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Info Request



A monthly review of Wisconsin government, taxes, and public finance

# The Wisconsin Taxpayer



## Property Taxes in 2005-06

### IN BRIEF

Wisconsin's net property taxes rose 2.3% to \$7.86 billion in 2005-06. The increase was the smallest in nine years; yet with talk by the governor and legislature of a "freeze," many taxpayers expected no growth. This report examines levies, rates, and property values for various local governments. Some of the key findings include:

- The 2.3% increase was the smallest since levies decreased 9.4% in 1996-97.
- Municipal levies increased 4.1%, surpassing \$2 billion for the first time.
- School levies fell 0.5%. Due to significant increases in state aid, more than half of Wisconsin's school districts decreased their levies.
- Equalized, or full-market, property values continued to grow rapidly, climbing 9.4% in 2005. From 1995 to 2005, values rose 112.3%.
- Due to rising values, the average net property tax rate was \$18.36 per \$1,000 of equalized value, down 6.5% from 2004-05.

### Also in this issue:

Wisconsin Notes: Election Costs;  
Traffic Fatalities Falling

WISTAX Focus: Measuring State  
Finances

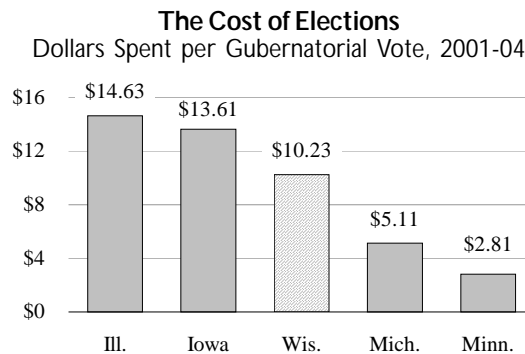
New *MunicipalFacts* Book Available

## Wisconsin Notes

■ **Election Costs.** Wisconsin's gubernatorial votes were the 28th most expensive in the nation in the 2001-04 election cycle, up from 41st in the previous cycle, according to the Council of State Governments. Adjusted for inflation, Wisconsin candidates spent \$18.2 million in the 2002 governor's campaign.

That averaged \$10.23 for each of the 1.78 million votes cast in the election. In 1998, candidates spent \$4.61 per vote.

On a per vote basis, elections were most costly in New York, where \$33.21 was spent for each vote cast. The cheapest votes came in Minnesota, where candidates spent just \$2.81 per vote. Among Wisconsin's neighbors, Illinois (\$14.63) and Indiana (\$13.08) spent more, while Michigan (\$5.11) and Minnesota trailed (see chart above).



Analysts predict that the 2006 election will be the most expensive in state history. If the campaigns spend \$30 million, as the Wisconsin Democracy Campaign (WDC) projects, and turnout is the same as in 2002, each vote would cost \$16.85, a 65% increase over 2002. The WDC is a nonpartisan organization advocating for campaign finance reform.

■ **Traffic Fatalities Falling.** Through the first half of 2006, traffic fatalities were down considerably in Wisconsin, according to the Wisconsin Department of Transportation (DOT). The DOT noted that 323 people died on the state's roadways in the first six months of the year, down 7.4% from the same period in 2005 and 7.7% below Wisconsin's five-year average.

## WISTAX Focus

■ **Measuring State Finances.** Several independent sources recently released information on Wisconsin's finances. In "The current status of state finances" (*Focus* #15-06), WISTAX discusses these recent reports. Whether evaluated according to bond ratings, interstate budget comparisons, or structural deficits, Wisconsin has comparatively poor results. Based on basic financial indicators, Wisconsin stands on shaky ground compared to the rest of the country and faces difficult fiscal challenges in the months and years to come.

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## Property Taxes in 2005-06

Property taxes, a perennial source of controversy in Wisconsin, became even more contentious in 2005. Due to a tax “freeze,” enacted through a combination of legislation and partial veto, property owners hoped for little or no increase in their tax bills.

