



# REPORT TO VILLAGE BOARD and APC

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**ITEM NAME:** Finance/Treasurer Office Update:  
**2026 Equalized Valuation, 2026 Net New Construction (to impact 2027 Budget), and 2026 TID Increment Values**

**PREPARED BY:** John Jacobs, Finance Director/Treasurer

**DATE PREPARED:** 8/06/2026

A good amount of 2026 data is starting to be released by the Wisconsin Department of Revenue (WDOR) in late July/early August 2026. All of this financial data will impact our 2027 budget.

Here is the data that has been released so far by the State:

- 2026 Preliminary Equalized Valuation (amounts to be “finalized” on 8/15/2026)
- 2026 Net New Construction % (which impacts the maximum tax levy increase allowed for the 2027 budget, before any adjustments)
- 2026 TID (tax increment districts) Increment Value and change in valuation (which impacts amount of property taxes collected in 2027 in our (3) open TID’s)

## Preliminary 2026 Equalized Valuation:

The Village had eclipsed \$1 billion in equalized valuation last year in 2025 = \$1,081,333,900.

The Village’s 2026 preliminary equalized valuation as of 7/31/2026 = \$1,182,976,700.

This is an increase of \$101,642,800 from the past year. It is a 9.40% increase from 2025 values. Of this \$101,642,800, only \$8,883,500 is deemed “new construction”, while the remainder increase of \$92,759,300 is for a market adjustment or other adjustment by the WDOR. The final equalized valuation will be certified on 8/15/2026.

The assessment ratio has now fallen from 69.37% (2025) to an estimated 63.70% (2026). This means that the 2026 assessment roll of the Village is **over 36% under** the State’s estimated 100% full market valuation of the Village. The State requires that assessment values need to be between 90% - 110% of full market valuation. This is the primary reason that the Village is embarking on a 2027 revaluation, to bring the assessment valuation back up to near 100% full market valuation. If the Village didn’t plan on getting the revaluation completed by 10/15/2027, then the State would step in and complete a 2028 revaluation at their OWN costs (which would be at 2-3 times higher cost).

## 2026 Net New Construction % (which impacts the Village’s 2027 Budget Tax Levy):

With the Village’s low 2026 Net New Construction percentage of 0.651% increase (only \$7,036,100 new net construction for 2026), the Village’s Tax Levy Base Maximum Annual Increase can only increase by \$12,033 for the 2027 budget year (before any adjustments for debt service, etc.).

The 2025 Net New Construction percentage last year was 0.44% increase. So, the 2026 number of 0.651% is slightly an improvement over last year’s percentage.

Look how this compares to 2021 (only 5 years ago) when the net new construction % was 2.98%, and the tax levy base could be increased by \$52,439, before any other adjustments.

### **2026 TID Increment Value & Change in Valuation:**

Two (2) of the active TID's have an equalized valuation increase for 2026, while TID #1 had a decrease. This means that additional tax revenue will be generated in TID #2 and TID #4 in the 2027 budget, while TID #1 will generate a decrease in tax revenue for the 2027 budget.

I have reached out to Associated Appraisal (our Village Assessor) to ask about the reduction in TID #1 valuation. They have provided me with two reasons for some of the decrease. However, there was also a reduction made in valuation by WDOR. I am looking into getting answers by the 8/10 Village Board meeting to provide you the "complete" story on this reduction in TID #1 valuation.

Here are the amounts for each TID:

- 1) TID #1:
  - 2026 Increment Value = \$16,781,600 (**decrease** of \$2,546,900 from last year)
- 2) TID #2:
  - 2026 Increment Value = \$80,730,800 (**increase** of \$8,083,600 from last year)
- 3) TID #3:
  - No increment – TID was closed in February 2026
- 4) TID #4:
  - 2026 Increment Value = \$11,525,700 (**increase** of \$804,700 from last year)

Total TID Increment Value for 2026 = \$109,038,100

This additional increment valuation will be added to the Village's available assessment valuation at the time that each TID is closed in future years.

The Village is presently at 9.22% of its legal TID Limit Valuation, while the State maximum allowable limit is 12% (or \$141,957,200). This means that the Village's TID increment valuation can grow about \$33 million, before the Village would be restricted from adding any additional new TID's within the Village boundaries.

### **2026 General Obligation Debt Limit:**

The Village's 2026 general obligation debt limit = \$59,148,835. This is calculated as 5% of the Village's total equalized valuation. As of 12/31/2026, the Village will be down to only \$10,141,545 of outstanding general obligation debt (17.15% of maximum debt limit). This leaves a maximum of \$49,007,290 (or 82.85% of debt limit) remaining of general obligation debt capacity for the Village in the future.

WISCONSIN DEPARTMENT OF REVENUE  
2026 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM

