



15 South School Street, PO Box 273, Mayville WI 53050

Phone: 920.387.7900 Fax: 920.387.7919

[WWW.MAYVILLECITY.COM](http://WWW.MAYVILLECITY.COM)

## How Your Property Tax Bill Is Calculated in Wisconsin

### 1. Your Property's Assessed Value

Your tax bill starts with the **assessed value** of your property, determined by the local assessor. This value is used to calculate what portion of the total tax levy you pay.

### 2. Who You Pay Taxes To

A single tax bill includes several taxing jurisdictions:

- **School District**
- **County**
- **Municipality (City/Village/Town)**
- **Technical College**
- **Special Districts** (if applicable)

Each of these jurisdictions sets a **levy**—the total amount they must collect from all taxpayers.

### 3. How Mill Rates Are Calculated

Each jurisdiction's levy is converted to a **mill rate**:

**Mill Rate = (Tax Levy ÷ Total Assessed Value of District) × 1,000**

Your property tax: **(Assessed Value ÷ 1,000) × Mill Rate**

### 4. How Referenda Affect Your Tax Bill

Voter-approved referenda—most commonly in school districts—can increase your tax bill.

**Important:** Referendum costs are built into the levy and appear as part of the normal school or municipal tax line. They are *not* listed as a separate charge.

### 5. State Tax Credits That Reduce Your Bill

Wisconsin automatically applies three credits:

- **School Levy Tax Credit** – Reduces school taxes.
- **First Dollar Credit** – For all properties with improvements.
- **Lottery & Gaming Credit** – For primary residences only.

These credits reduce the amount you owe **after** taxes are calculated.

### 6. Special Assessments

If applicable, charges for local improvements (e.g., sidewalks, curb/gutter, delinquent utilities) appear on your bill. These are **not** property taxes.

### Final Tax Bill Formula

**(All Jurisdiction Taxes, Including Referenda)**

**– State Tax Credits**

**+ Special Assessments**

**= Final Amount Due**



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## Why an increase in assessed value may not mean a higher tax bill

### ✓ Property taxes are based on two things:

- **Assessed value of your property** – The value assigned to your home by the assessor.
- **Tax rate (mill rate)** – The rate set by local governments to raise the revenue they need.

**Tax Bill = Assessed Value × Mill Rate**

### ✓ Mill rate can change based on total property values

- Local governments set a **budget** for the revenue they need.
- They calculate the mill rate by dividing the required revenue by the **total assessed value of all properties** in the taxing district.
- **If the total assessed values in the district go up, the mill rate may go down** even if your home's assessed value increases.
- 

### ✓ Example with numbers

- Last year:
  - Your home: \$200,000
  - Mill rate: 20 mills (or \$20 per \$1,000 of value)
  - Tax:  $\$200,000 \div 1,000 \times 20 = \$4,000$
- This year:
  - Your home assessed at \$210,000 (increase of \$10,000)
  - But total property values in town increased a lot, so the mill rate drops to 19 mills
  - Tax:  $\$210,000 \div 1,000 \times 19 = \$3,990$
  - Result: Even though your home's value increased, your tax bill **decreased slightly** because the mill rate went down.

### ✓ Key takeaway

- **Your tax bill depends on both your property's value and the mill rate.**
- Higher assessed value doesn't automatically mean higher taxes if the local government's total tax base is also increasing, which can lower the mill rate.

# Explain my tax bill

TREASURER  
CITY OF MAYVILLE  
PO BOX 273  
MAYVILLE, WI 53050

Please inform the treasurer of any address change.

TAX PAYER  
ADDRESS  
MAYVILLE WI 53050

**SAMPLE**

**Milrate:** Calculated by dividing the tax levy for each taxing jurisdiction (limit set by legislation plus qualified debt service) by the tax base or total assessed value of the municipality.  
**Taxing Jurisdictions:** 4 Main taxing jurisdictions, County, Municipality, Tech School, Local School District

**Total Est. Fair Market Value:** Estimated value calculated by the Department of Revenue and Assessor based on recent "arm length sales". Total accounts for land and improvements.

**Total Assessed Value:** This is the dollar value the assessor has determined for your property and the value used to calculate your total property taxes. Total accounts for land and improvements.

