other three jurisdictions. Moreover, we took an additional step by developing a live "Tax Bill Breakdown" widget, which is now available on the city's website. This widget allows users to input any address or parcel number within the City of Kaukauna to access a comprehensive breakdown of their tax bill by taxing jurisdiction, as well as a detailed overview of how the city's share of the tax dollar is allocated across various areas.

Each segment of the tax bill breakdown is explained on this webpage. For instance, it delineates what the City offers in contrast to the county's contributions. In the city tax bill breakdown, it explains what each area contributes to the city and specifies the portion of their property tax bill that supports that service.

This initiative provides the public with a visual tool to better grasp the details of their property tax bill. It also promotes transparency in how tax dollars are utilized, enabling residents to engage with the process if they believe a particular service, they prioritize requires more attention or financial support.

Attached are a deck of slides I will cover in a presentation and demonstration of the site and give a little more context to this topic.

# Tax Bill Breakdown

Presentation to the Committee of the Whole



November 1, 2023

## What's in a Tax Bill

- Understanding your tax bill
- Who is taking your tax dollar
- How are your tax dollars being spent
- Explanation of each function of the city

# Tax Bill Example

- Some taxpayers only look at bottom number
- Some don't realize how the bill is divided up

FOR INFORMATION PURPOSES ONLY - Voter Approved Temporary Tax Increases											
Total Additional Taxes Applied to Property		Year Increase Ends		Taxing Jurisdiction		Total Additional Taxes		Total Additional Taxes Applied to Property		Year Increase Ends	
STATE OF WISCONSIN - OUTAGAMIE COUNTY REAL ESTATE TAX BILL FOR 2022											
										Bill No. 720337 Parcel No. 323164900	
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			
24,400	151,300	175,700	0.9402110800	26,000	160,900	186,900					
			2021	2022	2021	2022	% Tax Change	NET PROPERTY TAX \$ 3,088.35			
			Est. State Aids Allocated Tax Dist.	Est. State Aids Allocated Tax Dist.	Net Tax	Net Tax					
TAXING JURISDICTION											
COUNTY			422,818	428,068	591.23	588.64	-0.4%				
LOCAL			3,578,494	3,650,192	1,442.68	1,656.88	14.8%				
KAUKAUNA SCH			18,075,047	18,767,652	979.12	912.00	-6.9%				
FOX VALLEY TECH			1,185,783	1,230,425	153.89	149.70	-2.7%				
VALLEY M SEWER				0		0.00					
TOTAL			23,262,142	24,076,337	3,166.92	3,307.22	4.4%				
FIRST DOLLAR CREDIT					-52.78	-51.11	-3.2%				
LOTTERY AND GAMING CREDIT					-187.18	-167.76	-10.4%				
NET PROPERTY TAX					2,926.96	3,088.35	5.5%				
School taxes reduced by school levy tax credit \$ 207.49			Important: This description is for property tax bill only and may not be a full legal description				Net Assessed Value Rate (Does NOT reflect Credits) 0.01882305		Total Due FOR FULL PAYMENT BY Jan 31, 2023 \$ 3,088.35 Warning: If not paid by due date, installment option is lost and total tax is delinquent subject to interest (see reverse).		