In the end, net property taxes statewide rose 2.3%, the smallest increase since 1996-97 (levied in 1996, collected in 1997). That year, net levies decreased 9.4% when the state increased school aids by \$1.2 billion and committed to providing two-thirds of school district revenues.

This year’s “freeze” was effected in similar fashion. School districts received a \$258-million increase in state aid, reducing their reliance on the levy. Municipalities and counties were limited to levy increases of 2% or the percentage increase in property values due to new construction, whichever was greater. Only technical colleges faced no additional levy limits.

### 2005-06 OVERVIEW

#### Levies

Gross property tax levies were \$8.33 billion in 2005-06. After subtracting the school levy credit of \$469.3 million, the net levy was \$7.86 billion. If the lottery credit of \$117.5 million is subtracted as well, the total was \$7.74 billion.

Net (before subtracting the lottery credit) property taxes claimed 4.23% of 2005 personal income, down from 4.34% in 2004-05. Put another way, for every \$100 earned by Wisconsinites in 2005, \$4.23 went for property taxes.

Although the “freeze” resulted in a small increase statewide, changes varied among communities. Gross levies rose in 1,116 (60.3%) municipalities and fell in 734 (39.7%). The Town of Two Creeks (Manitowoc County) left them unchanged.

Some municipalities had large levy changes. Property taxes increased more than 10% in 117 (6.3%) municipalities, while they dropped by at least 10% in 29 (1.6%).

#### Rates

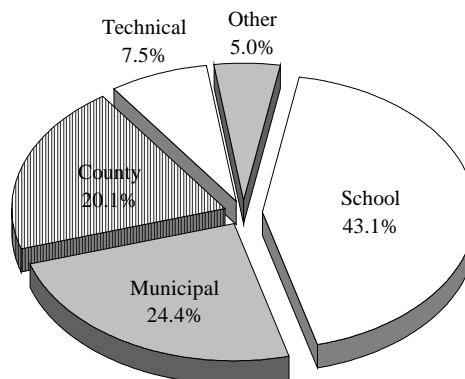
Property tax rates are calculated by dividing levies by property values. When levies increase faster than values, rates increase; when values rise faster, rates fall.

The average net property tax rate in 2005-06 was \$18.36 per \$1,000 of equalized value, a 6.5% drop from \$19.64 in 2004-05. Rates have trended lower in recent years, due largely to increasing property values. In 1996-97, the first year of

*Net property taxes rose 2.3% in 2005-06. It was the smallest increase since 1996-97.*

*Wisconsin’s average net property tax rate fell 6.5% in 2005-06.*

**Schools and Municipalities Tax the Most**  
2005-06 Property Taxes by Taxing District  
(Gross Total: \$8.33 billion)



two-thirds school funding, the average net rate was \$22.63.

### Property Values

Equalized property values rose 9.4% in 2005, the largest increase since 1980. The value of all taxable property in Wisconsin grew from \$391.2 billion to \$427.9 billion.

In recent years, property values have risen considerably faster than levies. From 2000 to 2005, values increased 49.5%, or an average of 8.4% per year. The 10-year increase was 112.3% (7.8% annually).

*Property values rose 49.5% from 2000 to 2005, while gross levies grew 26.1%.*

### LEVIES BY TYPE

As shown in the chart on page 3, four units of government accounted for 95% of the Wisconsin property tax: school districts, municipalities, counties, and technical colleges. The remainder comes from state forestry, tax incremental financing (TIF), and special purpose levies.

As the table (above, right) shows, the statewide school levy fell in 2005-06. The combination of preexisting revenue limits and increased state aid reduced their reliance on the property tax. The other units increased their levies 3.5% (counties), 4.1% (municipalities), and 5.3% (technical colleges).

