



## Legislative Fiscal Bureau

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December 11, 2018

TO: Members  
Wisconsin Legislature

FROM: Bob Lang, Director

SUBJECT: 2018-19 School Levy Tax Credit by School District

In response to questions received by this office, the attachment shows the estimated school levy tax credit payments for school districts for 2018-19, based on the equalized value of the portions of the underlying municipalities located within a district's boundaries. A total of \$940 million of school levy tax credits will be distributed in 2018-19.

The school levy tax credit is extended to all taxable property. The credit is distributed based on each municipality's share of statewide levies for school purposes during the preceding three years multiplied by the annual amount appropriated for the credit and allocated proportionately to reduce individual owners' property tax bills. Although the credit is based on school levies, the credit is initially paid to municipalities or counties and received by districts through the property tax settlement process. Each individual taxpayer in a municipality shares in the tax credits paid to the municipality based on their share in the municipality's total assessed value. On property tax bills, school tax levies are reported net of school levy tax credits.

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Attachment

## ATTACHMENT

### 2018-19 Estimated School Levy Tax Credit by School District

<u>School District</u>	<u>Levy Credit</u>	<u>School District</u>	<u>Levy Credit</u>
Abbotsford	\$357,412	Black Hawk	\$315,391
Adams-Friendship Area	2,351,069	Black River Falls	1,625,567
Albany	541,182	Blair-Taylor	708,843
Algoma	596,168	Bloomer	1,126,976
Alma	422,303	Bonduel	850,942
Alma Center	445,462	Boscobel Area	521,563
Almond-Bancroft	315,649	Bowler	289,086
Altoona	1,174,010	Boyceville Community	574,892
Amery	1,792,288	Brighton #1	198,247
Antigo	1,689,529	Brillion	755,317
Appleton Area	12,743,932	Bristol #1	871,418
Arcadia	846,684	Brodhead	763,979
Argyle	315,595	Brown Deer	2,505,087
Arrowhead UHS	3,828,737	Bruce	631,403
Ashland	1,293,263	Burlington Area	4,152,170
Ashwaubenon	3,605,299	Butternut	203,303
Athens	418,140	Cadott Community	653,179
Auburndale	555,184	Cambria-Friesland	470,111
Augusta	717,440	Cambridge	1,410,887
Baldwin-Woodville Area	1,213,852	Cameron	729,929
Bangor	550,672	Campbellsport	1,789,604
Baraboo	2,731,278	Cashton	386,352
Barneveld	377,998	Cassville	399,935
Barron Area	983,512	Cedar Grove-Belgium Area	1,065,774
Bayfield	1,148,165	Cedarburg	4,156,639
Beaver Dam	2,657,673	Central/Westosha UHS	1,689,132
Beecher-Dunbar-Pembine	647,414	Chequamegon	1,192,280
Belleville	1,080,375	Chetek-Weyerhaeuser	1,890,488
Belmont Community	286,802	Chilton	1,104,098
Beloit	2,744,758	Chippewa Falls Area	4,438,733
Beloit Turner	947,383	Clayton	219,779
Benton	186,286	Clear Lake	411,535
Berlin Area	1,175,811	Clinton Community	1,096,747
Big Foot UHS	1,812,413	Clintonville	1,179,792
Birchwood	743,028	Cochrane-Fountain City	704,806

<u>School District</u>	<u>Levy Credit</u>	<u>School District</u>	<u>Levy Credit</u>
Colby	\$599,023	Flambeau	\$638,218
Coleman	831,513	Florence	1,034,946
Colfax	564,064	Fond du Lac	6,366,242
Columbus	1,339,249	Fontana J8	787,021
Cornell	282,590	Fort Atkinson	2,977,181
Crandon	1,308,581	Fox Point J2	1,944,702
Crivitz	1,324,910	Franklin Public	6,012,860
Cuba City	631,859	Frederic	564,254
Cudahy	2,134,060	Freedom Area	1,350,467
Cumberland	1,205,074	Galesville-Ettrick	1,304,773
D C Everest Area	4,667,867	Geneva J4	428,201
Darlington Community	652,619	Genoa City J2	572,842
Deerfield Community	933,597	Germantown	5,570,917
DeForest Area	4,685,199	Gibraltar Area	1,964,108
Delavan-Darien	3,115,559	Gillett	476,656
Denmark	1,310,232	Gilman	547,182
DePere	4,068,771	Gilmanton	241,368
DeSoto Area	775,495	Glendale-River Hills	2,360,366
Dodgeland	750,987	Glenwood City	456,260
Dodgeville	1,457,408	Goodman-Armstrong	290,208
Dover #1	120,685	Grafton	3,344,762
Drummond	943,750	Granton Area	202,179
Durand	1,028,675	Grantsburg	611,816
East Troy Community	2,982,347	Green Bay Area	16,237,426
Eau Claire Area	11,720,718	Green Lake	987,498
Edgar	445,487	Greendale	2,778,703
Edgerton	1,895,636	Greenfield	4,214,176
Elcho	916,160	Greenwood	456,367
Eleva-Strum	558,545	Gresham	263,030
Elk Mound Area	552,448	Hamilton	6,014,948
Elkhart Lake-Glenbeulah	1,049,732	Hartford J1	1,864,946
Elkhorn Area	3,842,215	Hartford UHS	2,126,260
Ellsworth Community	1,855,628	Hartland-Lakeside J3	1,860,465
Elmbrook	14,846,443	Hayward Community	3,532,088
Elmwood	350,607	Herman-Neosho-Rubicon	537,526
Erin	414,558	Highland	261,393
Evansville Community	1,606,461	Hilbert	458,038
Fall Creek	606,962	Hillsboro	421,055
Fall River	473,575	Holmen	3,266,533
Fennimore Community	458,716	Holy Hill Area	1,008,732

