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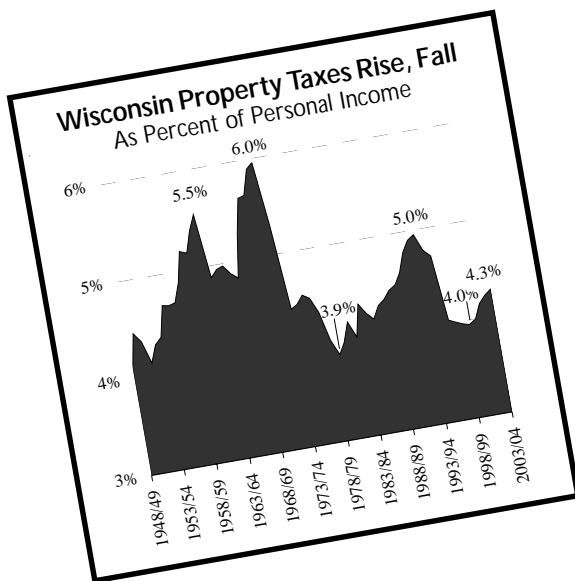
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Info Request



A monthly review of Wisconsin government, taxes and public finance

# The Wisconsin Taxpayer



## Also in this issue:

State Falls in "Wealth Friendliness"  
 Home Price Trends Vary Statewide  
 Net Levy Changes Detailed

## Wisconsin Property Taxes, 2003-04

*Net property tax levies in Wisconsin rose 4.7% from 2003 to 2004. Property values increased 7.6%. Local levy increases have tended to be higher in villages and towns in recent years, but adjusted for population, the rates of increase in each are comparable to the rate in cities.*

**N**et property taxes levied in December 2003 for collection in 2004 in Wisconsin totalled \$7.22 billion, up 4.7% from 2002-03. This percentage increase was slightly lower than the prior year and the lowest since 1999-2000, when net levies went up 3.9% from 1998-99.

According to preliminary figures, among the local governments levying the property tax, school levies increased the most (5.5%) from 2002-03, followed by technical college (4.3%), county (3.6%) and municipal (3.2%) levies.

From 1998-99 to 2003-04, state levies, which increase at the same rate as property values, rose an average of 7.7% annually, followed by technical college (7.4%), county (5.9%), municipal (5.2%) and school district (4.2%) levies (see graph, page 3).

## State Falls in "Wealth Friendliness"

Wisconsin has become less hospitable for wealthy taxpayers over the past four years, according to the *Bloomberg Wealth Manager* survey of how much states tax their residents. The Badger State fell from 47th in 2000 to 50th this year, the study noted, adding that "despite small tax cuts since 2000, tax burden remains high." Bloomberg provides coverage of business, financial and investment news for use worldwide.

To estimate the "wealth friendliness" of the 50 states and the District of Columbia, the study created four hypothetical families with incomes, assets and spending patterns designed to measure the impact of taxes on consumption, salary, real estate, personal property, and retirement assets.

In 2004, Wisconsin, with an average rank of 47.25, was just above Rhode Island. Both states, along with 49th-ranked New York, received F grades. Wisconsin's neighboring states all ranked in the lower half of the states: Michigan (30th, C); Illinois (33rd, C-); Minnesota (36th, C-); and Iowa (37th, D+).

Wyoming ranked first in "wealth friendliness" and second as a place for retirement. Wisconsin fell from 47th in 2000 to 51st, or last, for retirement. □

## Home Price Trends Vary Statewide

Average home prices have risen by varying rates across the state over the past five years, according to the Office of Federal Housing Enterprise Oversight. Home prices jumped 60.3% since 1999, to \$199,370, in the Minneapolis-St. Paul area, which includes the Wisconsin counties of Pierce and St. Croix.

Average home prices were up 53.6%, to \$195,550, in the Duluth-Superior area, which includes Douglas county.

Homes in the Madison area rose 32.6%, to an average of \$153,090, and those in Milwaukee-Waukesha were up 32.4%, to \$155,490.

The Janesville-Beloit area had the lowest five-year rate of increase (18.5%) and the lowest home price (\$142,850). □

### Trends in Average Home Prices

Metro Area	2004	%
	Avg.	Chg.
App.-Oshkosh-Neenah	\$145,680	24.3
Duluth-Superior	195,550	53.6
Eau Claire	164,860	30.6
Green Bay	148,970	23.5
Janesville-Beloit	142,850	18.5
Kenosha	158,590	31.9
La Crosse	161,410	28.3
Madison	153,090	32.6
Milwaukee-Waukesha	155,490	32.4
Minneapolis-St. Paul	199,370	60.3
Racine	151,930	28.8
Sheboygan	147,910	21.3
Wausau	148,880	23.8

\*From first quarter 1999 to first quarter 2004.

# The Wisconsin Taxpayer

May 2004 Vol. 72 No. 5

Publication Number USPS 688-800

Periodical postage paid

at Madison, Wisconsin

### Subscription Price:

One Year, \$12; Three Years, \$28

Published each month by the Wisconsin Taxpayers Alliance

### Postmaster:

Send address changes to *The Wisconsin Taxpayer*, 401 North Lawn Avenue, Madison, Wisconsin 53704-5033 phone: 608.241.9789 fax: 608.241.5807 e-mail: wistax@wistax.org website: www.wistax.org

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# Wisconsin Property Taxes, 2003-04

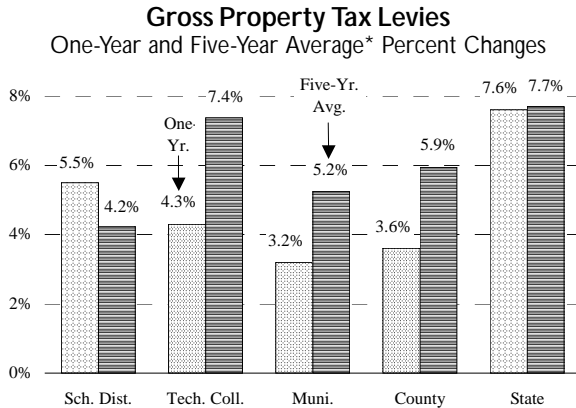
*Continued from page 1*

Wisconsin cities, villages and towns levied an estimated \$1.85 billion in property taxes in 2003-04. This represented 24.1% of the total gross levies of \$7.69 billion, second only to the \$3.37 billion (43.8%) for schools (see chart below). Other taxing jurisdictions and their shares of the total include: counties (20.1%); technical colleges (7.4%); the state (0.9%); and special and tax incremental financing (TIF) districts (3.7%). The state levies a forestry tax of 20¢ per \$1,000 of property value.

The average statewide net property tax rate was \$20.01 per \$1,000 equalized value, down 2.7% from \$20.56 in 2002-03.

