



# SPARTA AREA SCHOOL DISTRICT

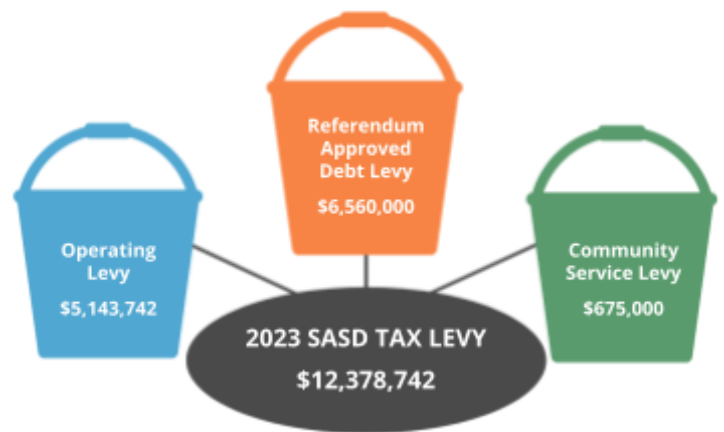
The following information is being provided by the Sparta Area School District (SASD) to assist you in reading and understanding your Real Estate Property Tax Bill for 2023.

Tax bills are mailed in mid-December each year. The Sparta Area School District (SASD) is one of five Taxing Jurisdictions on your tax bill. The five jurisdictions include the state, county, city/village, school district, and local technical college. Each jurisdiction sets its own tax levy.

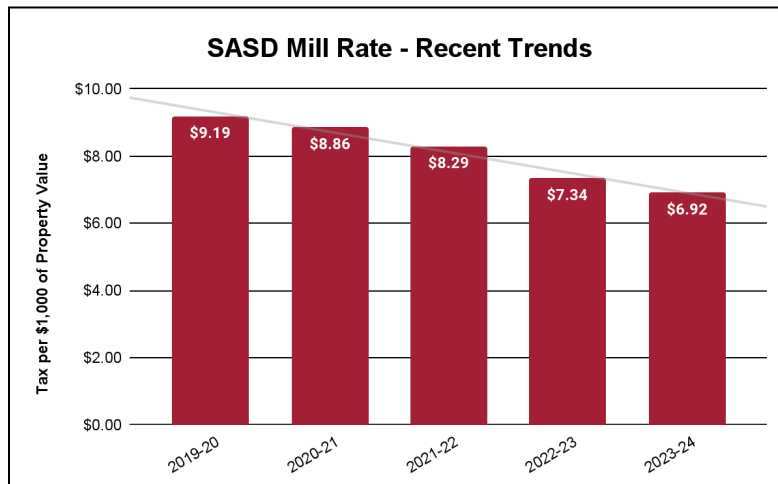
## SASD TAX LEVY

The SASD Tax Levy is made up of three individual levies which include:

1. **Operating Levy:** to support general operating costs, such as salaries, benefits, textbooks, technology, and transportation, of the district.
2. **Referendum Approved Debt Levy:** to pay down the outstanding debt, including principal and interest.
3. **Community Service Levy:** to support activities and programs that serve the community (WIN after school program, middle school co-curriculars, open gyms, and the Parenting Place) and are open to all age-appropriate residents.



The SASD Tax Levy is apportioned to the 14 municipalities the district serves based on Equalized Property Values to create “fairness in the District”. Equalized values are provided by the Wisconsin Department of Revenue and are the estimated value of all taxable property in the district. The Mill Rate determines the AVERAGE tax per \$1,000 of property value. **The 2023 SASD Mill Rate is \$6.92.**



## READING YOUR TAX BILL

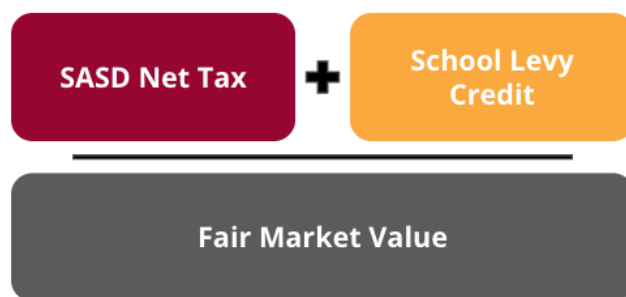
The image below is a 2022 tax bill. Each red letter corresponds to the list of descriptions below the image.