CITY OF  
KAUKAUNA

Sec. 23, T21N, R18E  
2ND ADDN THELEN EST. LOT 233

## Tax Bill Taxing Jurisdiction

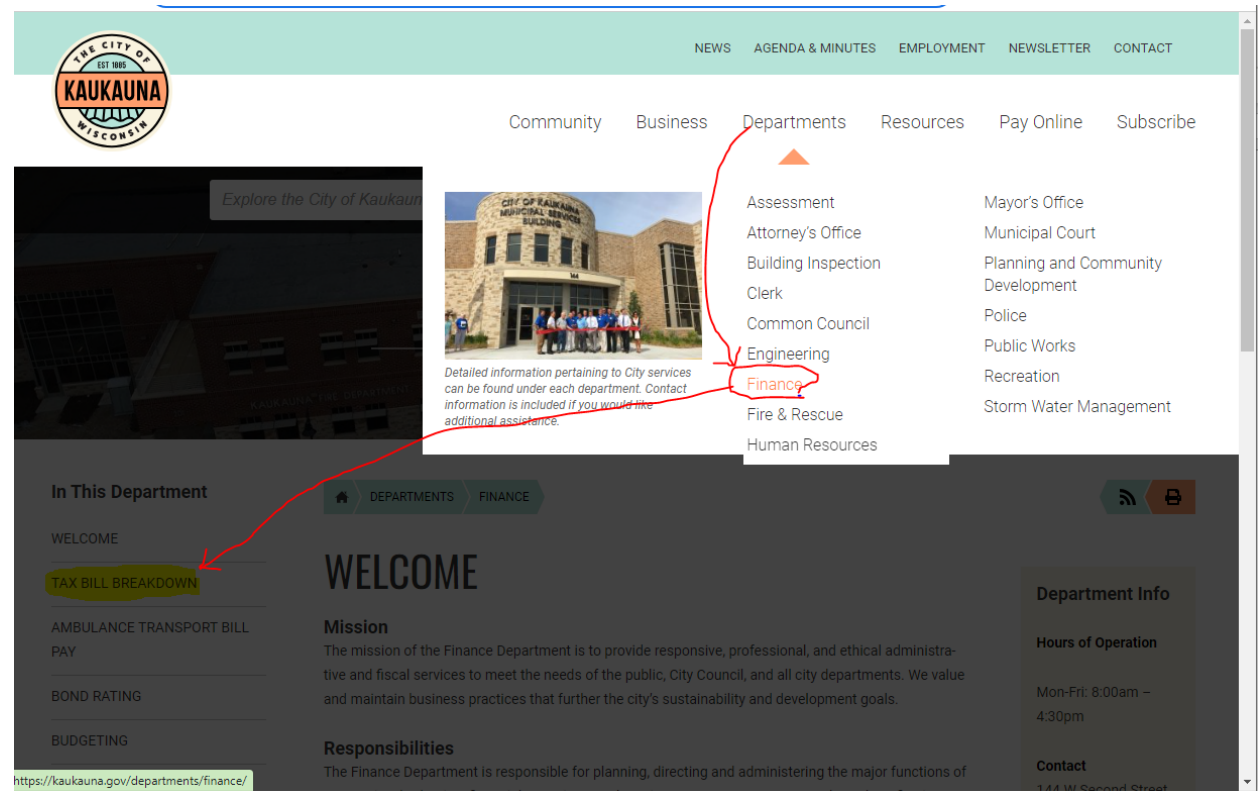
- The tax bill is a consolidation of four distinct taxing jurisdictions
  - County
  - City
  - School District
  - Technical Collage
- To streamline the collection and payment process municipalities are tasked with sending out tax bills and collecting the taxes.
- While the City manages the collection of the first installment, a portion of the tax funds is subsequently distributed to the other three jurisdictions.
- To help the property owners better understand their tax bill we've create a page that shows then where their money is going.



# Tax Bill Breakdown Widget

# Tax Bill Breakdown Site

- From the kaukauna.gov website
- Click on the side menu “Tax Bill Breakdown” of the finance department page