The total net property tax rate includes school, municipal, county, technical college, state forestry, special district and TIF district levies. The net rate is computed by adding all the amounts levied by each taxing district, subtracting the state property tax credit and dividing by the equalized, or full market, value of property.

Statewide, property values rose 7.6% over 2002-03, reaching \$360.71 billion. Property



\*One-year (2002-03 to 2003-04) and five-year (1998-99 to 2003-04) changes.

values in villages rose 9.2%, more than in towns (8.0%) and cities (6.7%).

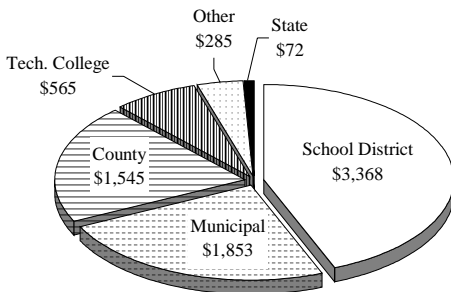
## TRENDS

During the 1970's, the statewide average net property tax rate declined steadily, as growth in property values exceeded increases in property tax levies. However, the average tax rate climbed during the 1980's as the trend reversed and levies outpaced property values. The net rate increase continued to rise through 1992-93, but has declined each year since then.

Declining rates do not necessarily imply that property taxes paid are declining; because of rising property values, property taxes may rise even if rates decline.

From 1998-99 to 2003-04, property values in Wisconsin municipalities, including property in TIF districts, rose 44.9%, or an average of 7.7% annually, to \$360.7 billion.

**2003-04 Gross Property Tax Levies**  
Dollars in Millions



**Municipal Property Tax Levies, Levies Per Capita and Rates**  
2003-04 Amounts and Five-Year Percentage Changes\*

<b>Muni.</b>	<b>Eq. Val.</b>		<b>Municipal Levy</b>		<b>Levy Per Cap.</b>		<b>Municipal Rate</b>	
	'03-'04 Amt. <sup>1</sup>	% Chg.	'03-'04 Amt. <sup>2</sup>	% Chg.	'03-'04 Amt.	% Chg.	'03-'04 Amt. <sup>3</sup>	% Chg.
Cities	\$169.0	39.8	\$1,260.2	26.8	\$412	23.5	\$7.74	-8.6
Villages	51.7	48.6	279.2	35.4	387	23.3	5.66	-8.8
Towns	140.0	50.1	313.3	33.4	183	24.5	2.24	-11.1
All Muni.	\$360.7	44.9	\$1,852.7	29.1	\$337	23.1		

\*Five-year (1998-99 to 2003-04) change. <sup>1</sup>In billions. <sup>2</sup>In millions. <sup>3</sup>Per \$1,000 of equalized value.

Property values grew the fastest in towns (50.1%), followed by villages (48.6%) and cities (39.8%).

Property in TIF districts was 2.4% of total property values in 2003-04, up from 2.1% in 1998-99. Over the period, TIF property rose 67.0%, or more than 1.5 times the rate of growth in other property, to \$8.6 billion. TIF values increased 74.0% in cities, to \$6.2 billion, and 51.0% in villages, to \$2.4 billion.

**Levies**

From 1989-99 to 2003-04, municipal property tax levy increases tended to be higher in villages and towns, but when population is taken into account, their rates of increase are comparable to the rate in cities.

During the period, municipal levies rose 29.1%, or 5.2% annually, to \$1.85 billion.

Village levies went up 35.4%, or an average of 6.2% annually, to \$279.2 million. Town levies increased two percentage points less (33.4%), or 5.9% annually, to \$313.3 million. City levies were up 26.8%, to \$1.26 billion (see table above).

In 2003-04, the average per capita city levy was \$412, up 23.5% from five years earlier. Village per capita levies rose by a slightly lower rate (23.3%), to \$387, while town per capita levies were up 24.5%, to \$183.

**Rates**

During the period, town-purpose property tax rates dropped 11.1%, to \$2.24 per

\$1,000 of equalized value. Village rates dropped 8.8%, to \$5.66, while city rates were down 8.6%, to \$7.74.

**Per Capita Levies**

As shown in the table on page 5, total levies from the seven jurisdictions levying the property tax averaged \$1,400 per person in 2003-04. State tax credits averaged \$85 per person, leaving an average net property tax levy of \$1,315 per person, up 25.0% from 1998-99. Broadly speaking, this means that the average statewide property tax burden rose by one quarter during the period.

The average school levy per person statewide in 2003-04 was \$613. Municipal levies averaged \$337 per person, while county levies averaged \$281. Taken together, these three jurisdictions accounted for 88.0% of property taxes.

From 1998-99 to 2003-04, TIF levies had the highest rate of increase (47.3%), followed by state (38.1%), technical college (36.0%), county (27.2%) and municipal (23.1%) levies. School levies were up 17.3%, while special district levies grew 13.0%.

The share of property taxes represented by school levies fell two percentage points, to 43.8%.

**TOTAL LEVY, TAX RATE DETAIL**

Property tax information for all cities, villages above 3,000 population and towns above 6,000 begins on page 6.

## In Cities

Estimated net levies for all purposes (subtracting state credits) went up 4.0% in cities last year, reaching \$3.83 billion.

Total net tax rates fell 2.6% in cities, from \$23.26 per \$1,000 of equalized value last year to \$22.65. The average city-purpose rate was \$7.74, down 3.8% from \$8.04.

Among the 190 cities in the state, Chetek in Barron county had the highest percentage increase in net levies (15.7%). Its property values increased 10.8%, 14th highest among all cities, to \$109.7 million. Over half the increase in total levies was from the city levy, which rose 20.0%, to \$1.0 million. Increases in county (16.0%) and school (9.8%) levies accounted for much of the remainder. The city's net tax rate climbed 4.4%, sixth highest among all cities.

Portage in Columbia county had the second-highest net levy increase (14.6%) and 24th-highest percentage rise in equalized value among cities (9.0%). The levy hike largely resulted from a combination of increases in school (36.7%), city (30.0%) and county (28.1%) levies. The city's net tax rate went up 5.2%, the fourth-highest increase in the group.

Prescott in Clark county had the third-highest increase in net levies among all cities (13.4%), followed by Sun Prairie (12.5%) and Hurley (12.0%).

## In Villages

Statewide, total net levies in villages rose 6.2% last year, reaching \$1.07 billion. The average net property tax rate for all villages was \$20.72 per \$1,000 of equalized value, down 2.7%. The average village-purpose rate was \$5.66, down 4.3% from \$5.92.