STATE OF WISCONSIN REAL ESTATE PROPERTY TAX BILL FOR 2022 CITY OF SPARTA MONROE COUNTY			BILL NUMBER: IMPORTANT: - Correspondence should refer to parcel number. - See reverse side for important information. - Be sure this description covers your property. This description is for property tax bill only and may not be a full legal description.		
Property Address:			Parcel #: Alt. Parcel #:		
Assessed Value Land 27,800	Ass'd. Value Improvements 199,700	<b>A.</b> Total Assessed Value 227,500	<b>B.</b> Ave. Assmt. Ratio 1.0042	Net Assessed Value Rate (Does NOT reflect credits) 0.017548748	
Est. Fair Mkt. Land 27,700	Est. Fair Mkt. Improvements 198,900	<b>C.</b> Total Est. Fair Mkt. 226,600	<input type="checkbox"/> A Star in this box means Unpaid Prior Year Taxes	<b>D.</b> School taxes reduced by school levy tax credit \$ 276.59	
<b>Taxing Jurisdiction</b> MONROE COUNTY CITY OF SPARTA SPARTA SCHOOL DIST LAKE DISTRICT #8030 VOCATIONAL SCHOOL	<b>2021</b> Est. State Aids Allocated Tax Dist. 611,027 2,531,552 15,122,514 681,544 Total 18,946,637	<b>2022</b> Est. State Aids Allocated Tax Dist. 636,972 2,501,455 15,765,132 733,069 Total 19,636,628	<b>2021</b> Net Tax 960.58 1,197.14 1,394.38 256.70 Total 3,808.80	<b>2022</b> Net Tax 1,126.35 1,216.23 1,394.93 254.83 Total 3,992.34	<b>G.</b> % Tax Change 17.3% 1.6% -0.7% 4.8%
		<b>H.</b> First Dollar Credit Lottery & Gaming Credit Net Property Tax	62.19 220.57 3,526.04	62.40 204.83 3,725.11	0.3% -7.1% 5.6%
<b>Make Check Payable to:</b> CITY OF SPARTA TREASURER 201 W OAK ST SPARTA WI 54656 608-269-4340		<b>Full Payment Due On or Before January 31, 2023</b> \$3,725.11 <b>Or pay the following installments to:</b> 777.67 DUE BY 01/31/2023 982.48 DUE BY 03/31/2023 982.48 DUE BY 05/31/2023 982.48 DUE BY 07/31/2023	<b>Net Property Tax</b> 3,725.11		
FOR RETURN RECEIPT PLEASE SEND SELF-ADDRESSED STAMPED ENVELOPE FOR INFORMATIONAL PURPOSES ONLY - Voter Approved Temporary Tax Increases		<b>FOR TREASURERS USE ONLY</b> PAYMENT _____ BALANCE _____ DATE _____	<b>TOTAL DUE FOR FULL PAYMENT</b> Pay By January 31, 2023 ▶ \$ 3,725.11 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.		
<b>I.</b>	<b>Taxing Jurisdiction</b> SPARTA SCHOOL DIST SPARTA SCHOOL DIST	<b>Total Additional Taxes</b> 125,568.10 3,035,195.68	<b>Total Additional Taxes Applied to Property</b> 35.16 849.80	<b>Year Increase Ends</b> 2023 2036	

- 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 the municipality".
- B. Average Assessment Ratio:** Determined by the Wisconsin Department of Revenue to promote tax fairness, the assessment ratio is used to calculate the cash value of your property, also known 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 Assessed Value (A.) divided by the Average Assessment Ratio (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 municipalities to offset property taxes. These credits do not result in any additional funding for the school district.
- I. Voter Approved Temporary Tax Increases:** 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.

You may have noted that the Mill Rate is NOT published on the tax bill, but it can be calculated. The formula for calculating the Mill Rate is:



If you have any questions regarding this information, please contact the SASD Director of Business Services, Leah Hauser, at [lhauser@spartan.org](mailto:lhauser@spartan.org) or 608-366-3400.