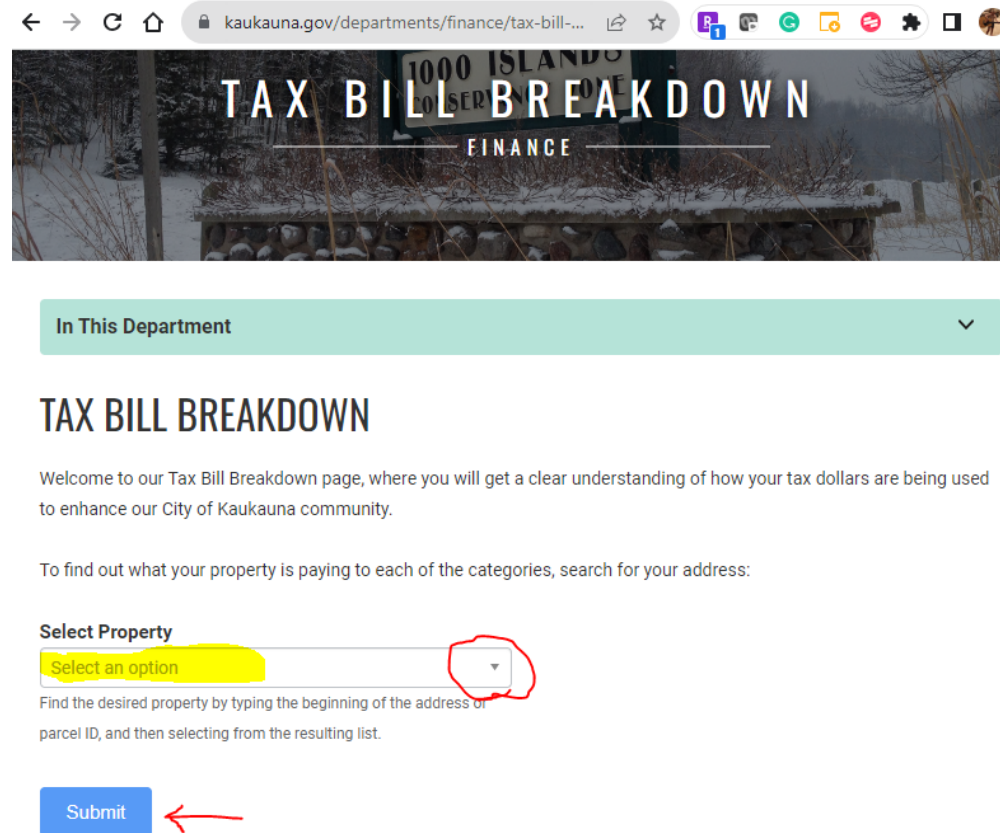


## Find Property

- Once you're at the page either type
  - Address
  - Parcel Number
- Click the drop-down arrow and scroll to property.
- Click the Submit to pull up property information

***\*\*Note only the properties within the City of Kaukauna will be found\*\****

CITY OF  
KAUKAUNA



← → ↻ 🏠 [kaukauna.gov/departments/finance/tax-bill-...](https://kaukauna.gov/departments/finance/tax-bill-...) ☆

**TAX BILL BREAKDOWN**  
FINANCE

In This Department ▾

### TAX BILL BREAKDOWN

Welcome to our Tax Bill Breakdown page, where you will get a clear understanding of how your tax dollars are being used to enhance our City of Kaukauna community.

To find out what your property is paying to each of the categories, search for your address:

**Select Property**

Select an option ▾

Find the desired property by typing the beginning of the address or parcel ID, and then selecting from the resulting list.

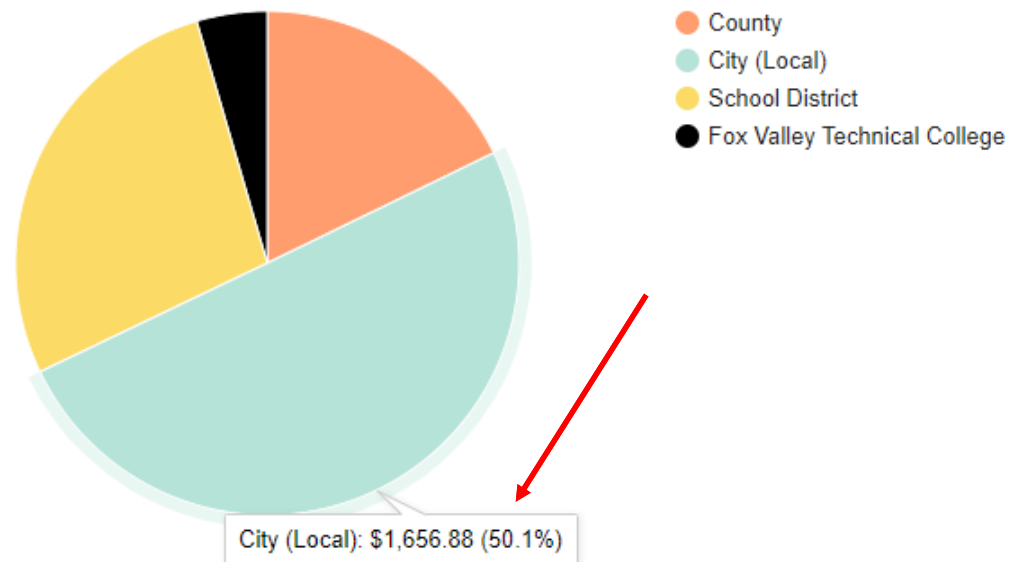
**Submit** ←



## Tax Bill breakdown graph

- Once you hit submit, a page will pull up with the current year tax bill information
- The first graph will be the overall tax bill broken down by taxing jurisdiction.
- Hover over the graph for more information