The village of Sussex in Waukesha county had the greatest increase in net levies (12.5%) of the 55 villages shown in the table on pages 9 and 10. Property values in the

## Property Taxes Per Capita

2003-04 Amounts and Five-Year Percentage Changes

Jurisdiction	Amt.		Share of Total	
	'03-'04	% Chg.	%	Chg.*
School	\$613	17.3	43.8	-2.0
Tech. College	103	36.0	7.4	0.7
County	281	27.2	20.1	0.7
Municipal	337	23.1	24.1	0.1
State	13	38.1	0.9	0.1
Special Dist.	15	13.0	1.1	-0.1
TIF	37	47.3	2.6	0.4
Total	\$1,400	22.7	100.0	
State Tax Credit	-85	-4.7		
Net Levy	\$1,315	25.0		

\*Shown is the change in the percentage share of property taxes per capita for each jurisdiction from 1998-99 to 2003-04.

city grew substantially (12.0%), while the net rate went up 0.4%, to \$17.75.

Twin Lakes had the second-highest percentage increase in net levies (11.3%). Property values rose 11.5% and the net rate fell 0.2%, to \$20.20.

Sturtevant had the third-highest net levy increase (11.2%), followed by Baldwin (10.6%) and Holmen (10.3%). All had significant increases in property values.

## In Towns

Statewide, net levies in towns increased 5.2%, reaching \$2.32 billion. The average net property tax rate for all towns was \$16.56, down 2.6% from 2002-03. The average town-purpose rate was \$2.24, down 4.0% from \$2.33 in 2002-03.

Four of the 32 towns shown on page 11 had net levy increases exceeding 10.0%: Harrison (10.9%); Oconomowoc (10.8%); Salem (10.6%); and Hudson (10.1%). Property values went up substantially in all four.

Seventeen more towns in the group had net levy increases of 5.0% or more. □

## DATA SOURCE

Wisconsin Department of Revenue; and WISTAX calculations.

## Total Net Property Taxes in Cities, Levied in 2003/Collected in 2004

City	Est. Pop. (2003)	Eq. Value <sup>1</sup>		Net Levy			Net Tax Rate			Muni. Rate	
		Amt. (Mill.)	% Chg. <sup>2</sup>	Amt. (Thous.)	% Chg. <sup>2</sup>	Per Cap.	Amt.	% Chg. <sup>2</sup>	Rank <sup>3</sup>	Amt.	Rank <sup>3</sup>
Abbotsford	1,998	\$88.0	6.2	\$1,998.2	-6.9	\$1,000	\$22.72	-12.4	189	\$6.50	137
Adams	1,841	64.9	1.5	1,504.8	-1.6	817	23.19	-3.1	126	6.38	143
Algoma	3,342	148.1	4.0	3,552.9	4.9	1,063	23.99	0.9	29	7.72	95
Alma	941	39.6	7.6	823.7	8.2	875	20.82	0.6	37	5.08	175
Altoona	6,731	300.4	7.6	5,991.2	8.1	890	19.95	0.5	38	4.80	179
Amery	2,874	158.5	9.9	3,567.1	6.0	1,241	22.50	-3.5	141	8.87	37
Antigo	8,564	316.3	5.7	7,626.2	9.4	890	24.11	3.5	11	8.41	59
Appleton	71,649	3,640.4	4.5	81,335.1	2.9	1,135	22.34	-1.5	78	8.17	70
Arcadia	2,384	100.7	-3.0	2,709.0	-6.2	1,136	26.90	-3.4	138	7.56	102
Ashland	8,601	321.6	2.7	7,585.1	0.2	882	23.58	-2.4	107	8.26	65
Augusta	1,460	44.2	7.0	919.9	4.3	630	20.82	-2.6	115	5.95	158
Baraboo	11,011	569.8	5.6	13,491.8	6.4	1,225	23.68	0.7	33	9.81	15
Barron	3,320	125.4	6.5	2,894.4	7.7	872	23.09	1.1	27	8.05	76
Bayfield	607	79.8	10.4	1,463.3	5.8	2,411	18.34	-4.2	153	6.06	154
Beaver Dam	15,304	764.0	4.1	19,350.2	0.6	1,264	25.33	-3.4	137	8.87	38
Beloit	35,826	1,224.0	5.0	31,293.8	5.8	873	25.57	0.8	31	8.40	60
Berlin	5,320	208.3	2.2	4,861.9	2.3	914	23.34	0.1	43	6.77	128
Black River Falls	3,614	172.1	4.6	4,329.8	2.4	1,198	25.17	-2.1	95	8.25	66
Blair	1,297	34.3	5.3	881.4	5.3	680	25.72	0.0	46	8.46	54
Bloomer	3,400	163.4	13.0	3,103.7	11.2	913	19.00	-1.6	80	4.41	184
Boscobel	3,308	97.2	4.8	2,156.4	3.2	652	22.18	-1.5	76	8.76	43
Brillion	2,961	148.3	3.8	3,654.1	0.8	1,234	24.64	-2.9	119	8.76	40
Brodhead	3,170	125.9	0.7	3,210.0	5.1	1,013	25.50	4.4	7	9.80	16
Brookfield	39,371	5,095.8	5.9	94,670.4	2.9	2,405	18.58	-2.9	120	5.88	161
Buffalo City	1,062	52.5	7.0	1,090.2	5.1	1,027	20.76	-1.8	91	2.77	188
Burlington	10,102	627.9	3.2	13,731.7	0.7	1,359	21.87	-2.4	105	8.11	73
Cedarburg	11,254	933.7	7.3	19,534.1	7.2	1,736	20.92	-0.1	50	7.00	120
Chetek	2,207	109.7	10.8	2,561.3	15.7	1,161	23.35	4.4	6	10.05	13
Chilton	3,756	184.1	5.6	4,645.4	9.5	1,237	25.23	3.8	9	6.86	126
Chippewa Falls	13,113	640.2	4.6	13,666.0	1.8	1,042	21.35	-2.7	117	8.15	72
Clintonville	4,673	186.0	2.1	4,644.3	-2.8	994	24.97	-4.8	160	7.77	90
Colby	1,667	60.8	3.0	1,542.4	2.8	925	25.35	-0.2	51	7.38	107
Columbus	4,600	247.2	5.9	6,474.6	5.5	1,408	26.19	-0.4	56	11.46	3
Cornell	1,456	47.4	4.0	995.1	-1.2	683	20.99	-5.1	167	6.62	132
Crandon	1,948	73.9	3.3	1,723.1	4.1	885	23.31	0.7	34	8.76	41
Cuba City	2,156	76.0	3.0	1,686.5	5.5	782	22.18	2.4	16	7.97	81
Cudahy	18,323	953.4	6.0	25,069.1	-0.1	1,368	26.30	-5.8	172	8.24	67
Cumberland	2,341	119.5	5.2	2,468.7	10.1	1,055	20.66	4.6	5	6.00	156
Darlington	2,414	75.6	0.7	1,998.4	2.3	828	26.43	1.6	22	8.27	63
De Pere	21,529	1,388.3	4.1	29,531.8	2.9	1,372	21.27	-1.2	68	4.68	181
Delafield	6,715	931.6	14.2	16,123.4	9.7	2,401	17.31	-4.0	150	4.19	185
Delavan	8,135	465.1	8.5	10,401.1	5.5	1,279	22.36	-2.8	118	9.52	22
Dodgeville	4,442	273.1	7.7	7,035.3	9.1	1,584	25.76	1.3	25	9.31	26
Durand	1,973	73.4	2.2	1,855.7	1.4	941	25.28	-0.8	63	6.50	139
Eagle River	1,485	140.1	6.6	2,453.4	1.8	1,652	17.52	-4.5	156	7.93	84
Eau Claire	63,882	3,330.6	7.3	69,505.1	0.5	1,088	20.87	-6.3	176	7.29	111

<sup>1</sup> Includes property in tax incremental financing (TIF) districts.    <sup>2</sup> Change over 2002-03.