The section below describes the levy limits for each local government. Since the property tax “freeze” affected local gov-

*School districts, municipalities, counties, and technical colleges levy 95% of the property tax.*

**“Freeze” Effects**  
2005-06 and 2004-05 Gross Property Taxes by Taxing Unit & % Change (\$ Mill.)

	<b>2004/05</b>	<b>2005/06</b>	<b>% Chg.</b>
School	\$3,610.7	\$3,592.3	-0.5%
Municipal	1,949.2	2,028.6	4.1
County	1,615.2	1,671.1	3.5
Technical	590.8	622.0	5.3
Other	384.9	412.8	7.2
<b>Total</b>	<b>8,150.8</b>	<b>8,326.7</b>	<b>2.2</b>

ernments differently, it is worthwhile to examine each major source of property taxes more closely.

### School Districts

As the chart on page 3 shows, school districts levied the largest share of Wisconsin property taxes. In 2005-06, they accounted for 43.1% of the total, down from 54.3% 20 years earlier.

Historically, school districts have accounted for more than half of the Wisconsin property tax. It was only after the imposition of two-thirds state funding for schools in 1996-97 that their levies dropped below 50% of the state total. At 43.1%, the school district share of the total levy was the smallest in recent state history.

*“Freeze” Effects.* Increased state aid coupled with revenue caps meant school property taxes fell 0.5%, from \$3.61 bil-

### Levy Limits by Unit of Government According to the 2005-07 Budget

- **School districts** received more state aid and a commitment to two-thirds state funding. With preexisting revenue limits that control how much money school districts can raise from the sum of state aid and property taxes, the budget bill effectively reduced school district reliance on the property tax.
- **County** and **municipal** levy increases were limited to 2% or the percentage increase in equalized values from new construction, whichever was greater. The limits could be exceeded to make debt payments or via a referendum.
- **Technical colleges** had no additional limits, although a \$2.00 operational rate limit (technical college tax rates cannot exceed \$2.00 for every \$1,000 of equalized value, except to pay debt) remained in effect.

## School District Rates

Highest and Lowest 2005-06 School District Prop. Tax Rates and Equalized Value per Student

Highest Rates			Lowest Rates		
School District	Rate	EV/Student	School District	Rate	EV/Student
<i>K-12</i>					
Independence	\$14.01	\$318,162	Spooner	\$6.09	\$883,683
Highland	13.45	257,366	Northland Pines	5.98	1,743,891
Ithaca	13.38	255,965	Northwood	5.97	1,544,322
Greenwood	12.90	313,737	Hayward Community	5.87	1,177,231
Dodgeland	12.46	321,184	Mercer	5.51	1,459,644
Royall	12.33	242,028	Webster	5.40	1,556,188
Seneca	12.29	305,830	Sevastopol	5.37	1,668,583
Flambeau	12.13	270,715	Drummond	4.69	1,764,482
North Crawford	12.00	249,349	Washington	3.91	2,713,062
Juda	11.98	240,811	Gibraltar Area	2.46	4,705,124
<i>K-8</i>					
Trevor Grade School	7.58	311,142	Washington-Caldwell	3.71	434,224
Sharon J11	7.51	198,260	Fontana J8	3.35	2,119,648
Fox Point J2	7.49	972,919	Minocqua J1	3.02	1,790,002
Brighton #1	7.31	595,446	Linn J6	2.76	2,728,835
Herman #22	7.20	492,329	Boulder Junction J1	1.68	4,971,172
<i>UHS</i>					
Lake Geneva-Genoa	4.51	662,239	Waterford	3.15	444,397
Wilmot	4.25	512,896	Arrowhead	2.92	604,097
Nicolet	4.20	965,668	Lakeland	2.17	1,621,133

*A significant jump in state aid meant that school district levies fell for the first time since 1996-97.*

lion to \$3.59 billion. It marked the first time since two-thirds funding was implemented that school levies decreased.

The state's share of school funding increased to 65.3%, the highest percentage since the 2002-03 school year. In 2006-07, the state hopes to fully restore two-thirds funding.

Increased state aid affected districts differently. Generally, it had greater impact in districts where state aid was a larger share of the budget. Of the 10 school districts with the largest levy decreases, six were in the top 25% in the state government's share of funding.