**1523 THELEN AV**  
(Parcel 323164900)



## Tax Bill Breakdown Explanation Table

- Under the graph will be a table that explains each jurisdiction function like the below. It also shows the amount each jurisdiction is charging on the tax bill

Category	Amount	Explanation
County	\$588.64	The county jurisdiction provides essential services such as law enforcement, emergency management, and public health. They also oversee the administration of courts, maintain public infrastructure like roads and bridges, and manage parks and recreational facilities for the community's enjoyment.
City (Local)	\$1,656.88	The city jurisdiction is responsible for local governance, providing services like public safety through police and fire departments, infrastructure maintenance including roads and utilities, and zoning and planning to ensure responsible development. The city also supports cultural and recreational programs and facilities to enhance the quality of life for residents.
School District	\$911.99	The school district jurisdiction focuses on providing quality education for the community's children. They operate schools, hire teachers and staff, develop curricula, and provide resources for student learning. The school district plays a crucial role in shaping the future by preparing students for higher education and contributing to their personal growth.
Fox Valley Technical College	\$149.70	The Fox Valley Technical College jurisdiction offers career-focused education and training programs to prepare students for workforce entry or advancement. They provide hands-on learning, professional certifications, and degrees in various fields to ensure individuals have the necessary skills for today's job market. The college collaborates with local businesses and industries to align programs with workforce needs and support economic growth.

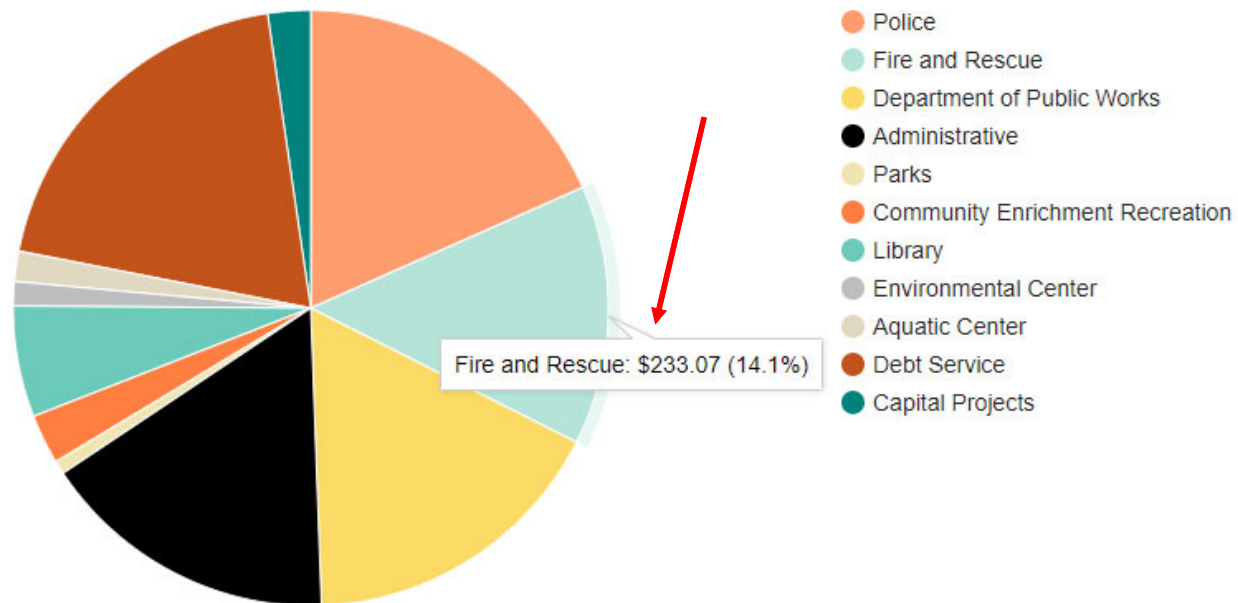
## Tax Bill Breakdown Explanation Table (Continued)