<u>School District</u>	<u>Levy Credit</u>	<u>School District</u>	<u>Levy Credit</u>
Horicon	\$802,788	Lodi	\$2,425,066
Hortonville	3,505,912	Lomira	1,038,205
Howards Grove	810,863	Loyal	350,767
Howard-Suamico	4,655,845	Luck	587,570
Hudson	7,208,936	Luxemburg-Casco	1,545,979
Hurley	653,453	Madison Metropolitan	55,201,600
Hustisford	597,657	Manawa	630,080
Independence	401,478	Manitowoc	3,814,721
Iola-Scandinavia	792,289	Maple	2,028,267
Iowa-Grant	539,565	Maple Dale-Indian Hill	1,340,002
Ithaca	248,292	Marathon City	771,761
Janesville	6,948,300	Marinette	1,686,104
Jefferson	1,946,864	Marion	409,126
Johnson Creek	831,039	Markesan	1,143,790
Juda	238,222	Marshall	878,777
Kaukauna Area	3,655,197	Marshfield	3,773,344
Kenosha	16,693,833	Mauston	1,400,279
Kettle Moraine	6,577,581	Mayville	1,084,845
Kewaskum	2,177,351	McFarland	2,860,379
Kewaunee	1,195,248	Medford Area	1,434,997
Kickapoo Area	357,773	Mellen	228,875
Kiel Area	1,281,981	Melrose-Mindoro	757,997
Kimberly Area	3,292,777	Menasha	2,627,314
Kohler	1,309,786	Menominee Indian	536,058
Lac du Flambeau #1	1,250,185	Menomonee Falls	7,335,125
LaCrosse	9,419,507	Menomonie Area	3,273,096
Ladysmith	710,104	Mequon-Thiensville	7,353,932
LaFarge	220,416	Mercer	439,283
Lake Country	822,713	Merrill Area	2,068,786
Lake Geneva J1	3,341,118	Merton Community	871,696
Lake Geneva-Genoa UHS	3,233,676	Middleton-Cross Plains	13,025,352
Lake Holcombe	736,936	Milton	2,873,645
Lake Mills Area	1,772,027	Milwaukee	55,878,341
Lakeland UHS	2,110,989	Mineral Point	756,874
Lancaster Community	770,952	Minocqua J1	1,300,621
Laona	388,987	Mishicot	762,805
Lena	354,439	Mondovi	729,697
Linn J4	347,302	Monona Grove	5,096,919
Linn J6	343,661	Monroe	2,323,860
Little Chute Area	837,813	Montello	1,151,955

<u>School District</u>	<u>Levy Credit</u>	<u>School District</u>	<u>Levy Credit</u>
Monticello	\$465,724	Osseo-Fairchild	\$901,443
Mosinee	1,897,407	Owen-Withee	381,377
Mount Horeb Area	2,539,003	Palmyra-Eagle Area	1,545,942
Mukwonago	5,426,830	Pardeeville Area	1,003,946
Muskego-Norway	6,266,338	Paris J1	311,102
Necedah Area	920,686	Parkview	933,621
Neenah	6,244,840	Pecatonica Area	513,015
Neillsville	755,774	Pepin Area	598,673
Nekoosa	1,976,253	Peshtigo	606,701
New Auburn	614,906	Pewaukee	4,830,857
New Berlin	9,680,970	Phelps	551,926
New Glarus	962,112	Phillips	1,013,417
New Holstein	1,310,937	Pittsville	593,372
New Lisbon	690,827	Platteville	1,694,547
New London	1,950,862	Plum City	304,588
New Richmond	2,867,114	Plymouth	2,206,993
Niagara	288,336	Port Edwards	404,407
Nicolet UHS	3,669,695	Port Washington-Saukville	3,103,571
Norris	140	Portage Community	2,193,435
North Cape	256,778	Potosi	344,992
North Crawford	353,052	Poynette	1,194,046
North Fond du Lac	919,093	Prairie du Chien Area	1,042,191
North Lake	561,823	Prairie Farm	266,912
North Lakeland	582,862	Prentice	603,402
Northern Ozaukee	1,143,484	Prescott	1,692,579
Northland Pines	3,803,798	Princeton	655,098
Northwood	794,902	Pulaski Community	2,906,706
Norwalk-Ontario-Wilton	371,035	Racine	16,492,650
Norway J7	155,496	Randall J1	936,538
Oak Creek-Franklin	6,788,952	Randolph	479,507
Oakfield	460,475	Random Lake	979,653
Oconomowoc Area	9,711,029	Raymond #14	675,430
Oconto	826,535	Reedsburg	2,475,404
Oconto Falls	1,666,596	Reedsville	768,274
Omro	1,001,367	Rhineland	4,890,691
Onalaska	3,552,926	Rib Lake	497,363
Oostburg	1,004,678	Rice Lake Area	2,970,915
Oregon	4,861,280	Richland	1,101,715
Osceola	1,521,305	Richmond	553,586
Oshkosh Area	9,175,318	Rio Community	516,762

