

PROPERTY TAX INFORMATION REQUIREMENTS

74.09 Property tax bill and related information.

- (1) DEFINITION. In this section, "estimated fair market value" means a property's assessed value divided by the assessment ratio of all of the taxable property in the taxation district where the property is located.
- (2) PREPARATION. The clerk of the taxation district shall prepare the real and personal property tax bills. **The form of the property tax bill shall be prescribed by the department of revenue and shall be uniform.**
- (3) REQUIRED INFORMATION. The property tax bill shall:
 - (a) Include the real property description shown in the tax roll. If the description in the tax roll is longer than the space provided for it on the property tax bill, the bill may include as a substitute for the complete description as much of the description as fits in the space. If an incomplete description is used, the bill shall include a notice to that effect and to the effect that the complete description is contained in the tax roll and may be reviewed.
 - (b) Except as provided in sub. [\(3m\)](#), **show all of the following:**
 1. For real property, the estimated fair market value of the land, except agricultural land, as defined in s. [70.32](#) [\(2\) \(c\) 1g.](#), and the assessed value of the land and the estimated fair market value and assessed value of the improvements.