Levy changes ranged from a 28.3% drop in Columbia County's Fall River district to a 40.7% increase in Menominee Indian. Due to changes brought about by

the passing of referenda, levies can vary considerably from year to year.

Of Wisconsin's 426 school districts, 234 (54.9%) reduced their levies, 189 (44.4%) increased them, and three (0.7%) left them unchanged.

*2005-06 Rates.* There are three types of school districts in Wisconsin: K-12, K-8, and union high school (UHS). Residents belong either to one K-12 district or both a K-8 and a UHS district. There are 369 K-12, 47 K-8, and 10 UHS districts.

Since they educate more students, K-12 districts typically have the highest property tax rates. As the table above shows, rates in these districts ranged from \$2.46 per \$1,000 of equalized value in Gibraltar to \$14.01 in Independence. The average rate was \$8.63. Rates were greater than

*Levies fell in 234 (54.9%) of Wisconsin's 426 school districts.*

\$10.00 in 75 K-12 districts, while the median was \$8.82.

In the K-8 districts, the average was \$5.14, with a range of \$1.68 in Boulder Junction J1 to \$7.58 in Trevor Grade School.

The UHS districts averaged \$3.40 and ranged from \$2.17 in Lakeland to \$4.51 in Lake Geneva-Genoa. The combined average rate of K-8 and UHS districts was \$8.54, slightly less than the K-12 average of \$8.63.

### Municipalities

Municipal levies made up the second-largest share of property tax collections. In 2005-06, they accounted for 24.4% of all levies, up from 20.2% in 1985-86.

*“Freeze” Effects.* New construction totalled 2.9% of the state’s 2005 equalized value, and 996 municipalities surpassed the important 2% mark.

All municipalities were allowed to increase levies 2%, 53.8% (996 of 1,851) were able to raise them more due to new construction, and still others taxed more by passing referenda or levying for debt service. As a result, levies increased 4.1%. They rose from \$1.95 billion to \$2.03 billion, surpassing \$2 billion for the first time.

Of Wisconsin’s 1,851 municipalities, 256 (13.8%) cut levies in 2005-06. Three levies were unchanged, while 1,592 (86.0%) municipalities raised them.

The median (half higher, half lower) levy increase was 2.0%. It was also the most common, with 381 (20.6%) municipalities raising levies 2.0%. In some of these communities, the “freeze” clearly had an effect, as the levy may have been raised more if not for the limits.

The “freeze” did not stop all municipalities from large levy changes. Whether the increases were the result of new con-

struction, referenda, or the debt-service exemption, 150 cities, villages, and towns had municipal levy increases of more than 10%. Another 44 municipalities decreased their levies at least 10%.

*2005-06 Rates.* Wisconsin’s average municipal property tax rate was \$4.87 per \$1,000 of equalized value. Rates varied considerably depending on municipal type and population.

Cities and villages tended to levy at a higher rate than towns, and large municipalities usually taxed more than smaller ones. The city average (\$7.21) was considerably more than both the village (\$5.13) and town (\$2.01) averages.

Cities and villages, especially larger ones, have more responsibilities than towns, leading to higher property tax rates. Towns generally provide fewer services, with counties frequently filling the gap. Consequently, counties with mostly towns often have higher property tax rates than urban counties.

Among cities and villages with populations of at least 7,000, municipal property tax rates varied from \$1.99 in Bellevue to \$11.52 in Racine. The average rate in these municipalities was \$6.93, and the median (half higher, half lower) was \$6.89. The three cities and villages with the lowest rates in the group—Bellevue (\$1.99), Pewaukee (\$2.69), and Pleasant Prairie (\$3.31)—all incorporated in the last 20 years.

The tables starting on page 9 show equalized values, tax levies, and tax rates for all municipalities in Wisconsin with populations of at least 7,000.

