

Lac du Flambeau  
2023 Assessor's Final Report

Wednesday, October 25, 2023

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Paul Carlson  
8495 Pardee Lake Ln  
Presque Isle, WI 54557  
715-686-7738  
[paulbcarlson@hughes.net](mailto:paulbcarlson@hughes.net)

# Lac du Flambeau; Annual Statistical Changes

10/24/23

*DoR determined*

	Assessed Value	% Change	Equalized Value	% Change	Assessment Ratio	New Construction	% Change	Sales Volume	% Change
<b>2023</b>	<u>929,932,700</u>		<u>1,297,750,900</u>		<u>71.7%</u>	<u>6,715,800</u>		<u>33,126,000</u>	
<b>* \$ Change</b>	(7,219,400)	-0.8%	103,278,500	8.6%		(3,441,100)	-33.9%	3,901,600	13.4%
<b>2022</b>	<u>937,152,100</u>		<u>1,194,472,400</u>		<u>78.5%</u>	<u>10,156,900</u>		<u>29,224,400</u>	
<b>\$ Change</b>	814,600	0.1%	171,119,200	16.7%		3,720,900	57.8%	(5,518,700)	-15.9%
<b>2021</b>	<u>936,337,500</u>		<u>1,023,353,200</u>		<u>91.5%</u>	<u>6,436,000</u>		<u>34,743,100</u>	
<b>\$ Change</b>	7,331,200	0.8%	86,097,600	9.2%		(4,193,900)	-39.5%	11,361,300	48.6%
<b>2020</b>	<u>929,006,300</u>		<u>937,255,600</u>		<u>99.1%</u>	<u>10,629,900</u>		<u>23,381,800</u>	
<b>\$ Change</b>	9,003,600	1.0%	(17,493,900)	-1.8%		2,720,800	34.4%	(6,948,400)	-22.9%
<b>2019</b>	<u>920,002,700</u>		<u>954,749,500</u>		<u>96.4%</u>	<u>7,909,100</u>		<u>30,330,200</u>	
<b>\$ Change</b>	4,877,800	0.5%	28,634,100	3.1%		1,266,600	19.1%	(6,408,900)	-17.4%
<b>2018</b>	<u>915,124,900</u>		<u>926,115,400</u>		<u>98.8%</u>	<u>6,642,500</u>		<u>36,739,100</u>	
<b>\$ Change</b>	325,200	0.0%	54,983,700	6.3%		230,800	3.6%	8,070,500	28.2%
<b>2017</b>	<u>914,799,700</u>		<u>871,131,700</u>		<u>105.0%</u>	<u>6,411,700</u>		<u>28,668,600</u>	

# 83 sales

## Lac Du Flambeau; Annual Levy Changes

	County Levy	% Chg	Town Levy	% Chg	School Levy	% Chg	VTAE Levy	% Chg	Total Levy	% Chg	Net Tax Rate	% Chg
<b>2022</b>	2,238,559	19.5%	843,468	7.3%	8,229,233	71.6%	183,121	1.6%	11,494,383	100%	\$ 12.27	
\$ Change	(26,691)	-1.2%	71,184	9.2%	1,124,443	15.8%	(13,958)	-7.1%	1,154,978	11.2%	1.22	11.1%
<b>2021</b>	2,265,251	21.9%	772,284	7.5%	7,104,790	68.7%	197,079	1.9%	10,339,404	100%	\$ 11.04	
\$ Change	49,632	2.2%	8,226	1.1%	227,129	3.3%	(70,521)	-26.4%	214,466	2.1%	0.14	1.3%
<b>2020</b>	2,215,618	21.9%	764,058	7.5%	6,877,661	67.9%	267,600	2.6%	10,124,939	100%	\$ 10.90	
\$ Change	(192,309)	-8.0%	(8,371)	-1.1%	(137,943)	-2.0%	(101,177)	-27.4%	(439,800)	-4.2%	(0.36)	-3.2%
<b>2019</b>	2,407,927	22.8%	772,429	7.3%	7,015,604	66.4%	368,777	3.5%	10,564,738	100%	\$ 11.26	
\$ Change	222,862	10.2%	21,601	2.9%	407,065	6.2%	8,362	2.3%	659,889	6.7%	0.44	4.1%
<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%	590,559	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%	6,017,960	66.9%	323,893	3.6%	8,996,808	100%	\$ 10.32	
\$ Change	(17,457)	-0.9%	2,447	0.3%	(422,993)	-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	