County 37 Marathon  
Village 145 Kronenwetter

| REAL ESTATE              | 2025 RE<br>Equalized<br>Value | Removal of<br>Prior Year<br>Compensation | %<br>Chng | \$ Amount of<br>Economic<br>Change | %<br>Chng | \$ Amount of<br>New Constr | %<br>Chng | Correction<br>&<br>Compensation | %<br>Chng | \$ Amount of<br>All Other<br>Changes | %<br>Chng | 2026 RE<br>Equalized<br>Value | Total \$<br>Change in<br>R.E. Value | %<br>Chng |
|--------------------------|-------------------------------|------------------------------------------|-----------|------------------------------------|-----------|----------------------------|-----------|---------------------------------|-----------|--------------------------------------|-----------|-------------------------------|-------------------------------------|-----------|
| <b>Residential</b>       |                               |                                          |           |                                    |           |                            |           |                                 |           |                                      |           |                               |                                     |           |
| Land                     | 157,908,500                   | 0                                        | 0%        | 14,226,500                         | 9%        | 150,800                    | 0%        | 328,000                         | 0%        | 125,700                              | 0%        | 172,739,500                   | 14,831,000                          | 9%        |
| Imp                      | 752,162,600                   | 0                                        | 0%        | 67,563,000                         | 9%        | 7,123,900                  | 1%        | -2,925,200                      | 0%        | -825,000                             | 0%        | 823,099,300                   | 70,936,700                          | 9%        |
| Total                    | 910,071,100                   | 0                                        | 0%        | 81,789,500                         | 9%        | 7,274,700                  | 1%        | -2,597,200                      | 0%        | -699,300                             | 0%        | 995,838,800                   | 85,767,700                          | 9%        |
| <b>Commercial</b>        |                               |                                          |           |                                    |           |                            |           |                                 |           |                                      |           |                               |                                     |           |
| Land                     | 23,637,600                    | 0                                        | 0%        | 1,412,700                          | 6%        | 41,500                     | 0%        | -185,600                        | -1%       | 224,500                              | 1%        | 25,130,700                    | 1,493,100                           | 6%        |
| Imp                      | 81,546,500                    | 0                                        | 0%        | 4,888,400                          | 6%        | 1,342,300                  | 2%        | -147,000                        | 0%        | 0                                    | 0%        | 87,630,200                    | 6,083,700                           | 7%        |
| Total                    | 105,184,100                   | 0                                        | 0%        | 6,301,100                          | 6%        | 1,383,800                  | 1%        | -332,600                        | 0%        | 224,500                              | 0%        | 112,760,900                   | 7,576,800                           | 7%        |
| <b>Manufacturing</b>     |                               |                                          |           |                                    |           |                            |           |                                 |           |                                      |           |                               |                                     |           |
| Land                     | 2,228,000                     | 0                                        | 0%        | 123,300                            | 6%        | 0                          | 0%        | 0                               | 0%        | 0                                    | 0%        | 2,351,300                     | 123,300                             | 6%        |
| Imp                      | 17,361,100                    | 0                                        | 0%        | 1,064,000                          | 6%        | 0                          | 0%        | 0                               | 0%        | 23,300                               | 0%        | 18,448,400                    | 1,087,300                           | 6%        |
| Total                    | 19,589,100                    | 0                                        | 0%        | 1,187,300                          | 6%        | 0                          | 0%        | 0                               | 0%        | 23,300                               | 0%        | 20,799,700                    | 1,210,600                           | 6%        |
| <b>Agricultural</b>      |                               |                                          |           |                                    |           |                            |           |                                 |           |                                      |           |                               |                                     |           |
| Land/Total               | 1,008,200                     | 0                                        | 0%        | 67,000                             | 7%        | 0                          | 0%        | -600                            | 0%        | -500                                 | 0%        | 1,074,100                     | 65,900                              | 7%        |
| <b>Undeveloped</b>       |                               |                                          |           |                                    |           |                            |           |                                 |           |                                      |           |                               |                                     |           |
| Land/Total               | 8,064,300                     | 0                                        | 0%        | 1,332,500                          | 17%       | 0                          | 0%        | -4,800                          | 0%        | -6,900                               | 0%        | 9,385,100                     | 1,320,800                           | 16%       |
| <b>Ag Forest</b>         |                               |                                          |           |                                    |           |                            |           |                                 |           |                                      |           |                               |                                     |           |
| Land/Total               | 5,168,100                     | 0                                        | 0%        | 786,500                            | 15%       | 0                          | 0%        | 0                               | 0%        | 29,100                               | 1%        | 5,983,700                     | 815,600                             | 16%       |
| <b>Forest</b>            |                               |                                          |           |                                    |           |                            |           |                                 |           |                                      |           |                               |                                     |           |
| Land/Total               | 26,795,000                    | 0                                        | 0%        | 4,060,000                          | 15%       | 0                          | 0%        | -230,000                        | -1%       | 42,400                               | 0%        | 30,667,400                    | 3,872,400                           | 14%       |
| <b>Other</b>             |                               |                                          |           |                                    |           |                            |           |                                 |           |                                      |           |                               |                                     |           |
| Land                     | 835,200                       | 0                                        | 0%        | 139,200                            | 17%       | 0                          | 0%        | 0                               | 0%        | 0                                    | 0%        | 974,400                       | 139,200                             | 17%       |
| Imp                      | 4,618,800                     | 0                                        | 0%        | -201,800                           | -4%       | 225,000                    | 5%        | 850,600                         | 18%       | 0                                    | 0%        | 5,492,600                     | 873,800                             | 19%       |
| Total                    | 5,454,000                     | 0                                        | 0%        | -62,600                            | -1%       | 225,000                    | 4%        | 850,600                         | 16%       | 0                                    | 0%        | 6,467,000                     | 1,013,000                           | 19%       |
| <b>Total Real Estate</b> |                               |                                          |           |                                    |           |                            |           |                                 |           |                                      |           |                               |                                     |           |
| Land                     | 225,644,900                   | 0                                        | 0%        | 22,147,700                         | 10%       | 192,300                    | 0%        | -93,000                         | 0%        | 414,300                              | 0%        | 248,306,200                   | 22,661,300                          | 10%       |
| Imp                      | 855,689,000                   | 0                                        | 0%        | 73,313,600                         | 9%        | 8,691,200                  | 1%        | -2,221,600                      | 0%        | -801,700                             | 0%        | 934,670,500                   | 78,981,500                          | 9%        |
| Total                    | 1,081,333,900                 | 0                                        | 0%        | 95,461,300                         | 9%        | 8,883,500                  | 1%        | -2,314,600                      | 0%        | -387,400                             | 0%        | 1,182,976,700                 | 101,642,800                         | 9%        |

| TOTAL EQUALIZED VALUE | 2025 Total    | 2026 Total    | Total \$ Change | % Change |
|-----------------------|---------------|---------------|-----------------|----------|
| Real Estate           | 1,081,333,900 | 1,182,976,700 | 101,642,800     | 9%       |