<sup>3</sup> Rank among same type of municipality (i.e., 190 cities, 397 villages and 1,264 towns).

**Total Net Property Taxes in Cities, continued**

City	Est. Pop. (2003)	Eq. Value <sup>1</sup>		Net Levy			Net Tax Rate			Muni. Rate	
		Amt. (Mill.)	% Chg. <sup>2</sup>	Amt. (Thous.)	% Chg. <sup>2</sup>	Per Cap.	Amt.	% Chg. <sup>2</sup>	Rank <sup>3</sup>	Amt.	Rank <sup>3</sup>
Edgerton	4,957	\$240.1	5.7	\$5,934.3	7.7	\$1,197	\$24.72	1.8	19	\$8.07	75
Elkhorn	7,904	458.2	8.4	9,767.2	4.3	1,236	21.32	-3.7	146	6.77	127
Elroy	1,561	46.0	3.0	1,235.6	2.1	792	26.87	-0.8	64	8.60	47
Evansville	4,296	207.3	7.7	5,415.0	2.4	1,260	26.12	-5.0	164	8.22	68
Fennimore	2,372	85.2	2.6	1,700.9	2.6	717	19.96	0.0	44	6.18	148
Fitchburg	21,595	1,659.6	9.5	35,488.0	5.2	1,643	21.38	-3.9	148	6.26	145
Fond du Lac	42,856	2,127.8	5.2	46,240.5	6.2	1,079	21.73	0.9	28	7.71	97
Fort Atkinson	11,926	680.4	3.8	15,558.6	4.2	1,305	22.87	0.5	40	7.66	98
Fountain City	982	34.8	3.7	751.5	1.9	765	21.61	-1.7	86	3.68	187
Fox Lake	1,474	66.7	8.9	1,718.0	4.9	1,166	25.74	-3.7	145	9.19	28
Franklin	31,467	2,400.8	8.0	62,100.0	5.7	1,973	25.87	-2.1	98	6.88	125
Galesville	1,436	57.1	1.1	1,356.7	8.7	945	23.75	7.6	1	8.03	77
Gillett	1,264	48.7	4.5	963.9	2.1	763	19.78	-2.3	102	6.09	151
Glendale	13,071	1,511.9	7.5	36,494.6	5.7	2,792	24.14	-1.7	88	6.31	144
Glenwood City	1,216	58.5	17.4	1,127.2	5.1	927	19.27	-10.5	188	6.09	152
Green Bay	103,233	5,341.6	7.6	119,577.6	2.7	1,158	22.39	-4.5	157	7.73	93
Green Lake	1,137	154.6	0.3	3,156.8	-0.1	2,776	20.42	-0.4	55	6.10	150
Greenfield	36,000	2,286.0	5.7	56,344.8	2.2	1,565	24.65	-3.4	135	7.51	104
Greenwood	1,085	35.4	-1.4	895.5	-4.5	825	25.27	-3.1	128	7.58	101
Hartford	11,719	725.6	6.9	16,225.7	5.4	1,385	22.36	-1.5	75	7.30	109
Hayward	2,195	161.3	8.6	2,677.1	0.8	1,220	16.59	-7.2	179	6.66	131
Hillsboro	1,306	49.1	-5.4	1,230.0	-3.0	942	25.06	2.6	14	8.26	64
Horicon	3,758	194.5	1.5	4,681.6	-0.6	1,246	24.07	-2.0	94	8.45	56
Hudson	10,101	1,041.7	18.6	18,036.7	10.1	1,786	17.31	-7.2	178	4.52	183
Hurley	1,816	51.1	14.9	1,388.7	12.0	765	27.19	-2.5	111	11.72	2
Independence	1,263	42.7	5.3	1,188.4	-3.3	941	27.84	-8.3	183	7.41	106
Janesville	61,110	3,251.5	3.7	74,109.8	4.2	1,213	22.79	0.5	39	7.15	116
Jefferson	7,395	370.8	5.1	8,342.7	4.1	1,128	22.50	-1.0	66	7.72	94
Juneau	2,631	85.6	3.5	2,315.6	-1.7	880	27.05	-5.0	165	7.55	103
Kaukauna	13,688	660.7	8.9	15,286.1	6.4	1,117	23.14	-2.2	99	8.03	78
Kenosha	92,078	4,732.0	8.3	112,593.5	4.9	1,223	23.79	-3.1	125	9.54	20
Kewaunee	2,852	150.3	7.6	3,452.3	5.8	1,210	22.98	-1.7	83	6.53	135
Kiel	3,539	183.6	2.8	3,787.8	5.4	1,070	20.63	2.6	15	3.96	186
La Crosse	51,513	2,425.5	5.8	62,052.2	2.4	1,205	25.58	-3.2	131	10.78	6
Ladysmith	3,734	127.6	2.7	2,944.9	4.0	789	23.08	1.2	26	5.61	165
Lake Geneva	7,260	845.7	11.1	17,872.0	3.0	2,462	21.13	-7.3	180	5.94	159
Lake Mills	4,918	317.1	5.6	7,053.6	1.7	1,434	22.25	-3.7	144	7.83	87
Lancaster	4,051	172.5	5.9	3,546.9	5.3	876	20.56	-0.5	57	5.51	166
Lodi	2,929	165.4	2.7	3,984.1	4.9	1,360	24.08	2.2	17	7.89	85
Loyal	1,297	42.9	-3.0	1,112.1	-6.0	857	25.92	-3.1	127	9.19	27
Madison	215,697	16,239.0	7.7	367,834.5	7.7	1,705	22.65	0.0	45	7.85	86
Manawa	1,340	63.0	2.9	1,685.0	2.2	1,257	26.77	-0.7	60	9.54	21
Manitowoc	34,520	1,685.9	2.7	34,532.2	2.4	1,000	20.48	-0.2	53	6.00	157
Marinette	11,668	483.9	7.1	10,839.8	4.6	929	22.40	-2.3	101	7.76	92
Marion	1,305	59.5	1.2	1,475.7	4.9	1,131	24.81	3.7	10	10.24	11
Markesan	1,375	59.7	5.2	1,493.3	2.2	1,086	25.03	-2.9	124	7.93	83
Marshfield	18,861	949.9	5.1	22,356.9	1.8	1,185	23.54	-3.1	129	9.71	18
Mauston	4,143	168.3	4.1	4,637.4	10.3	1,119	27.56	6.0	2	8.28	62

