

Lac du Flambeau  
2019 Assessor's Final Report  
Wednesday, October 16, 2019

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### Lac du Flambeau; Annual Statistical Changes

	Assessed Value	% Change	Equalized Value	% Change	Assessment Ratio	New Construction	% Change	Sales Volume	% Change
2019	920,002,700		955,637,800		96.3%	7,909,100		19,655,000	
\$ Change	4,877,800	0.5%	29,522,400	32%		1,266,600	19.1%	(3,007,400)	-13.3%
2018	915,124,900		926,115,400		98.8%	6,642,500		22,662,400	
\$ Change	325,200	0.0%	54,983,700	63%		230,800	3.6%	4,459,100	24.5%
2017	914,799,700		871,131,700		105.0%	6,411,700		18,203,300	
\$ Change	5,623,700	0.6%	(13,464,400)	-15%		(1,798,700)	-21.9%	(6,002,150)	-24.8%
2016	909,176,000		884,596,100		102.8%	8,210,400		24,205,450	
\$ Change	5,128,200	0.6%	(21,767,500)	-2.4%		3,874,900	89.4%	4,619,950	23.6%
2015	904,047,800		906,363,600		99.7%	4,335,500		19,585,500	
\$ Change	(64,500)	0.0%	38,580,900	4.4%		1,538,700	55.0%	3,486,600	21.7%
2014	904,112,300		867,782,700		104.2%	2,796,800		16,098,900	
\$ Change	(1,215,000)	-0.1%	(4,623,000)	-0.5%		359,600	14.8%	(6,607,100)	-29.1%
2013	905,327,300		872,405,700		103.8%	2,437,200		22,706,000	

**Lac du Flambeau; Annual Statistical Changes**

<b>2011</b>	<u>902,728,900</u>	<u>959,370,800</u>	<u>94.1%</u>	<u>4,183,400</u>	<u>18,725,200</u>
<b>\$ Change</b>	2,069,800	0.2%	(28,354,000)	-2.9%	(1,782,600)
<b>2010</b>	<u>900,659,100</u>	<u>987,724,800</u>	<u>91.2%</u>	<u>6,824,800</u>	<u>20,507,800</u>
<b>\$ Change</b>	5,992,500	0.7%	(42,394,500)	-4.1%	6,947,500
<b>2009</b>	<u>894,666,600</u>	<u>1,030,119,300</u>	<u>86.9%</u>	<u>4,660,100</u>	<u>13,560,300</u>
<b>\$ Change</b>	(727,100)	-0.1%	(69,077,100)	-6.3%	496,345
<b>2008</b>	<u>895,393,700</u>	<u>1,099,196,400</u>	<u>81.5%</u>	<u>11,447,800</u>	<u>13,063,955</u>
<b>\$ Change</b>	11,833,900	1.3%	(13,860,300)	-1.2%	(27,445,245)
<b>2007</b>	<u>883,559,800</u>	<u>1,113,056,700</u>	<u>79.4%</u>	<u>12,517,300</u>	<u>40,509,200</u>
<b>\$ Change</b>	6,549,400	0.7%	192,172,300	20.9%	13,306,800
<b>2006</b>	<u>877,010,400</u>	<u>920,884,400</u>	<u>95.2%</u>	<u>12,100,100</u>	<u>27,202,400</u>
<b>\$ Change</b>	12,087,400	1.4%	67,616,800	7.9%	(12,961,400)
<b>2005</b>	<u>864,923,000</u>	<u>853,267,600</u>	<u>101.4%</u>	<u>12,865,000</u>	<u>40,163,800</u>

# Lac Du Flambeau; Annual Levy Changes

10/15/2019

	State Levy	% Chg	County Levy	% Chg	Town Levy	% Chg	School Levy	% Chg	VTAE Levy	% Chg	Total Levy	% Chg	Net Tax Rate	% Chg
<b>2018</b>			2,185,066	22.1%	750,828	7.6%	6,608,539	66.7%	360,416	3.6%	9,904,849	100%	\$ 10.82	
\$ Change			239,461	12.3%	41,499	5.9%	590,569	9.8%	36,523	11.3%	908,042	10.1%	0.50	4.9%
<b>2017</b>			1,945,605	21.6%	709,329	7.9%	6,017,980	66.9%	323,893	3.6%	8,996,808	100%	\$ 10.32	
\$ Change			(17,457)	-0.9%	2,447	0.3%	(422,983)	-6.6%	(9,356)	-2.8%	(593,279)	-6.2%	(0.52)	-4.8%
<b>2016</b>			1,963,062	20.5%	706,882	7.4%	6,440,973	67.2%	333,249	3.5%	9,590,087	100%	\$ 10.84	
\$ Change			(7,753)	-5.0%	(19,672)	-2.7%	(523,669)	-7.5%	(11,572)	-3.4%	(663,463)	-6.5%	(0.11)	-1.0%
<b>2015</b>			2,063,871		726,553		6,964,631		344,821		10,253,550		\$ 10.95	
\$ Change			6,411	4.4%	428,181	26.2%	33	0.0%	20,293	6.3%	454,917	4.6%	0.12	1.1%
<b>2014</b>			1,635,690		726,520		6,964,631		324,528		9,796,632		\$ 10.84	
\$ Change			(786)	-0.5%	(159,735)	-8.9%	239,125	3.5%	(778,650)	-70.6%	(703,769)	-6.7%	(0.76)	-6.6%
<b>2013</b>			1,795,425		726,264		6,729,506		1,103,178		10,502,421		\$ 11.60	
\$ Change			(4,619)	-3.0%	112,532	6.7%	(271)	0.0%	6,369	0.6%	254,903	2.5%	0.29	2.5%
<b>2012</b>			1,682,893		726,535		6,588,614		1,096,809		10,247,518		\$ 11.31	