| Comun<br>Code | COUNTY<br>NAME | MUNICIPALITY             | Split<br>Muni | 2025<br>Equalized Value<br>(Prior Year) | 2026<br>Net New<br>Construction (NNC)<br>Value | 2026<br>TID Adjusted<br>NNC Value<br>(Act 12) | 2026<br>Adjustment<br>to NNC Value | 2026<br>NNC Percent | 2026<br>TID Adjusted<br>NNC Percent<br>(Use for LEVY<br>LIMITS only - if<br>listed) |
|---------------|----------------|--------------------------|---------------|-----------------------------------------|------------------------------------------------|-----------------------------------------------|------------------------------------|---------------------|-------------------------------------------------------------------------------------|
|               |                |                          |               |                                         |                                                |                                               |                                    |                     |                                                                                     |
| 37054         | MARATHON       | TOWN OF MARATHON         |               | 172,177,800                             | 1,794,600                                      |                                               |                                    | 1.042%              |                                                                                     |
| 37056         | MARATHON       | TOWN OF MCMILLAN         |               | 328,744,400                             | 2,109,500                                      |                                               |                                    | 0.642%              |                                                                                     |
| 37058         | MARATHON       | TOWN OF MOSINEE          |               | 320,456,600                             | 5,145,000                                      |                                               |                                    | 1.606%              |                                                                                     |
| 37060         | MARATHON       | TOWN OF NORRIE           |               | 162,149,300                             | 2,222,200                                      |                                               |                                    | 1.370%              |                                                                                     |
| 37062         | MARATHON       | TOWN OF PLOVER           |               | 89,362,500                              | 1,305,100                                      |                                               |                                    | 1.460%              |                                                                                     |
| 37064         | MARATHON       | TOWN OF REID             |               | 172,047,000                             | 711,400                                        |                                               |                                    | 0.413%              |                                                                                     |
| 37066         | MARATHON       | TOWN OF RIB FALLS        |               | 129,254,600                             | 681,400                                        |                                               |                                    | 0.527%              |                                                                                     |
| 37070         | MARATHON       | TOWN OF RIETBROCK        |               | 96,229,500                              | 764,200                                        |                                               |                                    | 0.794%              |                                                                                     |
| 37072         | MARATHON       | TOWN OF RINGLE           |               | 292,879,000                             | 4,118,900                                      |                                               |                                    | 1.406%              |                                                                                     |
| 37074         | MARATHON       | TOWN OF SPENCER          |               | 214,199,800                             | 2,698,500                                      |                                               |                                    | 1.260%              |                                                                                     |
| 37076         | MARATHON       | TOWN OF STETTIN          |               | 471,883,700                             | 8,126,000                                      |                                               |                                    | 1.722%              |                                                                                     |
| 37078         | MARATHON       | TOWN OF TEXAS            |               | 222,102,300                             | 1,518,700                                      |                                               |                                    | 0.684%              |                                                                                     |
| 37080         | MARATHON       | TOWN OF WAUSAU           |               | 324,709,500                             | 4,400,200                                      |                                               |                                    | 1.355%              |                                                                                     |
| 37082         | MARATHON       | TOWN OF WESTON           |               | 107,964,500                             | 921,100                                        |                                               |                                    | 0.853%              |                                                                                     |
| 37084         | MARATHON       | TOWN OF WIEN             |               | 115,333,100                             | 1,548,800                                      |                                               |                                    | 1.343%              |                                                                                     |
| 37102         | MARATHON       | VILLAGE OF ATHENS        |               | 113,114,500                             | 7,198,400                                      |                                               |                                    | 6.364%              |                                                                                     |
| 37104         | MARATHON       | VILLAGE OF BIRNAMWOOD    | *             | 2,140,500                               | 8,900                                          |                                               |                                    | 0.416%              |                                                                                     |
| 37116         | MARATHON       | VILLAGE OF DORCHESTER    | *             | 1,421,000                               | 118,100                                        |                                               |                                    | 8.311%              |                                                                                     |
| 37121         | MARATHON       | VILLAGE OF EDGAR         |               | 127,294,300                             | 2,797,800                                      |                                               |                                    | 2.198%              |                                                                                     |
| 37122         | MARATHON       | VILLAGE OF ELDERON       |               | 14,064,900                              | 0                                              |                                               |                                    | 0.000%              |                                                                                     |
| 37126         | MARATHON       | VILLAGE OF FENWOOD       |               | 10,703,000                              | 31,300                                         |                                               |                                    | 0.292%              |                                                                                     |
| 37136         | MARATHON       | VILLAGE OF HATLEY        |               | 77,557,300                              | 1,160,700                                      |                                               |                                    | 1.497%              |                                                                                     |
| 37145         | MARATHON       | VILLAGE OF KRONENWETTER  |               | 1,081,333,900                           | 7,036,100                                      |                                               |                                    | 0.651%              |                                                                                     |
| 37146         | MARATHON       | VILLAGE OF MAINE         |               | 454,130,500                             | 11,960,100                                     |                                               |                                    | 2.634%              |                                                                                     |
| 37151         | MARATHON       | VILLAGE OF MARATHON CITY |               | 255,179,900                             | 2,493,700                                      |                                               |                                    | 0.977%              |                                                                                     |
| 37168         | MARATHON       | VILLAGE OF RIB MOUNTAIN  |               | 1,372,752,700                           | 10,679,000                                     |                                               |                                    | 0.778%              |                                                                                     |
| 37176         | MARATHON       | VILLAGE OF ROTHSCHILD    |               | 793,117,300                             | 1,982,100                                      |                                               |                                    | 0.250%              |                                                                                     |
| 37181         | MARATHON       | VILLAGE OF SPENCER       |               | 178,332,000                             | 2,371,200                                      |                                               |                                    | 1.330%              |                                                                                     |
| 37182         | MARATHON       | VILLAGE OF STRATFORD     |               | 181,772,800                             | 2,341,600                                      |                                               |                                    | 1.288%              |                                                                                     |
| 37186         | MARATHON       | VILLAGE OF UNITY         | *             | 15,941,100                              | 143,400                                        |                                               |                                    | 0.900%              |                                                                                     |
| 37192         | MARATHON       | VILLAGE OF WESTON        |               | 1,928,048,300                           | 31,301,900                                     |                                               |                                    | 1.624%              |                                                                                     |
| 37201         | MARATHON       | CITY OF ABBOTSFORD       | *             | 81,186,400                              | 297,800                                        |                                               |                                    | 0.367%              |                                                                                     |
| 37211         | MARATHON       | CITY OF COLBY            | *             | 48,462,400                              | 363,400                                        |                                               |                                    | 0.750%              |                                                                                     |
| 37250         | MARATHON       | CITY OF MARSHFIELD       | *             | 181,969,600                             | 1,908,000                                      |                                               |                                    | 1.049%              |                                                                                     |
| 37251         | MARATHON       | CITY OF MOSINEE          |               | 588,699,300                             | 2,725,900                                      |                                               |                                    | 0.463%              |                                                                                     |
| 37281         | MARATHON       | CITY OF SCHOFIELD        |               | 415,059,700                             | 10,716,500                                     |                                               |                                    | 2.582%              |                                                                                     |
| 37291         | MARATHON       | CITY OF WAUSAU           |               | 4,569,050,900                           | 116,250,700                                    |                                               |                                    | 2.544%              |                                                                                     |
| 37999         | MARATHON       | MARATHON COUNTY          |               | 18,799,570,100                          | 290,524,300                                    | 290,524,300                                   | 0                                  | 1.545%              | 1.545%                                                                              |