**Total Net Property Taxes in Cities, continued**

City	Est. Pop. (2003)	Eq. Value <sup>1</sup>		Net Levy			Net Tax Rate			Muni. Rate	
		Amt. (Mill.)	% Chg. <sup>2</sup>	Amt. (Thous.)	% Chg. <sup>2</sup>	Per Cap.	Amt.	% Chg. <sup>2</sup>	Rank <sup>3</sup>	Amt.	Rank <sup>3</sup>
Mayville	5,113	\$269.3	5.9	\$6,126.3	3.2	\$1,198	\$22.75	-2.6	113	\$7.13	117
Medford	4,308	237.2	5.6	5,496.9	4.8	1,276	23.17	-0.8	62	6.08	153
Mellen	840	19.8	1.8	465.8	-7.3	555	23.49	-8.9	186	6.47	141
Menasha	16,648	818.0	3.5	20,437.0	0.8	1,228	24.98	-2.6	114	9.45	24
Menomonie	15,271	760.1	13.7	17,566.2	11.0	1,150	23.11	-2.3	104	6.22	146
Mequon	23,222	3,444.9	7.4	58,214.7	6.0	2,507	16.90	-1.3	69	4.55	182
Merrill	10,129	369.7	0.6	9,805.7	-2.8	968	26.52	-3.4	139	10.71	7
Middleton	16,363	1,814.5	10.4	35,772.9	11.1	2,186	19.71	0.6	35	5.25	172
Milton	5,384	245.1	5.3	5,482.8	7.3	1,018	22.37	1.8	20	6.99	121
Milwaukee	595,245	21,730.8	7.1	549,799.8	1.6	924	25.30	-5.1	168	8.86	39
Mineral Point	2,612	131.7	4.5	3,364.6	2.9	1,288	25.54	-1.6	79	7.24	113
Mondovi	2,677	102.8	7.7	2,236.1	8.3	835	21.75	0.6	36	5.02	176
Monona	7,981	789.3	8.3	16,643.0	5.1	2,085	21.08	-2.9	122	5.72	163
Monroe	10,943	535.4	2.1	15,298.1	5.5	1,398	28.57	3.3	12	10.13	12
Montello	1,443	71.7	5.9	1,467.4	2.5	1,017	20.47	-3.2	130	5.66	164
Montreal	830	21.4	5.9	441.4	7.7	532	20.61	1.6	21	5.29	171
Mosinee	4,141	225.7	-0.5	4,713.8	-9.0	1,138	20.88	-8.5	184	6.20	147
Muskego	22,054	1,829.9	10.8	35,176.6	9.8	1,595	19.22	-1.0	65	5.51	167
Neenah	25,058	1,550.9	5.6	36,128.7	2.5	1,442	23.30	-2.9	123	8.09	74
Neillsville	2,682	91.8	8.4	2,325.9	4.4	867	25.33	-3.7	142	9.10	31
Nekoosa	2,593	98.6	0.1	2,305.3	-1.1	889	23.38	-1.1	67	10.30	8
New Berlin	38,804	3,650.1	5.3	71,059.1	1.0	1,831	19.47	-4.1	152	5.41	168
New Holstein	3,312	152.9	5.0	3,452.3	2.6	1,042	22.58	-2.3	103	8.57	49
New Lisbon	1,435	55.9	3.5	1,505.0	9.4	1,049	26.92	5.7	3	8.98	34
New London	7,195	307.9	7.1	6,601.7	2.0	918	21.44	-4.7	159	6.52	136
New Richmond	6,952	474.7	12.4	9,049.2	6.7	1,302	19.06	-5.1	169	7.06	119
Niagara	1,861	66.9	3.5	1,783.8	4.3	959	26.68	0.7	32	9.59	19
Oak Creek	30,856	2,142.1	8.9	51,338.6	4.2	1,664	23.97	-4.3	154	7.77	88
Oconomowoc	12,976	1,189.7	11.8	20,375.0	10.4	1,570	17.13	-1.3	70	5.24	173
Oconto	4,711	170.8	3.5	3,595.5	1.3	763	21.05	-2.1	97	5.92	160
Oconto Falls	2,892	138.0	4.2	3,169.2	-3.6	1,096	22.97	-7.5	181	8.17	69
Omro	3,234	125.7	5.0	3,182.3	2.9	984	25.31	-2.0	93	9.16	30
Onalaska	15,547	1,029.4	6.3	21,140.5	4.0	1,360	20.54	-2.2	100	6.75	130
Oshkosh	64,327	2,924.3	6.4	64,204.6	3.7	998	21.96	-2.5	112	7.98	80
Osseo	1,671	85.5	8.1	2,360.8	2.8	1,413	27.62	-4.8	163	8.55	52
Owen	929	30.4	2.8	822.9	2.0	886	27.04	-0.8	61	7.66	99
Park Falls	2,706	106.7	7.5	2,448.9	5.5	905	22.96	-1.8	92	8.93	35
Peshtigo	3,537	138.0	3.6	2,192.3	3.1	620	15.89	-0.5	58	2.71	189
Pewaukee	12,368	2,040.1	9.1	31,882.1	6.2	2,578	15.63	-2.6	116	2.56	190
Phillips	1,683	76.7	3.5	1,815.1	-1.7	1,079	23.68	-5.0	166	9.45	23
Pittsville	882	25.3	6.2	627.9	1.1	712	24.78	-4.8	161	10.90	4
Platteville	10,048	359.4	4.1	8,710.6	4.9	867	24.23	0.8	30	9.37	25
Plymouth	8,075	459.0	7.4	10,006.3	7.1	1,239	21.80	-0.3	54	7.21	114
Port Washington	10,619	687.8	6.7	13,996.9	6.7	1,318	20.35	0.0	47	6.77	129
Portage	9,905	481.6	9.0	10,660.9	14.6	1,076	22.14	5.2	4	7.96	82
Prairie du Chien	5,985	277.0	3.0	7,094.3	7.1	1,185	25.62	4.0	8	7.31	108
Prescott	3,807	242.4	9.8	5,151.5	13.4	1,353	21.25	3.3	13	6.50	138
Princeton	1,484	51.7	4.5	1,225.7	-2.0	826	23.72	-6.2	175	8.57	50

