

## 2018 School Tax Bill

The Manawa Board of Education approved a budget that included a tax levy on October 29. The levy was then distributed throughout the 10 municipalities with a school tax rate of \$9.14 per \$1,000 of property value; the same school tax rate for the last three years.

Tax bills began arriving around December 7, 2018. After distribution, the School District of Manawa (SDM) noted significant differences within the municipalities from the impact of the 2018 taxes approved by the Board. This is due to the devaluation of the TreeHouse Foods Manawa properties.

The TreeHouse Foods, Inc. property value was reduced by \$11 million by a state approved mediation agreement reached between the company and the City of Manawa in 2017. Due to the decision date, the State of Wisconsin Department of Revenue (DOR) was unable to change the city property values in 2017. Therefore, in 2018, the city values were reduced by \$22 million, double the agreed upon decrease to account for both years.

The impact of the mediation and DOR decisions has had a ripple-effect and impacted most SDM taxpayers. For example, last year, the total tax bill for property owners in the City of Manawa increased significantly. This year, the increase was felt by the townships. A taxpayer in Little Wolf may see as much as a 13% increase in school taxes, in Royalton a 9.8% increase, while a city taxpayer may see close to a 25% reduction in the school district portion of their taxes.

The school district levy is apportioned to each municipality by the DOR depending on the total property values. When there are significant changes to those values, it impacts all municipalities even though the school tax rate has remained unchanged.

Unfortunately, this rollercoaster ride is not over. In 2019, city taxpayers will likely have their property taxes increase while taxpayers in the townships and village will likely see the SDM portion of their taxes decrease.

The Manawa Board of Education wishes to hold the line on the total levy, which they have, but the other factors noted distributed the levy in a way that has caused frustration. Please note, this is **NOT** due to the referenda that was passed by voters in November 2018. Effects of the referenda will not be realized until the 2019 tax payment.

We are sorry for the frustration some property taxpayers have but the Board would not have been able to control what happened. Please contact Carmen O'Brien, Business Manager for the School District of Manawa if you have more questions.

(The table below shows the property values and school district levy information for the past three years)

	2018 SDM Property Value	% of Total 2018 SDM Property Values	Diff. from 2017 to 2018	2017 SDM Property Value	% of Total 2017 SDM Property Values	Diff. 2016 to 2017	2016 SDM Property Value	% of Total 2016 SDM Property Values
<b>Bear Creek</b>	\$ 3,292,170.00	0.88%	1.88%	\$ 3,231,508.00	0.87%	9.29%	\$ 2,956,860.00	0.82%
<b>Helvetia</b>	\$ 8,381,098.00	2.25%	6.05%	\$ 7,902,873.00	2.12%	2.51%	\$ 7,709,538.00	2.14%
<b>Lebanon</b>	\$ 21,405,701.00	5.73%	6.29%	\$ 20,138,303.00	5.41%	9.40%	\$ 18,407,142.00	5.12%
<b>Little Wolf</b>	\$ 118,571,900.00	31.76%	13.08%	\$ 104,860,000.00	28.18%	3.86%	\$ 100,961,700.00	28.06%
<b>Mukwa</b>	\$ 9,237,587.00	2.47%	0.12%	\$ 9,226,342.00	2.48%	7.36%	\$ 8,593,550.00	2.39%
<b>Royalton</b>	\$ 50,512,150.00	13.53%	9.79%	\$ 46,008,242.00	12.36%	5.58%	\$ 43,576,065.00	12.11%
<b>St. Lawrence</b>	\$ 36,439,881.00	9.76%	3.73%	\$ 35,131,095.00	9.44%	-0.76%	\$ 35,400,822.00	9.84%
<b>Union</b>	\$ 49,693,422.00	13.31%	3.52%	\$ 48,002,411.00	12.90%	4.44%	\$ 45,961,659.00	12.77%
<b>Ogdensburg</b>	\$ 7,820,500.00	2.09%	5.87%	\$ 7,386,800.00	1.98%	10.82%	\$ 6,665,600.00	1.85%
<b>Manawa</b>	\$ 67,952,500.00	18.20%	-24.73%	\$ 90,279,700.00	24.26%	0.81%	\$ 89,557,300.00	24.89%
<b>Total Equalized Property Values</b>	\$ 373,306,909.00		0.31%	\$ 372,167,274.00		3.44%	\$ 359,790,236.00	
<b>SDM Tax Levy</b>	\$ 3,412,470.00			\$ 3,401,092.00			\$ 3,287,819.00	
<b>SDM Mill Rate</b>	\$ 9.14			\$ 9.14			\$ 9.14	