# 2026 TIF Value Limit Report

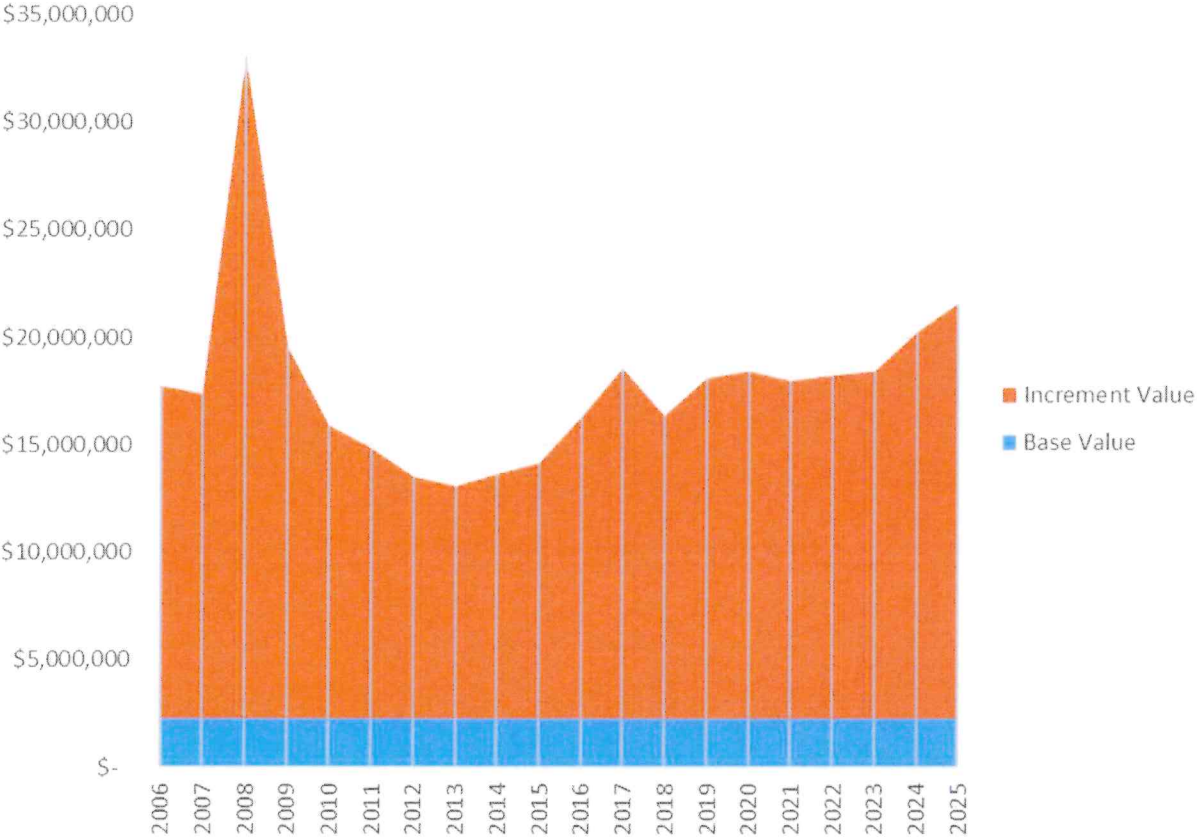
## Wisconsin Department of Revenue

| Municipality            | CoMun | TID | Base Year | 2026 TID Current Value | 2026 TID Value Increment | 2026 Total Municipal Equalized Value | 5% Limit | 7% Limit | 12% Limit     |
|-------------------------|-------|-----|-----------|------------------------|--------------------------|--------------------------------------|----------|----------|---------------|
| Kewaskum                | 66142 | 002 | 2005      | 47,322,400             | 45,536,700               |                                      |          |          |               |
|                         | 66142 | 003 | 2021      | 10,862,600             | 6,721,400                |                                      |          |          |               |
|                         | 66142 | 004 | 2023      | 26,598,100             | 26,263,600               |                                      |          |          |               |
|                         | 66142 | 005 | 2025      | 3,603,600              | 3,352,500                |                                      |          |          |               |
|                         | 66142 | 006 | 2025      | 22,074,300             | 399,900                  |                                      |          |          |               |
| <b>Municipal Totals</b> |       |     |           | <b>110,461,000</b>     | <b>82,274,100</b>        | <b>649,761,600</b>                   |          |          | <b>12.66%</b> |
| Kewaunee                | 31241 | 003 | 2020      | 17,519,200             | 8,442,700                |                                      |          |          |               |
| <b>Municipal Totals</b> |       |     |           | <b>17,519,200</b>      | <b>8,442,700</b>         | <b>354,195,400</b>                   |          |          | <b>2.38%</b>  |
| Kiel                    | 36241 | 004 | 2011      | 46,616,900             | 43,017,500               |                                      |          |          |               |
|                         | 08241 | 005 | 2014      | 31,498,800             | 23,052,900               |                                      |          |          |               |
| <b>Municipal Totals</b> |       |     |           | <b>78,115,700</b>      | <b>66,070,400</b>        | <b>553,775,800</b>                   |          |          | <b>11.93%</b> |
| Kimberly                | 44141 | 004 | 2005      | 17,787,100             | 17,008,900               |                                      |          |          |               |
|                         | 44141 | 005 | 2008      | 72,059,400             | 60,714,300               |                                      |          |          |               |
|                         | 44141 | 006 | 2016      | 206,628,400            | 188,109,300              |                                      |          |          |               |
| <b>Municipal Totals</b> |       |     |           | <b>296,474,900</b>     | <b>265,832,500</b>       | <b>1,083,738,900</b>                 |          |          | <b>24.53%</b> |
| Kronenwetter            | 37145 | 001 | 2005      | 19,043,900             | 16,781,600               |                                      |          |          |               |
|                         | 37145 | 002 | 2005      | 86,129,400             | 80,730,800               |                                      |          |          |               |
|                         | 37145 | 004 | 2005      | 11,632,300             | 11,525,700               |                                      |          |          |               |
| <b>Municipal Totals</b> |       |     |           | <b>116,805,600</b>     | <b>109,038,100</b>       | <b>1,182,976,700</b>                 |          |          | <b>9.22%</b>  |
| La Crosse               | 32246 | 010 | 2003      | 21,275,000             | 19,212,400               |                                      |          |          |               |
|                         | 32246 | 011 | 2005      | 310,710,200            | 190,983,500              |                                      |          |          |               |
|                         | 32246 | 012 | 2005      | 50,282,400             | 33,517,200               |                                      |          |          |               |
|                         | 32246 | 013 | 2006      | 173,140,100            | 129,100,300              |                                      |          |          |               |
|                         | 32246 | 014 | 2006      | 145,167,000            | 92,481,700               |                                      |          |          |               |
|                         | 32246 | 015 | 2013      | 118,679,000            | 72,786,300               |                                      |          |          |               |
|                         | 32246 | 016 | 2014      | 46,809,700             | 30,092,300               |                                      |          |          |               |
|                         | 32246 | 017 | 2015      | 81,602,900             | 68,564,800               |                                      |          |          |               |
|                         | 32246 | 018 | 2020      | 23,673,800             | 16,885,200               |                                      |          |          |               |
|                         | 32246 | 019 | 2020      | 3,889,300              | (1,171,800) *            |                                      |          |          |               |
|                         | 32246 | 020 | 2020      | 12,750,800             | (671,300) *              |                                      |          |          |               |
|                         | 32246 | 021 | 2023      | 0                      | 0                        |                                      |          |          |               |
| <b>Municipal Totals</b> |       |     |           | <b>987,980,200</b>     | <b>653,623,700</b>       | <b>6,450,555,600</b>                 |          |          | <b>10.13%</b> |
| Lac La Belle            | 67146 | 001 | 2021      | 52,000,000             | 27,872,400               |                                      |          |          |               |
| <b>Municipal Totals</b> |       |     |           | <b>52,000,000</b>      | <b>27,872,400</b>        | <b>3,456,583,300</b>                 |          |          | <b>.81%</b>   |