**Total Net Property Taxes in Cities, continued**

City	Est. Pop. (2003)	Eq. Value <sup>1</sup>		Net Levy			Net Tax Rate			Muni. Rate	
		Amt. (Mill.)	% Chg. <sup>2</sup>	Amt. (Thous.)	% Chg. <sup>2</sup>	Per Cap.	Amt.	% Chg. <sup>2</sup>	Rank <sup>3</sup>	Amt.	Rank <sup>3</sup>
Racine	81,111	\$3,052.4	5.9	\$74,827.1	6.4	\$923	\$24.51	0.5	42	\$12.42	1
Reedsburg	8,329	434.8	7.8	9,551.5	9.4	1,147	21.97	1.5	23	8.15	71
Rhineland	7,661	507.8	4.5	10,680.9	4.4	1,394	21.03	-0.1	48	8.57	48
Rice Lake	8,424	441.9	6.6	10,129.4	1.7	1,202	22.92	-4.6	158	9.73	17
Richland Center	5,162	227.5	5.3	5,860.9	1.9	1,135	25.76	-3.2	132	6.03	155
Ripon	7,630	343.5	3.2	8,196.9	1.3	1,074	23.86	-1.8	90	7.77	89
River Falls	12,918	607.0	11.4	12,122.9	2.2	938	19.97	-8.2	182	5.37	169
St. Croix Falls	2,079	141.3	7.8	2,689.9	1.4	1,294	19.04	-6.0	174	6.16	149
St. Francis	8,755	437.8	1.9	12,134.9	-0.6	1,386	27.72	-2.5	109	10.25	10
Schofield	2,248	181.8	5.8	4,065.1	1.5	1,808	22.37	-4.1	151	6.55	133
Seymour	3,374	152.0	6.2	3,452.0	4.6	1,023	22.70	-1.5	77	8.72	44
Shawano	8,334	413.8	4.5	9,315.4	2.7	1,118	22.51	-1.7	84	8.76	42
Sheboygan	50,603	2,223.3	3.7	59,375.6	1.1	1,173	26.71	-2.5	110	9.01	32
Sheboygan Falls	6,976	419.6	10.2	8,463.9	8.4	1,213	20.17	-1.6	82	4.73	180
Shell Lake	1,318	119.6	5.3	2,548.6	1.9	1,934	21.30	-3.3	133	6.97	122
Shullsburg	1,228	35.2	1.5	834.9	-2.0	680	23.71	-3.5	140	5.20	174
S. Milwaukee	21,374	986.1	6.0	24,042.1	0.8	1,125	24.38	-4.8	162	8.46	55
Sparta	8,843	312.0	6.2	8,490.5	6.1	960	27.21	-0.1	49	9.18	29
Spooner	2,676	107.2	7.3	2,265.5	1.6	847	21.13	-5.3	170	9.01	33
Stanley	2,223	73.3	14.2	1,337.4	-3.9	602	18.24	-15.8	190	4.96	178
Stevens Point	25,056	1,203.6	0.5	27,811.2	-1.9	1,110	23.11	-2.4	106	8.65	45
Stoughton	12,629	715.7	8.2	13,653.9	2.4	1,081	19.08	-5.4	171	7.12	118
Sturgeon Bay	9,683	721.6	4.2	14,098.5	3.6	1,456	19.54	-0.7	59	6.93	123
Sun Prairie	22,585	1,541.9	10.9	34,794.4	12.5	1,541	22.57	1.4	24	8.87	36
Superior	27,224	1,172.3	6.6	25,799.6	2.6	948	22.01	-3.8	147	8.28	61
Thorp	1,565	60.8	2.4	1,331.1	0.6	851	21.90	-1.7	87	4.97	177
Tomah	8,532	419.7	8.5	10,440.5	9.0	1,224	24.87	0.5	41	8.42	58
Tomahawk	3,771	195.9	4.2	4,058.2	-2.0	1,076	20.72	-6.0	173	7.18	115
Two Rivers	12,573	492.7	0.0	11,898.1	-1.6	946	24.15	-1.6	81	7.63	100
Verona	8,726	727.9	18.9	15,155.2	8.7	1,737	20.82	-8.6	185	6.42	142
Viroqua	4,340	166.6	1.8	4,010.9	3.7	924	24.08	1.9	18	7.42	105
Washburn	2,274	90.6	4.6	1,847.7	0.5	813	20.39	-4.0	149	8.00	79
Waterloo	3,297	160.0	3.8	4,048.2	-0.7	1,228	25.30	-4.3	155	10.84	5
Watertown	22,585	1,092.4	4.6	23,547.3	3.2	1,043	21.56	-1.3	73	7.29	110
Waukesha	66,807	4,453.1	8.8	90,243.2	6.1	1,351	20.27	-2.4	108	8.55	51
Waupaca	5,794	323.3	9.9	7,568.9	8.4	1,306	23.41	-1.4	74	8.44	57
Waupun	10,637	322.1	3.9	7,137.0	2.1	671	22.16	-1.8	89	6.48	140
Wausau	38,848	2,003.2	4.1	51,882.7	2.4	1,336	25.90	-1.7	85	8.62	46
Wautoma	2,110	82.7	8.0	1,930.5	6.6	915	23.33	-1.3	71	7.77	91
Wauwatosa	46,802	4,270.9	8.0	96,658.9	4.1	2,065	22.63	-3.7	143	7.25	112
West Allis	60,923	3,279.0	5.2	87,422.8	3.0	1,435	26.66	-2.1	96	9.85	14
West Bend	29,001	1,830.5	7.2	36,613.0	3.5	1,262	20.00	-3.4	136	8.53	53
Westby	2,083	74.0	5.0	1,757.6	-4.8	844	23.75	-9.4	187	5.34	170
Weyauwega	1,824	80.8	4.2	1,683.2	-2.9	923	20.82	-6.8	177	6.55	134
Whitehall	1,664	50.8	-0.3	1,251.3	-3.2	752	24.61	-2.9	121	6.91	124
Whitewater	13,887	468.0	8.0	9,619.1	6.5	693	20.55	-1.3	72	5.73	162
Wis. Dells	2,431	278.9	6.7	5,903.9	6.5	2,429	21.17	-0.2	52	7.71	96
Wis. Rapids	18,376	873.6	-0.9	21,486.2	-4.2	1,169	24.60	-3.3	134	10.30	9