<u>School District</u>	<u>Levy Credit</u>	<u>School District</u>	<u>Levy Credit</u>
Ripon Area	\$1,369,555	Stone Bank	\$687,207
River Falls	3,513,484	Stoughton Area	4,467,609
River Ridge	549,399	Stratford	662,311
River Valley	1,788,200	Sturgeon Bay	1,531,953
Riverdale	555,271	Sun Prairie Area	9,885,866
Rosendale-Brandon	677,912	Superior	4,257,446
Rosholt	638,708	Suring	859,898
Royall	440,612	Swallow	1,116,532
Saint Croix Central	1,239,959	Thorp	380,272
Saint Croix Falls	1,259,963	Three Lakes	1,541,156
Saint Francis	1,343,163	Tigerton	308,138
Salem J2	1,347,783	Tomah Area	2,559,848
Sauk Prairie	3,436,397	Tomahawk	2,328,892
Seneca	311,273	Tomorrow River	771,799
Sevastopol	1,575,337	Trevor-Wilmot	536,999
Seymour Community	1,323,244	Tri-County Area	590,669
Sharon J11	255,065	Turtle Lake	931,919
Shawano	2,479,892	Twin Lakes #4	741,539
Sheboygan Area	6,936,756	Two Rivers	1,040,759
Sheboygan Falls	1,702,088	Union Grove J1	578,932
Shell Lake	665,387	Union Grove UHS	1,035,777
Shiocton	593,092	Unity	2,104,299
Shorewood	3,871,974	Valders Area	1,049,867
Shullsburg	239,773	Verona Area	8,646,542
Silver Lake J1	408,200	Viroqua Area	1,006,837
Siren	882,642	Wabeno Area	1,006,582
Slinger	3,087,288	Walworth J1	487,168
Solon Springs	475,309	Washburn	647,890
Somerset	1,413,612	Washington	258,671
South Milwaukee	2,519,878	Washington-Caldwell	269,300
South Shore	630,750	Waterford J1	2,048,932
Southern Door	1,907,469	Waterford UHS	1,546,765
Southwestern Wisconsin	509,367	Waterloo	749,688
Sparta Area	1,901,385	Watertown	3,251,388
Spencer	564,633	Waukesha	15,606,993
Spooner Area	2,882,909	Waunakee Community	5,410,022
Spring Valley	587,531	Waupaca	3,057,988
Stanley-Boyd Area	583,005	Waupun	1,923,241
Stevens Point Area	6,531,710	Wausau	8,278,231
Stockbridge	490,366	Wausaukee	1,026,098

<u>School District</u>	<u>Levy Credit</u>	<u>School District</u>	<u>Levy Credit</u>
Wautoma Area	\$1,539,383	Whitehall	\$553,367
Wauwatosa	8,906,255	Whitewater	3,001,327
Wauzeka-Steuben	153,134	Whitnall	3,334,828
Webster	1,461,738	Wild Rose	1,106,401
West Allis	8,392,177	Williams Bay	1,728,130
West Bend	7,379,821	Wilmot UHS	2,212,397
West DePere	3,866,827	Winneconne Community	1,726,900
West Salem	1,566,558	Winter	711,596
Westby Area	949,595	Wisconsin Dells	3,313,788
Westfield	1,531,155	Wisconsin Heights	1,456,267
Weston	362,082	Wisconsin Rapids	4,374,596
Weyauwega-Fremont	1,059,486	Wittenberg-Birnamwood	840,692
Wheatland J1	737,041	Wonewoc-Union Center	490,071
White Lake	396,950	Woodruff J1	1,001,283
Whitefish Bay	4,280,034	Wrightstown Community	1,182,441
		Yorkville J2	<u>715,217</u>
		TOTAL	\$939,999,999