\*A negative increment is treated as zero increment.

2005 Base Value: \$2,262,300

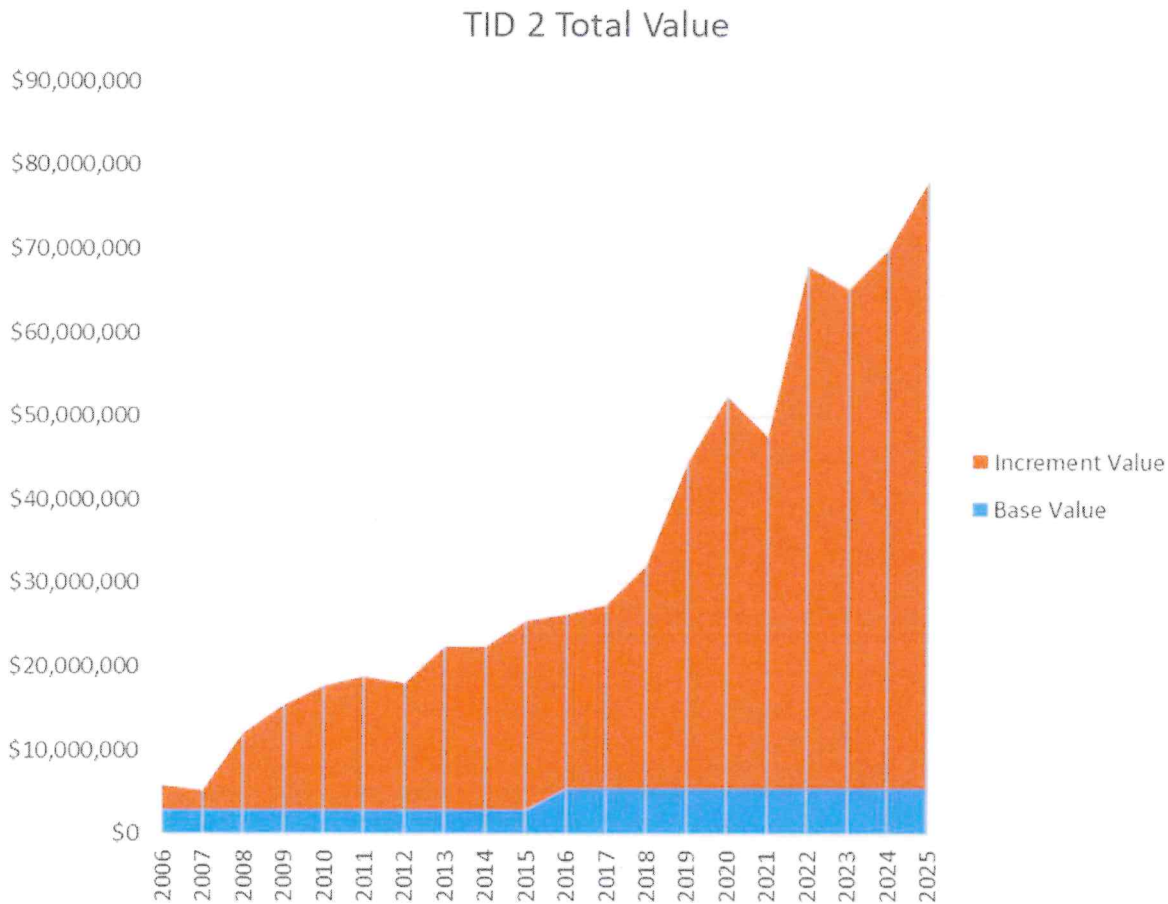
TID 1 Total Value



| Year | Base Value   | Increment Value | Total Value   |
|------|--------------|-----------------|---------------|
| 2006 | \$ 2,262,300 | \$ 15,468,600   | \$ 17,730,900 |
| 2007 | \$ 2,262,300 | \$ 15,096,100   | \$ 17,358,400 |
| 2008 | \$ 2,262,300 | \$ 30,836,600   | \$ 33,098,900 |
| 2009 | \$ 2,262,300 | \$ 17,315,800   | \$ 19,578,100 |
| 2010 | \$ 2,262,300 | \$ 13,657,600   | \$ 15,919,900 |
| 2011 | \$ 2,262,300 | \$ 12,590,800   | \$ 14,853,100 |
| 2012 | \$ 2,262,300 | \$ 11,260,600   | \$ 13,522,900 |
| 2013 | \$ 2,262,300 | \$ 10,831,900   | \$ 13,094,200 |
| 2014 | \$ 2,262,300 | \$ 11,367,300   | \$ 13,629,600 |
| 2015 | \$ 2,262,300 | \$ 11,892,600   | \$ 14,154,900 |
| 2016 | \$ 2,262,300 | \$ 14,006,400   | \$ 16,268,700 |
| 2017 | \$ 2,262,300 | \$ 16,319,700   | \$ 18,582,000 |
| 2018 | \$ 2,262,300 | \$ 14,074,100   | \$ 16,336,400 |
| 2019 | \$ 2,262,300 | \$ 15,882,400   | \$ 18,144,700 |
| 2020 | \$ 2,262,300 | \$ 16,140,500   | \$ 18,402,800 |
| 2021 | \$ 2,262,300 | \$ 15,716,500   | \$ 17,978,800 |
| 2022 | \$ 2,262,300 | \$ 15,968,000   | \$ 18,230,300 |
| 2023 | \$ 2,262,300 | \$ 16,167,900   | \$ 18,430,200 |
| 2024 | \$ 2,262,300 | \$ 17,988,900   | \$ 20,251,200 |
| 2025 | \$ 2,262,300 | \$ 19,328,500   | \$ 21,590,800 |