**Total Net Property Taxes in Villages above 3,000 Population, Levied in 2003/Collected in 2004**

Village	Est. Pop. (2003)	Eq. Value <sup>1</sup>		Net Levy			Net Tax Rate			Muni. Rate	
		Amt. (Mill.)	% Chg. <sup>2</sup>	Amt. (Thous.)	% Chg. <sup>2</sup>	Per Cap.	Amt.	% Chg. <sup>2</sup>	Rank <sup>3</sup>	Amt.	Rank <sup>3</sup>
Allouez	15,458	\$825.8	3.0	\$16,842.3	-1.1	\$1,090	\$20.40	-4.0	283	\$5.90	43
Ashwaubenon	17,611	1,696.9	2.6	35,090.2	1.4	1,993	20.68	-1.2	167	5.19	57
Baldwin	3,071	219.9	10.8	4,822.1	10.6	1,570	21.93	-0.2	124	7.92	7
Bayside	4,300	549.0	7.7	14,079.8	3.9	3,274	25.64	-3.5	261	6.77	25
Brown Deer	12,044	893.4	3.3	23,093.4	2.4	1,917	25.85	-0.8	148	7.21	17
Cottage Grove	4,442	275.1	11.9	6,129.2	9.0	1,380	22.28	-2.6	232	6.57	32
Cross Plains	3,275	211.6	8.4	4,559.1	9.2	1,392	21.55	0.7	95	7.18	19
DeForest	7,997	594.3	6.4	14,219.6	4.8	1,778	23.92	-1.5	187	7.58	65
East Troy	3,806	250.6	11.6	5,037.1	9.3	1,323	20.10	-2.1	214	6.14	143
Ellsworth	3,040	149.2	14.5	2,952.6	7.6	971	19.79	-6.0	341	5.76	165
Elm Grove	6,253	854.9	10.0	16,583.5	4.9	2,652	19.40	-4.6	310	6.63	110
Fox Point	6,992	903.5	4.4	22,485.5	2.7	3,216	24.89	-1.7	191	5.73	168
Germantown	18,890	1,773.7	10.4	35,670.4	5.5	1,888	20.11	-4.4	300	4.80	229
Grafton	11,098	865.7	6.6	17,881.0	4.9	1,611	20.65	-1.5	186	6.63	109
Greendale	14,169	1,061.6	1.3	29,401.2	-0.8	2,075	27.70	-2.0	208	7.46	70
Hales Corners	7,699	536.2	5.7	13,299.4	2.8	1,727	24.80	-2.7	234	7.03	89
Hartland	8,246	831.2	7.5	14,921.8	2.2	1,810	17.95	-4.9	315	4.46	251
Hobart	5,433	486.1	9.0	9,817.3	8.5	1,807	20.20	-0.4	129	3.97	280
Holmen	6,793	275.1	12.2	5,812.1	10.3	856	21.13	-1.7	196	4.59	241
Howard	14,947	1,009.9	9.1	19,251.6	9.0	1,288	19.06	-0.1	120	4.20	262
Jackson	5,543	366.0	11.3	6,738.4	6.5	1,216	18.41	-4.3	295	6.23	138
Kewaskum	3,489	178.4	3.3	3,430.6	3.0	983	19.23	-0.3	125	6.57	117
Kimberly	6,292	382.9	6.6	8,350.7	2.6	1,327	21.81	-3.7	271	6.80	98
Kronenwetter	4,627	209.6	na	3,969.2	na	858	18.94	na	na	3.38	316
Little Chute	10,741	540.9	7.0	11,968.2	7.2	1,114	22.13	0.2	114	6.64	108
Marshall	3,537	148.0	7.3	3,077.3	-6.6	870	20.80	-12.9	395	5.79	163
McFarland	6,919	513.0	7.5	11,074.2	6.3	1,601	21.59	-1.1	162	7.07	86
Menomonee Falls	33,489	3,374.5	7.8	63,472.3	1.8	1,895	18.81	-5.6	333	5.63	177
Mount Horeb	6,182	368.8	5.0	7,402.1	-0.3	1,197	20.07	-5.1	318	7.61	60
Mukwonago	6,378	482.1	8.1	9,275.8	8.7	1,454	19.24	0.5	101	7.64	56
N. Fond du Lac	4,731	155.7	9.2	3,356.7	8.2	710	21.55	-1.0	155	7.57	66
N. Hudson	3,626	300.9	10.9	4,995.7	6.4	1,378	16.60	-4.1	286	3.99	277
Oregon	7,803	488.8	7.5	10,405.5	5.2	1,334	21.29	-2.1	213	5.95	155
Paddock Lake	3,076	190.6	6.3	4,027.0	7.2	1,309	21.13	0.8	91	6.70	107
Pewaukee	8,635	689.6	9.0	13,229.3	7.1	1,532	19.18	-1.8	199	5.40	193
Pleasant Prairie	17,675	1,798.5	9.6	33,219.1	7.4	1,879	18.47	-2.1	210	3.84	293
Plover	10,981	602.6	5.0	12,811.4	0.9	1,167	21.26	-3.9	277	6.71	106
Prairie du Sac	3,403	213.5	8.3	4,384.1	7.0	1,288	20.53	-1.2	169	6.08	148
Pulaski	3,305	148.4	10.0	3,393.0	4.4	1,027	22.87	-5.0	317	7.06	88
Rothschild	4,993	342.3	4.3	7,615.0	0.5	1,525	22.25	-3.7	270	6.31	133
Sauk City	3,189	218.9	4.9	4,540.3	6.0	1,424	20.74	1.0	81	6.38	130
Saukville	4,165	298.1	6.2	6,161.6	8.6	1,479	20.67	2.3	65	7.20	82
Shorewood	13,578	1,182.1	5.0	32,008.0	4.1	2,357	27.08	-0.9	149	7.24	78
Slinger	4,109	270.2	8.5	5,468.2	2.4	1,331	20.24	-5.6	334	7.02	90
Sturtevant	5,318	301.5	9.6	6,076.4	11.2	1,143	20.15	1.5	73	7.43	71
Sussex	9,351	844.1	12.0	14,983.8	12.5	1,602	17.75	0.4	105	3.94	282
Thiensville	3,220	260.3	4.3	5,380.4	2.3	1,671	20.67	-1.9	203	8.31	35

**Total Net Property Taxes in Villages above 3,000 Population, continued**

Village	Est. Pop. (2003)	Eq. Value <sup>1</sup>		Net Levy			Net Tax Rate			Muni. Rate	
		Amt. (Mill.)	%	Amt. (Thous.)	%	Per Cap.	Amt.	%	Rank <sup>3</sup>	Amt.	Rank <sup>3</sup>
Twin Lakes	5,302	\$559.9	11.5	\$11,311.4	11.3	\$2,133	\$20.20	-0.2	123	\$5.20	205
Union Grove	4,451	221.6	4.9	4,755.8	-1.5	1,068	21.46	-6.2	346	5.74	166
Waterford	4,293	292.8	15.1	6,481.9	9.0	1,510	22.14	-5.3	328	6.75	103
Waunakee	9,739	777.5	9.5	14,756.9	8.0	1,515	18.98	-1.4	179	6.09	147
West Milwaukee	4,149	252.3	13.2	7,824.8	8.4	1,886	31.01	-4.2	291	14.01	1
West Salem	4,794	208.7	9.1	4,196.4	-0.7	875	20.11	-9.0	378	3.84	291
Weston	12,802	597.6	6.0	12,480.2	2.2	975	20.88	-3.6	266	5.07	215
Whitefish Bay	14,041	1,529.3	8.5	35,561.6	2.7	2,533	23.25	-5.3	327	5.14	212