# Vilas County

## 2023 Equalized Values

10/24/23

	<b>Equalized Values</b>	<b>% Increase</b>	<b>% of Total</b>
<b>Arbor Vitae</b>	\$ 872,147,400	24%	8.04%
<b>Boulder Junction</b>	\$ 718,633,600	13%	6.63%
<b>Cloverland</b>	\$ 444,010,900	22%	4.09%
<b>Conover</b>	\$ 573,181,800	18%	5.28%
<b>Lac du Flambeau</b>	\$ 1,297,750,900	9%	11.97%
<b>Land O Lakes</b>	\$ 624,798,200	16%	5.76%
<b>Lincoln</b>	\$ 981,595,800	22%	9.05%
<b>Manitowish Waters</b>	\$ 881,198,000	13%	8.12%
<b>Phelps</b>	\$ 618,033,100	19%	5.70%
<b>Plum Lake</b>	\$ 418,728,800	12%	3.86%
<b>Presque Isle</b>	\$ 809,384,200	23%	7.46%
<b>St Germain</b>	\$ 934,179,700	10%	8.61%
<b>Washington</b>	\$ 951,950,900	23%	8.78%
<b>Winchester</b>	\$ 444,581,000	33%	4.10%
<b>Eagle River</b>	\$ 276,030,000	18%	2.54%
<b>Totals</b>	\$ 10,846,204,300	17%	100.00%



Paulette M Sarnicki  
 County Treasurer  
 www.vilascountywi.gov

S C JOHNSON & SON  
 2022 REAL ESTATE  
 BILL NUMBER 1002207  
 COMPUTER/PARCEL NO. 010- 1641



**Important:** Correspondence should refer to computer/parcel number  
 Be sure this description covers your property. This description is for  
 property tax bill only and may not be a full legal description.

S24 T40 R 5E 6.440  
 115/536  
 12859 LIGHTHOUSE RESORT DR  
 S 392' GOVT LOT 3 ASSMT INC CN 1638,1639,1643, 1650

S C JOHNSON & SON INC  
 2211 YORK RD  
 STE 222  
 OAKBROOK IL 60523

Assessed Value Land	Ass'd Value Improvement	Total Assessed Value	Assessment Ratio			Net Assessed Value Rate (Does NOT reflect credit)
1,875,000	3,214,500	5,089,500	.783940			.01226522
Est Fair Market Land	Est Fair Market Improvement	Total Est Fair Mkt Value	School Taxes reduced by school levy tax credit			An Asterisk in this box means unpaid prior year taxes
2,391,800	4,100,400	6,492,200	\$8,102.86			<input type="checkbox"/>
taxing Jurisdiction		2021 Est State Aids Allocated to Tax Dist	2022 Est State Aids Allocated to Tax Dist	2021 Net Tax	2022 Net Tax	%Tax Change
VILAS COUNTY		150,343	163,630	12312.86	12157.20	-1.3%
TOWN-LDF		424,272	432,051	4197.78	4580.72	9.1%
LAC DU FLAMB SCHL		4,044,530	4,087,614	28679.30	34638.66	20.8%
LAKE LND UNION HS		273,659	275,016	9939.07	10052.78	1.1%
LAKE COLET VTAE		927,043	1,007,820	1071.23	994.50	-7.2%
<b>TOTAL</b>		5,819,847	5,966,131	56200.24	62423.86	11.1%
		First Dollar Credit		63.08	69.18	9.7%
		Lottery & Gaming Credit		.00	.00	.0%
		Net Property Tax		56137.16	62354.68	11.1%

taxing Jurisdiction	MATIONAL PURPOSES ONLY - Voter Approved Temporary Tax Increases		
	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends

**TOTAL DUE FOR FULL PAYMENT**

Pay By **JANUARY 31, 2023**

\$ 62,354.68

**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.

**IMPORTANT: See Reverse side for important information.**



TWN OF LAC DU FLAMBEAU

S C JOHNSON & SON INC  
 2211 YORK RD  
 STE 222  
 OAKBROOK IL 60523

Computer/Parcel No. 010- 1641  
 Bill No. 1002207

For 2nd installment  
 Make check payable and mail to:  
**VILAS COUNTY TREASURER**  
 330 COURT ST  
 EAGLE RIVER WI 54521

**PAY 2ND INSTALLMENT**  
 \$ 31,177.34  
 JULY 31, 2023

**REMEMBER TO PAY TIMELY TO AVOID INTEREST CHARGE OF 7% IN AUGUST, 2023**



Tear off this stub and include with your payment. If receipt is needed, send a self-addressed stamped envelope.  
 If payment is made by check, receipt is not valid until check has cleared all banks.