- The lower part of the table shows the First Dollar and Lottery and gaming credits if applicable. The last row shows the “Net” property taxes after all credits

Category	Amount	Explanation
First Dollar Credit	\$51.11	The First Dollar Credit applies to all parcels containing real property improvements, such as a building. It is automatically applied to all qualifying properties, so property owners do not have to apply for it. The amount of the First Dollar Credit is calculated each year based on available funds and the estimated number of properties that will qualify for the credit. The credit is determined by multiplying the maximum credit value (MCV) by the applicable school tax rate. The MCV is the lesser of the actual value of the property or the MCV set by the state. In 2023, the maximum credit value is \$250. For example, if a property has an assessed value of \$100,000 and the school tax rate is 10%, the First Dollar Credit would be \$250.
Lottery and Gaming Credit (LGC)	\$167.76	To qualify, you must be a Wisconsin resident and own a dwelling that you use as your primary residence as of the January 1 certification date. The credit is allocated to the parcel that holds the principal dwelling, and the credit cannot exceed the new assessed value. Lottery proceeds are paid into a separate segregated state fund. The amount of the credit varies from year to year depending on the amount of money available in the lottery fund. <b>**Note: If you are eligible for the credit but do not see it applied to your property tax bill, please contact the city clerk</b>
Net Property Tax	\$3,088.33	Total property taxes owed after all credits have applied. Note: This doesn't include any special charges listed on the far right of the tax bill

## City Jurisdiction Breakdown

- Like the overall tax bill breakdown, the second graph shows the City (local) portion of the tax bill breakdown.
- You can hover over the graph to get more information about each area as shown below.



## City Service Breakdown Explanation Table

- Under that graph will be a table that explains each City Service function like the below. It also shows the amount each service is charging on the tax bill

Category	Amount	Explanation
Police	\$304.21	The City of Kaukauna Police Department is responsible for maintaining public safety and enforcing the law. This involves patrolling neighborhoods, responding to emergencies, investigating crimes, and collaborating with other agencies to tackle various challenges. They also engage in community outreach, educate residents on safety measures, and work to build positive relationships between law enforcement and the community.
Fire and Rescue	\$233.07	The City's fire and ambulance services are dedicated to rapid emergency response and life-saving interventions. They manage fire incidents, medical emergencies, and rescue operations, providing immediate assistance to those in need. Firefighters are trained to extinguish fires, conduct search and rescue missions, and mitigate hazardous materials incidents. Ambulance services offer crucial medical aid, transportation to hospitals, and critical care on-site, ensuring timely and effective emergency medical care for residents and businesses.
Department of Public Works	\$281.65	The Department of Public Works plays a pivotal role in maintaining the City's infrastructure and enhancing its livability. This department oversees road maintenance, bridge upkeep, and public transportation systems to ensure safe and efficient travel. They manage waste collection, recycling programs, and sanitation to maintain cleanliness. Additionally, the department is responsible for the upkeep of public buildings, parks, and facilities, contributing to the overall quality of life for residents.
Administrative	\$268.81	The City's administrative functions encompass essential behind-the-scenes operations. They manage government personnel, budgets, and resources to ensure effective governance. Administrative teams handle citizen inquiries, permits, and licensing services, streamlining interactions between residents and local government. Furthermore, they facilitate technology integration, data management, and strategic planning, supporting efficient service delivery and the overall functioning of the city's various departments.

# Transparency of the Tax Bill Tax Dollar

- Provides a clear understanding of how your tax dollars are being used to enhance our City of Kaukauna community.
- High level explanation of each operation and function of the City
- With this understanding of these allocations, taxpayers are empowered to engage actively in the growth and development of our community

# Website URL

<https://kaukauna.gov/departments/finance/tax-bill-breakdown/>



Questions or Comments?





THANK YOU