2026 2,262,300 16,781,600 19,043,900

2005 Base Value: \$5,398,600

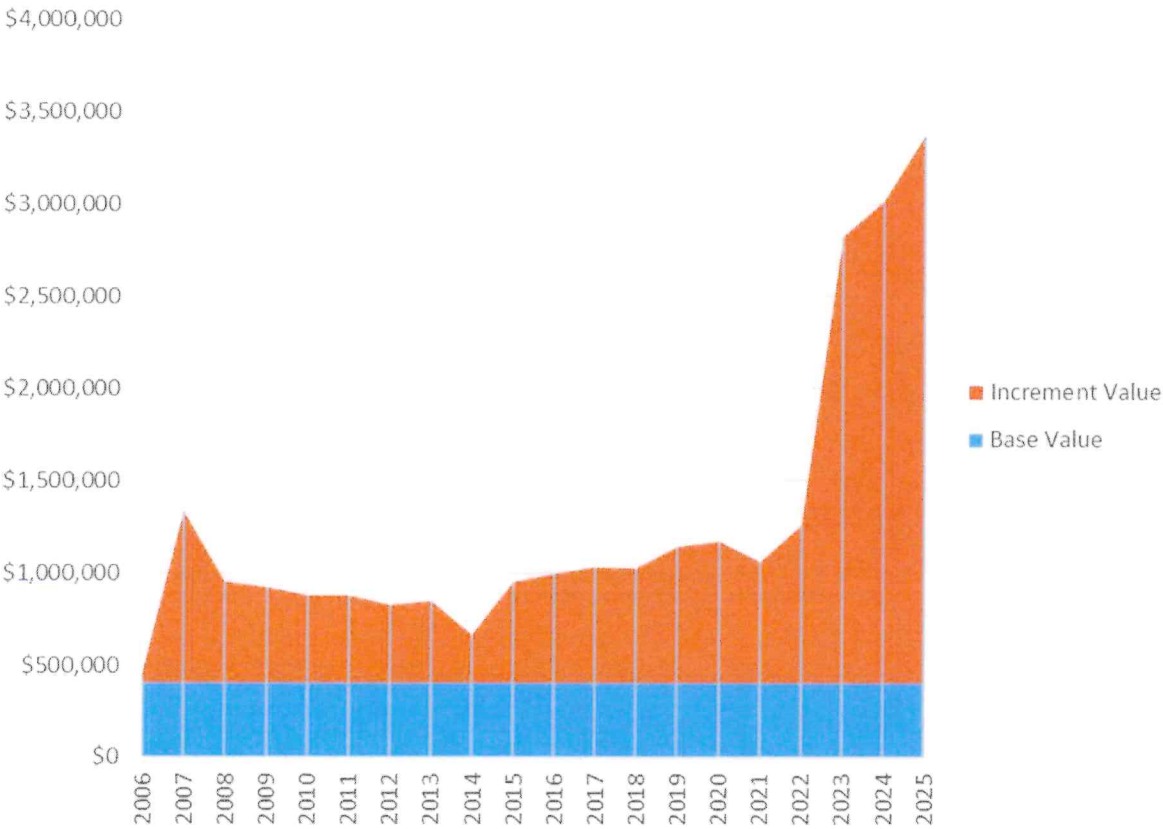


| Year | Base Value   | Increment Value | Total Value   |
|------|--------------|-----------------|---------------|
| 2006 | \$ 2,851,400 | \$ 2,911,900    | \$ 5,763,300  |
| 2007 | \$ 2,851,400 | \$ 2,349,000    | \$ 5,200,400  |
| 2008 | \$ 2,851,400 | \$ 9,110,600    | \$ 11,962,000 |
| 2009 | \$ 2,851,400 | \$ 12,469,200   | \$ 15,320,600 |
| 2010 | \$ 2,851,400 | \$ 14,867,100   | \$ 17,718,500 |
| 2011 | \$ 2,851,400 | \$ 15,981,800   | \$ 18,833,200 |
| 2012 | \$ 2,851,400 | \$ 15,153,700   | \$ 18,005,100 |
| 2013 | \$ 2,851,400 | \$ 19,422,900   | \$ 22,274,300 |
| 2014 | \$ 2,851,400 | \$ 19,443,100   | \$ 22,294,500 |
| 2015 | \$ 2,851,400 | \$ 22,608,200   | \$ 25,459,600 |
| 2016 | \$ 5,398,600 | \$ 20,877,500   | \$ 26,276,100 |
| 2017 | \$ 5,398,600 | \$ 21,995,400   | \$ 27,394,000 |
| 2018 | \$ 5,398,600 | \$ 26,607,600   | \$ 32,006,200 |
| 2019 | \$ 5,398,600 | \$ 39,030,600   | \$ 44,429,200 |
| 2020 | \$ 5,398,600 | \$ 46,944,100   | \$ 52,342,700 |
| 2021 | \$ 5,398,600 | \$ 42,083,800   | \$ 47,482,400 |
| 2022 | \$ 5,398,600 | \$ 62,601,400   | \$ 68,000,000 |
| 2023 | \$ 5,398,600 | \$ 59,828,800   | \$ 65,227,400 |
| 2024 | \$ 5,398,600 | \$ 64,511,800   | \$ 69,910,400 |
| 2025 | \$ 5,398,600 | \$ 72,647,200   | \$ 78,045,800 |