Lac du Flambeau; 2019 Statement of Value

10/15/2019

Parcel Count	Improved Count	Acreage	Land Assessment	Improved Assessment	Total Assessment
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General Taxable Property

Residential	3,934	2,502	12,699	515,733,600	376,335,600	892,069,200
Commercial	68	46	321	4,624,100	8,479,400	13,103,500
Manufacture						-
Agricultural	1		117	35,100		35,100
Undeveloped						-
Agri Forest						-
Forest	175		6,652	12,418,700		12,418,700
Other	1	1	5	20,000	471,900	491,900
<b>Totals</b>	<b>4,179</b>	<b>2,549</b>	<b>19,794</b>	<b>532,831,500</b>	<b>385,286,900</b>	<b>918,118,400</b>

Managed Forest Lands

G1 @ .10	6		200.00	250,000	-	250,000
G2 @ 2.52	6		233.26	278,000	-	278,000
WTL	-		-	-	-	-
CFL	-		-	-	-	-
G5 @ .74	26		902.52	1,805,400	-	1,805,400
G6 @ 1.75	44		1,428.49	4,157,800	-	4,157,800
G7 @ 2.04	9		235.85	597,500	-	597,500
G8 @ 10.20	59		1,875.13	8,785,200	-	8,785,200
<b>Totals</b>	<b>150</b>		<b>4,875.25</b>	<b>15,873,900</b>	<b>-</b>	<b>15,873,900</b>

Exempt Lands

Federal	155		6,938.54			
State	40		587.74			
County	4		1.60			
Other	777		33,584.24			
<b>Totals</b>	<b>976</b>		<b>41,112.12</b>			

Personal Property

61

Boats, Watercraft					-
Machinery, Toos, Patterns					-
Furniture, Fixtures, Equipment					1,039,300
Other, 4A, 4B, & 4C		-	845,000	-	845,000
<b>Totals</b>					<b>1,884,300</b>

Taxable Summary

Total Taxable Property	920,002,700
Equalized Value	955,637,800
Assessment Ratio	96.27%

# Lac du Flameau; 2019 Change In Statement of Value

10/15/2019

Parcel Count	Improved Count	Acreage	Land Assessment	Improved Assessment	Total Assessment
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## General Taxable Property

Residential	4	10	21	(4,115,400)	9,218,100	5,102,700
Commercial	9	-	(1)	10,000	115,000	125,000
Manufacture	-	-	-	-	-	-
Agricultural	-	-	-	-	-	-
Undeveloped	-	-	-	-	-	-
Agri Forest	-	-	-	-	-	-
Forest	(1)	-	(37)	(182,500)	-	(182,500)
Other	-	-	-	-	-	-
<b>Totals</b>	<b>12</b>	<b>10</b>	<b>(17)</b>	<b>(4,287,900)</b>	<b>9,333,100</b>	<b>5,045,200</b>

## Managed Forest Lands

1	-	-	-	-	-	-
2	-	-	-	-	-	-
VTL	-	-	-	-	-	-
FL	-	-	-	-	-	-
5	(1)	-	(21.00)	(49,000)	-	(49,000)
6	-	-	5.36	210,000	-	210,000
7	(1)	-	(40.00)	(50,500)	-	(50,500)
8	-	-	-	-	-	-
<b>Totals</b>	<b>(2)</b>	<b>-</b>	<b>(55.64)</b>	<b>110,500</b>	<b>-</b>	<b>110,500</b>

## Exempt Lands

Federal	-	-	168.50	-	-	-
State	-	-	-	-	-	-
County	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>168.50</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Personal Property

0

Boats, Watercraft	-	-	-	-	-
Machinery, Tools, Patterns	-	-	-	-	-
Furniture, Fixtures, Equipment	-	-	-	-	(77,900)
Other, 4A, 4B, & 4C	-	-	-	(89,500)	(89,500)
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(167,400)</b>