**Total Net Property Taxes in Towns above 6,000 Population, Levied in 2003/Collected in 2004**

Town	Est. Pop. (2003)	Eq. Value <sup>1</sup>		Net Levy			Net Tax Rate			Muni. Rate	
		Amt. (Mill.)	%	Amt. (Thous.)	%	Per Cap.	Amt.	%	Rank <sup>3</sup>	Amt.	Rank <sup>3</sup>
Algoma	6,034	\$416.9	9.2	\$7,043.9	6.5	\$1,167	\$16.90	-2.5	674	\$1.97	667
Bellevue	13,307	765.8	13.1	12,523.4	8.4	941	16.35	-4.1	879	1.55	884
Beloit	7,210	351.2	7.7	8,010.4	6.7	1,111	22.81	-0.9	462	4.77	80
Brookfield	6,396	867.9	5.8	13,871.0	4.5	2,169	15.98	-1.3	520	3.95	151
Buchanan	6,725	442.1	8.8	8,033.1	4.3	1,195	18.17	-4.1	877	2.58	443
Burlington	6,493	472.2	6.3	8,415.3	3.3	1,296	17.82	-2.9	729	3.26	244
Caledonia	24,407	1,599.3	7.7	30,745.9	7.5	1,260	19.22	-0.2	372	6.30	28
Delafield	8,153	1,107.4	10.7	16,412.6	7.4	2,013	14.82	-2.9	743	1.23	1,032
Genesee	7,471	714.2	4.7	9,907.0	3.8	1,326	13.87	-0.8	452	1.51	900
Grand Chute	19,480	1,824.6	8.8	32,849.1	7.8	1,686	18.00	-0.9	461	3.33	229
Grand Rapids	7,912	396.8	4.2	6,761.3	-0.5	855	17.04	-4.5	923	2.38	502
Greenville	7,527	606.0	6.9	10,486.8	-2.9	1,393	17.31	-9.1	1,209	1.94	679
Harrison	7,389	517.7	14.2	9,710.7	10.9	1,314	18.76	-2.9	730	3.00	325
Hudson	7,034	640.9	17.2	8,652.4	10.1	1,230	13.50	-6.1	1,067	0.76	1,200
Lisbon	9,595	786.4	7.3	12,834.2	6.0	1,338	16.32	-1.2	507	2.79	369
Madison	6,952	315.3	-2.4	7,084.0	-0.5	1,019	22.47	1.9	202	7.26	17
Menasha	16,485	1,183.6	8.3	24,978.2	5.6	1,515	21.10	-2.5	671	5.05	64
Merton	8,205	1,134.9	11.6	16,225.8	6.6	1,978	14.30	-4.5	916	1.54	890
Mount Pleasant	23,882	1,874.6	7.8	34,427.8	6.7	1,442	18.37	-1.0	479	5.96	34
Mukwonago	7,259	621.8	6.8	9,151.8	6.1	1,261	14.72	-0.7	431	2.90	345
Norway	7,750	574.3	4.6	10,274.3	2.7	1,326	17.89	-1.8	594	1.88	717
Oconomowoc	7,591	1,044.9	11.9	15,257.3	10.8	2,010	14.60	-1.0	478	2.31	522
Rib Mountain	7,612	553.2	3.5	11,473.0	2.2	1,507	20.74	-1.3	515	3.07	300
Richfield	10,703	1,079.4	9.8	17,955.0	5.6	1,678	16.63	-3.8	834	1.47	921
Salem	10,599	797.0	9.2	14,715.9	10.6	1,388	18.46	1.2	239	3.12	287
Sheboygan	6,928	499.2	9.7	10,312.6	6.9	1,489	20.66	-2.5	679	2.19	576
Somers	9,103	565.2	10.3	10,049.5	9.1	1,104	17.78	-1.1	490	3.24	252
Suamico	9,724	680.6	9.4	13,086.6	4.9	1,346	19.23	-4.1	878	4.46	105
Vernon	7,351	641.6	6.2	9,124.4	6.7	1,241	14.22	0.4	318	2.46	484
Washington	7,184	483.0	5.1	8,181.6	0.0	1,139	16.94	-4.8	945	2.60	435
Waterford	6,212	530.6	17.7	9,466.4	9.3	1,524	17.84	-7.1	1,132	2.70	404
Waukesha	8,645	764.2	7.4	10,537.7	6.9	1,219	13.79	-0.5	410	1.89	710

## Net Levy Changes Detailed

From 2002-03 to 2003-04, net levies rose in 1,546 of 1,850 cities, villages and towns (83.6%), according to preliminary figures from the Wisconsin Department of Revenue. The remaining 304 (16.4%) saw their net levies decline.

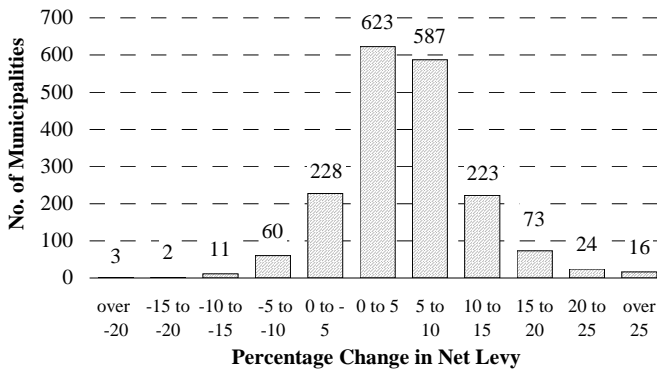
Net levies climbed more than 25.0% in 16 municipalities and went up 20.0% to 25.0% in 24. As shown below, 73 municipalities had increases of 15.0% to 20.0%.

More than a third (623 communities, or 33.7%) had increases of less than 5.0%. Another 587 (31.7%) were in the 5.0%-to-10.0% range.

Of the 25 municipalities with the highest percentage growth in net property taxes, seven were in Grant county, including the three highest: the villages of Bagley (38.5%); Patch Grove (33.5%); and Mount Hope (32.3%). All three had substantial increases in school tax levies.

Only four of the 134 municipalities with net levy declines of 3.0% or more had populations above 2,500: the village of Marshall (-6.6%); and the cities of Mosinee (-9.0%), Oconto Falls (-3.6%) and Wisconsin Rapids (-4.2%).

Net Levy Changes, 2002-03 to 2003-04



In 2003-04, the village of Bloomington had the highest net tax rate in the state (\$31.57 per \$1,000 equalized value), replacing the village of West Milwaukee (now, second with \$31.01), which had held the highest rate for decades.

As in past years, net rates were largely unrelated to estimates of the amount of property taxes paid. Of the 925 municipalities with *net rates* below the median (\$18.50), more than half (55.9%) had *net levies per capita* above the median (\$1,121). □



### Wisconsin Taxpayers Alliance

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