

Code	Name	\$/Ac	Description	State Code	State Code Name	First Effective	Last Effective
Real Estate - General Property Tax							
43	MFL NON-COMPLIANCE PENALTY		Special charge against real property for non payment of MFL penalty per the Wisconsin Department of Natural Resources			1/1/2022	
5M	Agricultural Forest		Agricultural Forest	5M	Agricultural Forest	1/1/2004	
G1	Residential		Property for which the predominant use is for living purposes	G1	Residential	1/1/2004	
G2	Commercial		Property for which the predominant use is the selling of merchandise or a service.	G2	Commercial	1/1/2004	
G3	Manufacturing		The assessment of manufacturing property is the responsibility of the Department of Revenue.	G3	Manufacturing	1/1/2004	
G4	Agricultural		Includes lands that are tilled or otherwise planted and used for farm purposes and containing grade one soils as shown on the county soil survey.	G4	Agriculture	1/1/2004	
G5	Undeveloped		Undeveloped	G5	Undeveloped	1/1/2004	
G6	Productive Forest		Determined primarily by the use of the land - non-commercial used for hunting, fishing recreation or game preserve; managed or set aside to grow tree crops or obtain some tree products; and forested areas on farms, ranches and estates with no commercial use of trees.	G6	Productive Forest Lands	1/1/2004	
G7	Other		Other	G7	Other	1/1/2004	
Real Estate - Forest Crops							

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Real Estate - Forest Crops							
W1	PFC pre- 1/1/72	\$0.10	Private Forest Crop - Forest land located within a forest protection area and entered into the DNR program prior to December 31, 1971. The owner pays a tax of \$.10 per acre.	W1	Private Forest Crop, pre- 1/1/72	1/1/2018	
W2	PFC after 12/31/71	\$3.60	Private Forest Crop - Forest lands located within a forest protection area and entered into the DNR program after December 31, 1971. The owner pays a tax of \$3.60 per acre.	W2	Private Forest Crop, after 12/31/71	1/1/2023	12/31/2032
W3	PFC Special Classification	\$0.20	Private Forest Crop - Forest lands located outside a forest protection district. The owner pays a tax of \$.20 per acre.	W3	Private Forest Crop, Special Classification	1/1/2004	
W4	County Forest Crop		County owned forest lands enrolled in a DNR managed forest program.	C4	County Forest Crop	1/1/2004	
W5	MFL Open entered after 2004	\$1.90	Managed Forest Law program open to public access.	W5	Managed Forest Open - after 2004	1/1/2023	12/31/2027
W6	MFL Closed entered after 2004	\$9.49	Managed Forest Law program open to public access.	W6	Managed Forest Closed - after 2004	1/1/2023	12/31/2027
W7	MFL Open	\$0.72	Managed Forest Law program open to public access.	W7	Managed Forest Open	1/1/2023	12/31/2027
W8	MFL Closed	\$1.68	Managed Forest Law program closed to public access.	W8	Managed Forest Closed	1/1/2023	12/31/2027
W9	Managed Forest Lands - Closed - Ferrous Mining	\$7.37	Managed Forest Land that is closed to public access	W9	Managed Forest Closed - Before 2005 - Ferrous Mining	1/1/2023	12/31/2027
Real Estate - Exempt							
X1	Federal Exempt		Federally owned property that is tax exempt.	X1	Exempt Federal	1/1/2004	

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Real Estate - Exempt							
X2	State Exempt		State owned property that is tax exempt.	X2	Exempt State	1/1/2004	
X3	County Exempt		County owned property that is tax exempt.	X3	Exempt County	1/1/2004	
X4	Other Exempt		Property owned by a local government (town, village, city) that is tax exempt.	X4	Exempt Other (Local)	1/1/2004	
X5	Pending		Property awaiting assessment review	X5	Pending	1/1/2004	
Real Estate - Special Assessment							
Special Assessment							
1	WATER & SEWER LTRL		A special assessment resulting from installing or constructing a public work or improvement that benefits the property owner.			1/1/2003	
12	CULVERTS		A special assessment resulting from installing or constructing a public work or improvement that benefits the property owner.			1/1/2003	
14	STREET IMPROVEMENTS		A special assessment resulting from installing or constructing a public work or improvement that benefits the property owner.			1/1/2003	
19	SEWER ASSESSMENT		A special assessment resulting from installing or constructing a public work or improvement that benefits the property owner.			1/1/2003	
2	SIDEWALK/DRIVEWAY		A special assessment resulting from installing or constructing a public work or improvement that benefits the property owner.			1/1/2003	
21	WATER ASSESSMENTS		A special assessment resulting from installing or constructing a public work or improvement that benefits the property owner.			1/1/2003	

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Special Assessment							
22	ADD/OVRSZ/LATER AL		A special assessment resulting from installing or constructing a public work or improvement that benefits the property owner.			1/1/2003	
23	LOWER BARABOO DRAINAGE DIST		A special assessment resulting from installing or constructing a public work or improvement that benefits the property owner.	9	Drainage District	1/1/2003	
3	CURB & GUTTER		A special assessment resulting from installing or constructing a public work or improvement that benefits the property owner.			1/1/2003	
30	LEECH CREEK DRAINAGE DIST		A special assessment resulting from installing or constructing a public work or improvement that benefits the property owner.	9	Drainage District	1/1/2003	
34	STORM SEWER		A special assessment resulting from installing or constructing a public work or improvement that benefits the property owner.			1/1/2003	
36	PREPAID SEWER ASSESSMENT		A special assessment resulting from installing or constructing a public work or improvement that benefits the property			1/1/2017	
37	PREPAID STANDBY WATER & SEWER		A special assessment resulting from installing or constructing a public work or improvement that benefits the property			1/1/2017	
Special Charge							
10	DELQ ELECTRIC		Special charge against real property for current services rendered.			1/1/2003	
13	BID ASSESSMENT		Special charge against real property for current services rendered.			1/1/2003	
15	MISC SERVICE CHARGE		Special charge against real property for current services rendered.			1/1/2003	