## Taxable Summary

Change In Total Taxable Property	4,877,800
Change in Equalized Value	29,522,400

Lac du Flambeau: 2019 Assessor's Final Report

Class	Parcel Count	2018 Roll	New Construction	Previously Exempt	Class Shift	Removed, Razed	Previously Taxable	General Review	Parcel Count	2019 Roll	Change
Residential	3,924	519,849,000	7,839,100	49,500	20,000	(147,200)	-	(4,184,900)	3,924	515,733,600	(4,115,400)
Residential	2,492	367,117,500	7,839,100	-	-	-	-	1,526,200	2,492	376,335,600	9,218,100
Residential	886,966,500	7,839,100	49,500	20,000	(147,200)	-	(2,658,700)	892,069,200	5,102,700		
Other Land	59	4,614,100	-	-	-	-	-	30,000	59	4,644,100	30,000
Other Imps	46	8,364,400	70,000	(20,000)	-	-	-	45,000	46	8,459,400	95,000
Commercial	12,978,500	70,000	-	(20,000)	-	-	-	75,000	13,103,500	125,000	
Agri Land	1	35,100	-	-	-	-	-	-	1	35,100	-
Agricultural	35,100	-	-	-	-	-	-	-	35,100	-	
Undeveloped	-	-	-	-	-	-	-	-	-	-	
Undeveloped	-	-	-	-	-	-	-	-	-	-	
Agri Forest	-	-	-	-	-	-	-	-	-	-	
Agri Forest	-	-	-	-	-	-	-	-	-	-	
Forest Land	176	12,601,200	77,500	-	-	(140,000)	(120,000)	177	12,418,700	(182,500)	
Forest	12,601,200	-	77,500	-	-	(140,000)	(120,000)	12,418,700	(182,500)		
Other Land	1	20,000	-	-	-	-	-	1	20,000	-	
Other Imps	1	471,900	-	-	-	-	-	1	471,900	-	
Other	491,900	-	-	-	-	-	-	491,900	-		
Total Land	4,161	537,119,400	-	127,000	20,000	-	(140,000)	(4,274,900)	4,162	532,831,500	(4,287,900)
Total Imps	2,539	375,953,800	7,909,100	-	(20,000)	(147,200)	-	1,571,200	2,539	385,266,900	9,313,100
Total	913,073,200	7,909,100	127,000	-	(147,200)	(140,000)	(2,703,700)	918,118,400	5,045,200		



### Lac du Flambeau; Major Class Comparison

Year	Property Class	Total Assessed Value (Dollars)	Total State Value (Dollars)	Major Class % of Total	Level of Assessment	Compliance
2019	Residential	892,069,200	923,335,700	96.71%	96.61%	Yes
	Commercial	13,103,500	14,101,000	1.48%	92.93%	
	Sum of D,E,F,&O	12,945,700	15,484,300	1.62%	83.61%	
	Personal Prty	1,884,300	1,828,500	0.19%	103.05%	
	Totals	920,002,700	954,749,500	100.00%	96.36%	
2018	Residential	886,966,500	890,227,000	96.66%	99.63%	Yes
	Commercial	12,978,500	14,329,800	1.56%	90.57%	
	Sum of D,E,F,&O	13,128,200	14,367,800	1.56%	91.37%	
	Personal Prty	2,051,700	2,072,400	0.23%	99.00%	
	Totals	915,124,900	920,997,000	100.00%	99.36%	
2017	Residential	884,940,100	835,721,100	96.14%	105.89%	Yes
	Commercial	14,012,000	14,595,400	1.68%	96.00%	
	Sum of D,E,F,&O	13,283,000	16,468,000	1.89%	80.66%	
	Personal Prty	2,564,800	2,489,900	0.29%	103.00%	
	Totals	914,799,700	869,274,400	100.00%	105.24%	
2016	Residential	879,840,000	856,768,200	96.46%	102.69%	Yes
	Commercial	13,239,500	11,795,500	1.33%	112.24%	
	Sum of D,E,F,&O	13,365,000	17,052,000	1.92%	78.38%	
	Personal Prty	2,731,500	2,626,500	0.30%	104.00%	
	Totals	909,176,000	888,242,200	100.00%	102.36%	
2015	Residential	874,549,600	875,438,800	96.62%	99.90%	Yes
	Commercial	13,111,500	11,795,500	1.30%	111.16%	
	Sum of D,E,F,&O	13,589,400	16,063,000	1.77%	84.60%	
	Personal Prty	2,797,300	2,797,300	0.31%	100.00%	
	Totals	904,047,800	906,094,600	100.00%	99.77%	



**Carlson Appraisals**, 8495 Pardee Lake Ln, Presque Isle, WI 54557

October 30, 2019

Nancy Edwards, Town Clerk  
Town of Lac du Flambeau  
P.O. Box 68  
Lac du Flambeau, WI 54538

**Re: Special Billing – ASDPS Software Program**

Gentlemen,

Enclosed is my special billing for the appraisal software discussed at the BOR. This is software that is owned by the Town and licensed to Paul Carlson. I purchased this software in 2018 for \$3,500. The cost of this software has been divided by five towns for a total of \$700 for each town. Additionally, there will be an annual update cost for this software in future years. This year it was \$425.00 and again divided by five towns for a total of \$85.00 and which is included in this billing.

**Appraisal Software & Update            \$785.00**

Please make check payable to Paul Carlson. If you have any questions, or need additional information, please call me.

Regards,

Paul Carlson, Assessor