2026 5,398,600 80,730,800 86,129,400

2005 Base Value: \$405,100

TID 3 Total Value

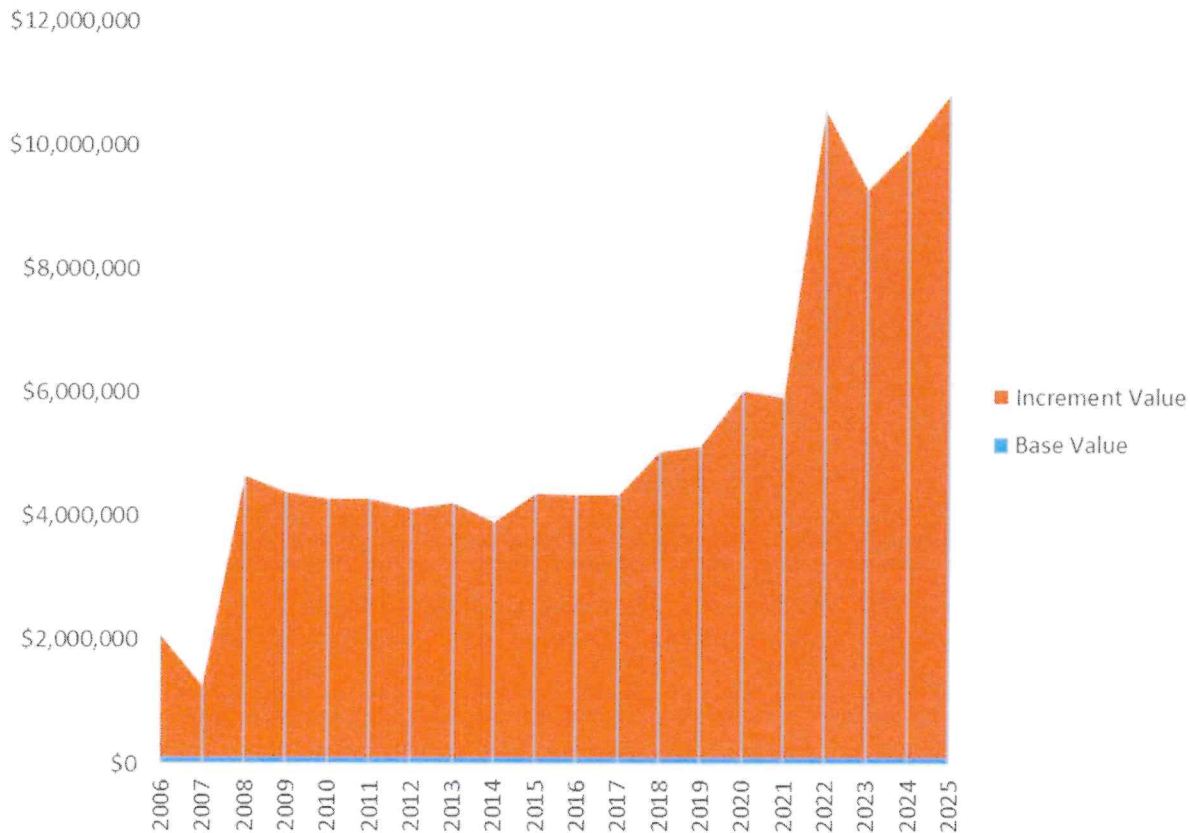


| Year | Base Value | Increment Value | Total Value  |
|------|------------|-----------------|--------------|
| 2006 | \$ 405,100 | \$ 39,300       | \$ 444,400   |
| 2007 | \$ 405,100 | \$ 929,300      | \$ 1,334,400 |
| 2008 | \$ 405,100 | \$ 546,000      | \$ 951,100   |
| 2009 | \$ 405,100 | \$ 517,000      | \$ 922,100   |
| 2010 | \$ 405,100 | \$ 467,100      | \$ 872,200   |
| 2011 | \$ 405,100 | \$ 473,200      | \$ 878,300   |
| 2012 | \$ 405,100 | \$ 421,100      | \$ 826,200   |
| 2013 | \$ 405,100 | \$ 439,100      | \$ 844,200   |
| 2014 | \$ 405,100 | \$ 253,700      | \$ 658,800   |
| 2015 | \$ 405,100 | \$ 541,600      | \$ 946,700   |
| 2016 | \$ 405,100 | \$ 589,500      | \$ 994,600   |
| 2017 | \$ 405,100 | \$ 624,700      | \$ 1,029,800 |
| 2018 | \$ 405,100 | \$ 619,600      | \$ 1,024,700 |
| 2019 | \$ 405,100 | \$ 731,600      | \$ 1,136,700 |
| 2020 | \$ 405,100 | \$ 760,600      | \$ 1,165,700 |
| 2021 | \$ 405,100 | \$ 651,500      | \$ 1,056,600 |
| 2022 | \$ 405,100 | \$ 855,200      | \$ 1,260,300 |
| 2023 | \$ 405,100 | \$ 2,419,400    | \$ 2,824,500 |
| 2024 | \$ 405,100 | \$ 2,613,200    | \$ 3,018,300 |
| 2025 | \$ 405,100 | \$ 2,964,500    | \$ 3,369,600 |

2026 Closed TID

2005 Base Value: \$106,600

TID 4 Total Value



| Year | Base Value | Increment Value | Total Value   |
|------|------------|-----------------|---------------|
| 2006 | \$ 106,600 | \$ 1,982,200    | \$ 2,088,800  |
| 2007 | \$ 106,600 | \$ 1,146,200    | \$ 1,252,800  |
| 2008 | \$ 106,600 | \$ 4,555,800    | \$ 4,662,400  |
| 2009 | \$ 106,600 | \$ 4,291,800    | \$ 4,398,400  |
| 2010 | \$ 106,600 | \$ 4,177,700    | \$ 4,284,300  |
| 2011 | \$ 106,600 | \$ 4,184,500    | \$ 4,291,100  |
| 2012 | \$ 106,600 | \$ 4,023,500    | \$ 4,130,100  |
| 2013 | \$ 106,600 | \$ 4,114,100    | \$ 4,220,700  |
| 2014 | \$ 106,600 | \$ 3,796,400    | \$ 3,903,000  |
| 2015 | \$ 106,600 | \$ 4,256,900    | \$ 4,363,500  |
| 2016 | \$ 106,600 | \$ 4,250,600    | \$ 4,357,200  |
| 2017 | \$ 106,600 | \$ 4,229,200    | \$ 4,335,800  |
| 2018 | \$ 106,600 | \$ 4,931,600    | \$ 5,038,200  |
| 2019 | \$ 106,600 | \$ 5,034,800    | \$ 5,141,400  |
| 2020 | \$ 106,600 | \$ 5,932,900    | \$ 6,039,500  |
| 2021 | \$ 106,600 | \$ 5,814,900    | \$ 5,921,500  |
| 2022 | \$ 106,600 | \$ 10,480,600   | \$ 10,587,200 |
| 2023 | \$ 106,600 | \$ 9,173,300    | \$ 9,279,900  |
| 2024 | \$ 106,600 | \$ 9,862,500    | \$ 9,969,100  |
| 2025 | \$ 106,600 | \$ 10,721,000   | \$ 10,827,600 |