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Special Charge							
16	RAZING CHARGES		Special charge against real property for current services rendered.			1/1/2003	
17	2016 INELIGIBLE LOTTERY CREDIT- DEPT OF REV CHG		Special charge against real property for current services rendered.			1/1/2003	
18	MFL WITHDR PENALTY		Special charge against real property for current services rendered.			1/1/2003	
20	WATER REPAIRS		Special charge against real property for current services rendered.			1/1/2003	
24	WATER PERMIT CHG		Special charge against real property for current services rendered.			1/1/2003	
25	SEWER PERMIT CHG		Special charge against real property for current services rendered.			1/1/2003	
26	BLDG PERMIT CHG		Special charge against real property for current services rendered.			1/1/2003	
27	SIGN PERMIT		Special charge against real property for current services rendered.			1/1/2003	
28	OMITTED TAXES		Special charge against real property for current services rendered.			1/1/2003	
29	FENCE REPAIR		Special charge against real property for current services rendered.			1/1/2003	
31	ASSESSOR PLAT FEE		Special charge against real property for current services rendered.			1/1/2003	
32	MFL YIELD PENALTY		Special charge against real property for current services rendered.			1/1/2003	
33	AG USE CONVERSION CHARGE		Special charge against real property for current services rendered.			1/1/2003	

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Special Charge							
35	PREPAID RECYCLING & GARBAGE		Special charge against real property for future services rendered			1/1/2017	
38	WEIGHTS & MEASURES		Special charge against real property for current services rendered			1/1/2017	
39	DELQ FIRE CALL CHARGE		Special charge against real property for delinquent fire calls			1/1/2021	
4	WEED CUTTING		Special charge against real property for current services rendered.			1/1/2003	
40	DELQ RECYCLE/GARBAG E		Special Charge against real property for current services rendered			1/1/2021	
41	2020 INELIGIBLE LOTTERY CREDIT- DEPT OF REV CHG		Special charge against real property for current services rendered.			1/1/2021	
42	2020 INELIGIBLE LOTTERY CREDIT- DEPT OF REV CHG		Special charge against personal property for current services rendered			1/1/2021	
43	MFL NON- COMPLIANCE PENALTY		Special Charge against real property for non-payment of MFL compliance			1/1/2022	
5	SNOW REMOVAL		Special charge against real property for current services rendered.			1/1/2003	
6	RECYCLING & GARBAGE		Special charge against real property for current services rendered.			1/1/2003	
7	STREET LIGHTS		Special charge against real property for current services rendered.			1/1/2003	

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Special Charge							
8	GRADING & GRAVEL		Special charge against real property for current services rendered.			1/1/2003	
9	DELQ WATER & SEWER		Special charge against real property for current services rendered.			1/1/2003	
Personal Property - Assessment							
1	Boats		Boats and other watercraft not exempt. Includes rental boats and watercraft for recreational purposes or used by businesses for customer pleasure.	1	Boats and Other Watercraft Not Exempt	1/1/2004	
2	Mach. Tools & Patterns		Includes machinery, tools, patterns, dies, jigs, equipment, and implements (not exempt from taxation) of commercial warehouses, contractors, landscapers, plumbers, etc)	2	Machinery, Tools and Patterns	1/1/2004	
3	Furn., Fix. & Equip.		Includes furniture, fixtures, and office equipment not classified as machinery, tools, and patterns.	3	Furniture Fixtures and Equipment	1/1/2004	
4a	All Other PP		Includes every item of taxable personal property having a market value and not included in any of the previously enumerated classes.	4a	All Other Personal Property	1/1/2004	
4b	Improv. on leased land		A building or buildings on leased land that are not assessed with the real estate.	4b	Improvements on Leased Land	1/1/2004	
4c	Mobile Homes		A mobile home is personal property if the land upon which it is located is owned by someone else, or if the mobile home is still on its wheels, or if the mobile home is not connected to utilities.	4c	Mobile Homes	1/1/2004	

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Personal Property - Assessment							
X	Leased computer equipment		Leased computer equipment			1/1/2004	
Personal Property - Occupational							
T2	Coal docks - anthracite	\$0.05	Occupational tax	T2	Coal docks - anthracite	1/1/2004	
T3	Coal docks - bituminous	\$0.07	Occupational tax	T3	Coal docks - bituminous	1/1/2004	
T4	Grain elevator/warehouses - wheat/flax		Occupational tax	T5	Grain elevator/warehouses - wheat/flax	1/1/2004	
T5	Grain elevator/warehouses - all others		Occupational tax	T4	Grain elevator/warehouses - all others	1/1/2004	
T6	Petrol refineries	\$0.05	Occupational tax	T6	Petrol refineries	1/1/2004	
T7	Iron ore concentrates	\$0.05	Occupational tax	T7	Iron ore concentrates	1/1/2004	