TWN OF LAC DU FLAMBEAU

S C JOHNSON & SON INC  
 2211 YORK RD  
 STE 222  
 OAKBROOK IL 60523

Computer/Parcel No. 010- 1641  
 Bill No. 1002207

For 1st installment or full payment  
 Make check payable and mail to:  
**TWN OF LAC DU FLAMBEAU**  
 PO BOX 535  
 LAC DU FLAMB WI54538

**PAY 1ST INSTALLMENT \$ 31,177.34**  
 or  
**FULL PAYMENT - \$ 62,354.68**  
 JANUARY 31, 2023



Tear off this stub and include with your payment. If receipt is needed, send a self-addressed stamped envelope.  
 If payment is made by check, receipt is not valid until check has cleared all banks.

**Lac du Flambeau;  
Tribal Tax Rate Calculation Sheet**

	<b>Tax Year 2022</b>	<b>Tax Year 2022</b>	<b>Tax Year 2023 Estimate</b>	<b>Dollar Change</b>	<b>Percentage Change</b>
<b>Amount Levied</b>	\$ 10,339,405	\$ 11,494,383	\$ 11,494,383	\$ -	0%
<b>Total Assessed</b>	\$ 937,152,100	\$ 937,152,100	\$ 929,932,700	\$ (7,219,400)	-1%
<b>Net Tax Rate</b>	\$ 11.03	\$ 12.27	\$ 12.36	\$ 0.10	1%

# Lac du Flambeau; 2023 Statement of Value

10/24/23

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

Residential	3,822	2,512	12,466	500,835,900	403,968,400	904,804,300
Commercial	51	37	335	5,314,200	10,307,800	15,622,000
Manufacture						-
Agricultural	1		117	35,100		35,100
Undeveloped						-
Agri Forest						-
Forest	103		3,790	7,336,900		7,336,900
Other	1	1	5	20,000	471,900	491,900
<b>Totals</b>	<b>3,978</b>	<b>2,550</b>	<b>16,712</b>	<b>513,542,100</b>	<b>414,748,100</b>	<b>928,290,200</b>

## Managed Forest Lands

G1 @ .10					-	-
G2 @ 2.52	1		37.00	46,300	-	46,300
WTL	-		-	-	-	-
CFL	-		-	-	-	-
G5 @ .74	24		834.52	2,028,900	-	2,028,900
G6 @ 1.75	43		1,330.87	4,556,000	-	4,556,000
G7 @ 2.04	8		232.85	589,500	-	589,500
G8 @ 10.20	53		1,651.77	8,525,800	-	8,525,800
<b>Totals</b>	<b>129</b>		<b>4,087.01</b>	<b>15,746,500</b>	<b>-</b>	<b>15,746,500</b>

## Exempt Lands

Federal	183		7,629.45			
State	24		825.35			
County	1		1.60			
Other	866		36,814.53			
<b>Totals</b>	<b>1,074</b>		<b>45,270.93</b>			

## Personal Property

60

Boats, Watercraft					-
Machinery, Toos, Patterns					-
Furniture, Fixtures, Equipment					978,500
Other, 4A, 4B, & 4C			-	664,000	-
<b>Totals</b>					<b>1,642,500</b>

*leased land  
structures*

## Taxable Summary

Total Taxable Property	929,932,700
Equalized Value	1,297,750,900
Assessment Ratio	71.66%

# Lac du Flambeau; 2023 Change In Statement of Value

10/24/23

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

Residential	(26)	13	(132)	(8,666,900)	2,138,600	(6,528,300)
Commercial	(3)	(3)	22	117,000	(326,500)	(209,500)
Manufacture	-	-	-	-	-	-
Agricultural	-	-	-	-	-	-
Undeveloped	-	-	-	-	-	-
Agri Forest	-	-	-	-	-	-
Forest	(3)	-	(159)	(293,400)	-	(293,400)
Other	-	-	-	-	-	-
<b>Totals</b>	<b>(32)</b>	<b>10</b>	<b>(268)</b>	<b>(8,843,300)</b>	<b>1,812,100</b>	<b>(7,031,200)</b>

## Managed Forest Lands

G1	-	-	-	-	-	-
G2	(5)	#VALUE!	(196.26)	(231,700)	-	(231,700)
WTL	-	-	-	-	-	-
CFL	-	-	-	-	-	-
G5	8	-	303.00	441,800	-	441,800
G6	7	-	244.16	487,200	-	487,200
G7	1	-	40.00	50,500	-	50,500
G8	(3)	-	(94.27)	(309,500)	-	(309,500)
<b>Totals</b>	<b>8</b>	<b>#VALUE!</b>	<b>296.63</b>	<b>438,300</b>	<b>-</b>	<b>438,300</b>

## Exempt Lands

Federal	(1)		17.28			
State	(8)		(335.03)			
County	-		-			
Other	39		308.92			
<b>Totals</b>	<b>30</b>		<b>(8.83)</b>			

## Personal Property

0

Boats, Watercraft					-
Machinery, Toos, Patterns					-
Furniture, Fixtures, Equipment					(87,200)
Other, 4A, 4B, & 4C		-	(101,000)	-	(101,000)
<b>Totals</b>					<b>(188,200)</b>