2026 106,600 11,525,700 11,632,300

**2026 Statement of Changes in TID Value**  
**Wisconsin Department of Revenue**  
**Equalization Bureau**

Date: 07/29/26  
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County 37 Marathon  
Village 145 Kronenwetter  
TID # 001 TID Type - Industrial Post-04 SD  
School District 4970 Sch D of D C Everest Area (Rothschild)

Special District - 1 5100  
Special District - 2  
Special District - 3  
Union High None

**Current Year Value**

|                               | Assessed<br>Value * | Ratio  | DOR<br>Full Value | Amended<br>Full Value ** | Final<br>Full Value |
|-------------------------------|---------------------|--------|-------------------|--------------------------|---------------------|
| Non-Manufacturing Real Estate | \$3,885,900         | 63.71% | \$6,099,400       |                          | \$6,099,400         |
| Manufacturing Real Estate     |                     |        | \$14,387,500      |                          | \$14,387,500        |
| Prior Year Corrections:       |                     |        |                   |                          |                     |
| Non-Manufacturing Real Estate |                     |        | -\$1,443,000      |                          | -\$1,443,000        |
| Manufacturing Real Estate     |                     |        | \$0               |                          | \$0                 |
| Frozen Overlap Value          |                     |        |                   |                          | \$0                 |
| Current Year TID Value        |                     |        |                   |                          | \$19,043,900        |
| 2005 TID Base Value           |                     |        |                   |                          | \$2,262,300         |
| TID Increment Value           |                     |        |                   |                          | \$16,781,600        |

\* Municipal Assessor's final values filed on 05/28/2026

\*\* Amended Full Value based on information from Municipal Assessor

**Changes in TID Equalized Values**

| 2025 TID Value | 2026 TID Value | Dollar Change | % Change |
|----------------|----------------|---------------|----------|
| \$21,590,800   | \$19,043,900   | -\$2,546,900  | -12      |

**2026 Statement of Changes in TID Value**  
**Wisconsin Department of Revenue**  
**Equalization Bureau**

County 37 Marathon  
Village 145 Kronenwetter  
TID # 002 TID Type - Legis Exception  
School District 3787 Sch D of Mosinee

Special District - 1 5100  
Special District - 2  
Special District - 3  
Union High None

**Current Year Value**

|                               | Assessed<br>Value * | Ratio  | DOR<br>Full Value | Amended<br>Full Value ** | Final<br>Full Value |
|-------------------------------|---------------------|--------|-------------------|--------------------------|---------------------|
| Non-Manufacturing Real Estate | \$54,695,900        | 63.71% | \$85,851,400      |                          | \$85,851,400        |
| Manufacturing Real Estate     |                     |        | \$0               |                          | \$0                 |
| Prior Year Corrections:       |                     |        |                   |                          |                     |
| Non-Manufacturing Real Estate |                     |        | \$278,000         |                          | \$278,000           |
| Manufacturing Real Estate     |                     |        | \$0               |                          | \$0                 |
| Frozen Overlap Value          |                     |        |                   |                          | \$0                 |
|                               |                     |        |                   |                          |                     |
| Current Year TID Value        |                     |        |                   |                          | \$86,129,400        |
| 2005 TID Base Value           |                     |        |                   |                          | \$5,398,600         |
| TID Increment Value           |                     |        |                   |                          | \$80,730,800        |

\* Municipal Assessor's final values filed on 05/28/2026

\*\* Amended Full Value based on information from Municipal Assessor

**Changes in TID Equalized Values**

|                       |                       |                      |                 |
|-----------------------|-----------------------|----------------------|-----------------|
| <b>2025 TID Value</b> | <b>2026 TID Value</b> | <b>Dollar Change</b> | <b>% Change</b> |
| \$78,045,800          | \$86,129,400          | \$8,083,600          | 10              |

**2026 Statement of Changes in TID Value**  
**Wisconsin Department of Revenue**  
**Equalization Bureau**

County        37        Marathon  
Village        145        Kronenwetter  
TID #         004        TID Type - Industrial Post-04 D  
School District 3787    Sch D of Mosinee

Special District - 1    5100  
Special District - 2  
Special District - 3  
Union High            None

**Current Year Value**

|                               | Assessed<br>Value * | Ratio  | DOR<br>Full Value | Amended<br>Full Value ** | Final<br>Full Value |
|-------------------------------|---------------------|--------|-------------------|--------------------------|---------------------|
| Non-Manufacturing Real Estate | \$4,214,200         | 63.71% | \$6,614,700       |                          | \$6,614,700         |
| Manufacturing Real Estate     |                     |        | \$5,011,400       |                          | \$5,011,400         |
| Prior Year Corrections:       |                     |        |                   |                          |                     |
| Non-Manufacturing Real Estate |                     |        | \$6,200           |                          | \$6,200             |
| Manufacturing Real Estate     |                     |        | \$0               |                          | \$0                 |
| Frozen Overlap Value          |                     |        |                   |                          | \$0                 |
| Current Year TID Value        |                     |        |                   |                          | \$11,632,300        |
| 2005 TID Base Value           |                     |        |                   |                          | \$106,600           |
| TID Increment Value           |                     |        |                   |                          | \$11,525,700        |

\* Municipal Assessor's final values filed on 05/28/2026

\*\* Amended Full Value based on information from Municipal Assessor

**Changes in TID Equalized Values**

|                       |                       |                      |                 |
|-----------------------|-----------------------|----------------------|-----------------|
| <b>2025 TID Value</b> | <b>2026 TID Value</b> | <b>Dollar Change</b> | <b>% Change</b> |
| \$10,827,600          | \$11,632,300          | \$804,700            | 7               |