**Ave. Assessment Ratio:** Relationship between the assessed value and the equalized value of all taxable property in the municipality. When this number is 10% above or below the assessment the municipality has 5 years to adjust assessments, per Wisconsin state law.

**Net assessed value:** Combined mill rate of all the taxing jurisdictions, applied to the total assessed value, before credits or aids.

**Lottery Tax credit/First dollar credit/school levy credit:** Lottery credit offered by the state lottery for primary residence only. First dollar reduction applies to all improved properties. School levy credit is calculated by the state and applies to all taxable property. These credits reduce your taxbill.

**Recently passed Referenda:** If a referenda was passed it would appear here (County, school district, tech school or the municipality can pass referenda) This amount exceeds the base tax levy for that jurisdiction only with an end year.

**Net property tax:** Gross Property tax combined for all jurisdictions less state credits or aids.

Property Address  
TAX PAYER ADDRESS

## STATE OF WISCONSIN REAL ESTATE PROPERTY TAX BILL FOR 2025 CITY OF MAYVILLE DODGE COUNTY

**BILL NO. 12345**  
Correspondence should refer to parcel number  
**PARCEL#: 251XXXXXXX**  
**ALT. PARCEL #: 251XXXXXXX**

Assessed Value Land	Ass'd Value Improvements	Total Assessed Value	Ave. Assmt. Ratio	Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt.	
28,500	168,500	197,000	0.7818	36,500	215,500	252,000	<input type="checkbox"/> A star in this box means unpaid prior year taxes
Taxing Jurisdiction	2024 Est. State Aids Allocated Tax Dist.	2025 Est. State Aids Allocated Tax Dist.	2024 Net Tax	2025 Net Tax	% Tax Change	Gross Property Tax	
DODGE COUNTY	411,123	428,398	789.72	832.69	5.4%	3,541.60	
CITY OF MAYVILLE	1,324,694	1,359,161	1,156.23	1,169.65	1.2%	-62.70	
MAYVILLE SCHOOL	5,065,961	5,238,992	1,269.64	1,410.53	11.1%	-188.10	
MPTC FOND DU LAC	384,963	387,657	128.24	128.73	0.4%	3,290.80	
Total	7,186,741	7,414,208	3,343.83	3,541.60	5.9%		
			63.57	62.70	-1.4%		
			204.67	188.10	-8.1%		
			3,075.59	3,290.80	7.0%		
School taxes reduced by school levy tax credit	\$ 344.73						
IMPORTANT: Be sure this description covers your property. This description is for property tax bill only and may not be a full legal description.				Net Assessed Value Rate (Does NOT reflect credits)			
XXXXXX XXXXXX XXXXX ACRES: 0.280 SEC 0X, T 30 N, R 2X E, NE¼ of NE¼ LEGAL DESCRIPTION OF PROPERTY				0.017977679			
				RETAIN THIS PORTION AS YOUR COPY			
				SEE REVERSE SIDE FOR IMPORTANT INFORMATION			
				<b>TOTAL DUE FOR FULL PAYMENT</b> PAY BY January 31, 2026 ▶ \$ 3,290.80 <b>Warning:</b> If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty. <b>Failure to pay on time. See reverse.</b>			
				Installments may be paid as follows: 1551.35 DUE BY 01/31/2026 1739.45 DUE BY 07/31/2026			

### FOR INFORMATIONAL PURPOSES ONLY

- Voter Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends
MAYVILLE SCHOOL	1,527,709.64	630.08	2036
MPTC FOND DU LAC	51,190.26	21.11	2045

### PAY 1ST INSTALLMENT OF:

\$1,551.35  
By January 31, 2026

### AND PAY 2ND INSTALLMENT OF:

\$1,739.45  
By July 31, 2026

### OR PAY FULL AMOUNT

OF: \$3,290.80  
By January 31, 2026

Amount Enclosed: \$ \_\_\_\_\_

Make Check Payable and Mail to:

TREASURER  
CITY OF MAYVILLE  
PO BOX 273  
MAYVILLE WI 53050  
920-387-7900

2025 Real Estate Property Bill #

12345

Parcel #

251xxxxxxxxx

Alt. Parcel #

251xxxxxxxxx

Amount Enclosed: \$ \_\_\_\_\_

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Include This Stub With Your Payment

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PA-685/3 (R. 8-15)