## Taxable Summary

Change In Total Taxable Property	(7,219,400)
Change in Equailized Value	102,850,400

\*



# Lac du Flambeau: 2023 Assessor's Final Report

Class	Parcel Count	2022 Roll	New Construction	Previously Exempt	Class Shift	Removed, Razed	Previously Taxable	General Review	Parcel Count	2023 Roll	Change
Res-Land	3,848	509,502,800		224,600	53,000		(7,205,000)	(1,829,500)	3,822	500,745,900	(8,756,900)
Res-Imps	2,499	401,829,800	6,640,800	357,400		(120,500)	(6,129,800)	1,259,700	2,512	403,837,400	2,007,600
Residential		911,332,600	6,640,800	582,000	53,000	(120,500)	(13,334,800)	(569,800)		904,583,300	(6,749,300)
Comr Land	54	5,197,200			136,000		(100,000)	81,000	51	5,314,200	117,000
Comr Imps	40	10,634,300		75,000			(274,000)	(127,500)	37	10,307,800	(326,500)
Commercial		15,831,500		75,000	136,000		(374,000)	(46,500)		15,622,000	(209,500)
Agri Land	1	35,100							1	35,100	-
Agricultural		35,100								35,100	-
Undeveloped											
Undeveloped											
Agri Forest											
Agri Forest											
Forest Land	106	7,630,300			(189,000)			(104,400)	103	7,336,900	(293,400)
Forest		7,630,300			(189,000)			(104,400)		7,336,900	(293,400)
Other Land	1	20,000							1	20,000	-
Other Imps	1	471,900							1	471,900	-
Other		491,900								491,900	-
Total Land	4,010	522,385,400		224,600			(7,305,000)	(1,852,900)	3,978	513,432,100	(8,933,300)
Total Imps	2,540	412,936,000	6,640,800	432,400		(120,500)	(6,403,800)	1,132,200	2,550	414,617,100	1,681,100
Total		935,321,400	6,640,800	657,000		(120,500)	(13,708,800)	(720,700)		928,069,200	(7,252,200)

↑  
*exemption reductions  
 adding tribal exemptions*

## Lac du Flambeau; Major Class Comparison

10/24/23

Year	Property Class	Total Assessed		Total State		Major Class		Level of Assessment	Compliance
		Value (Dollars)	Value (Dollars)	Value (Dollars)	Value (Dollars)	% of Total	% of Total		
2023	Residential	904,804,300	1,268,735,300	97.76%	71.32%	No			
	Commercial	15,622,000	21,455,600	1.65%	72.81%				
	Sum of D,E,F,&O	7,863,900	5,522,300	0.43%	142.40%				
	Personal Prty	1,642,500	2,037,700	0.16%	80.61%				
	Totals	929,932,700	1,297,750,900	100.00%	71.66%				
2022	Residential	911,332,600	1,152,617,400	97.39%	79.07%	No			
	Commercial	15,831,500	18,792,700	1.59%	84.24%				
	Sum of D,E,F,&O	8,157,300	10,116,200	0.85%	80.64%				
	Personal Prty	1,830,700	1,989,900	0.17%	92.00%				
	Totals	937,152,100	1,183,516,200	100.00%	79.18%				
2021	Residential	905,831,700	904,979,700	96.29%	100.09%	Yes			
	Commercial	15,993,000	18,662,800	1.99%	85.69%				
	Sum of D,E,F,&O	12,591,800	14,098,400	1.50%	89.31%				
	Personal Prty	1,921,000	2,115,000	0.23%	90.83%				
	Totals	936,337,500	939,855,900	100.00%	99.63%				
2020	Residential	898,132,200	925,241,500	96.63%	97.07%	Yes			
	Commercial	15,993,000	15,096,400	1.58%	105.94%				
	Sum of D,E,F,&O	12,850,700	15,234,900	1.59%	84.35%				
	Personal Prty	2,030,400	1,962,800	0.20%	103.44%				
	Totals	929,006,300	957,535,600	100.00%	97.02%				
2019	Residential	892,069,200	890,227,000	96.66%	100.21%	Yes			
	Commercial	13,103,500	14,329,800	1.56%	91.44%				
	Sum of D,E,F,&O	12,945,700	14,367,800	1.56%	90.10%				
	Personal Prty	1,884,300	2,072,400	0.23%	90.92%				
	Totals	920,002,700	920,997,000	100.00%	99.89%				

# Lac du Flambeau Notice of Non-Compliance

*Estimates*

Class	2022	2023	2024	2025	2026	2027
Residential	78%	71%	64%	57%	50%	
Commercial						
Forstry						
				1st Notice	2nd Notice	Revaluation