### Counties

Counties collected the third-largest portion of the Wisconsin property tax. Their

*In 2005-06, municipal property tax levies exceeded \$2 billion for the first time.*

*The average city property tax rate (\$7.21 per \$1,000 of equalized value) was more than triple the town rate (\$2.01).*

### County Changes

2005-06 and 2004-05 County Levies and % Change (\$ Mill.)

County	05-06	04-05	% Chg.
<i>Largest Increases</i>			
Dunn	\$16.16	\$15.03	7.5%
St Croix	22.26	20.88	6.6
Kewaunee	7.87	7.40	6.5
Barron	14.94	14.07	6.2
Adams	13.53	12.75	6.1
<i>Smallest Increases</i>			
Green Lake	\$11.27	\$11.05	2.0%
Taylor	8.23	8.08	1.9
Richland	5.78	5.67	1.8
Green	10.06	9.93	1.3
Dodge	28.60	28.59	0.0

share of 2005-06 property taxes averaged 20.1%, up from 15.3% 20 years earlier.

*“Freeze” Effects.* Counties had the same “freeze” restrictions as municipalities. County levies grew 3.5% in 2005-06, from \$1.62 billion to \$1.67 billion. It was the smallest increase since 1983-84, when levies fell 1.1% due to state aid increases.

Levies rose in all 72 counties, with growth ranging from a 0.02% increase in Dodge to a 7.5% jump in Dunn. As shown in the table (above, left), Dodge was one of four counties (along with Taylor, Richland, and Green) to increase levies by less than the 2% minimum. Another seven increased their levies by exactly 2.0%.

One possibly unforeseen effect of the “freeze” was that counties may have had an incentive to increase their levies as much as state law allowed. Since the levy limits are effective for two years, the 2005-06 county levy will impact the 2006-07 levy limit. Some counties unsure about their budgets for the 2006-07 year rationally levied as much as possible in 2005-06.

Examining the number of counties with negative or 0% levy growth shows this unanticipated effect. From 2000-01 to

### Population, Wealth Impact County Rates

Highest and Lowest 2005-06 County Property Tax Rates

County	Pop.	EV/Person	Rate
<i>Highest Rates</i>			
Menominee	4,580	\$55,317	\$8.83
Taylor	19,766	55,015	7.57
Clark	34,098	42,869	7.51
Jackson	19,758	53,468	7.49
Lafayette	16,310	46,767	7.26
<i>Lowest Rates</i>			
Dane	458,106	\$89,859	\$2.55
Oneida	36,994	161,152	2.31
Waukesha	378,971	117,724	2.02
Vilas	22,330	278,141	1.98
Ozaukee	86,072	112,680	1.81

***The county levy increase was the smallest in more than 20 years.***

2004-05, levies fell or were unchanged in at least six counties each year. However, with 2006-07 revenue limits looming, every county increased its levy in 2005-06.

*2005-06 Rates.* The average county rate fell 5.2% in 2005-06. Rates fell in 68 counties, including double-digit drops in Grant (11.6%) and Washburn (10.8%), and rose in four (Wood, Kewaunee, Dunn, and Fond du Lac). The largest rate increase was in Wood County (2.4%).

The average county property tax rate was \$4.01 per \$1,000 of equalized value. Two factors help determine county rates. The first is population. Unlike municipalities, county rates tend to drop as populations increase. Since counties assume a greater role in sparsely populated areas, small counties generally tax at a higher rate.

***More populous counties tend to have fewer responsibilities and lower property tax rates.***

The other major factor is property wealth. Counties with higher equalized value per person often tax at lower rates.

Menominee County, Wisconsin’s smallest, had the highest 2005-06 rate (\$8.83). Menominee’s per capita equalized value (\$55,317) was also well below the state average (\$75,244). Conversely,

## Technical College Property Taxes

2005-06 Technical College District Rates, Levies, and Levy Increases (Levies in \$ Mill.)

Technical College (Location)	Rate	Levy	% Chg.
Blackhawk (Janesville)	\$1.72	\$17.59	6.05%
Chippewa Valley (Eau Claire)	1.61	29.05	5.99
Fox Valley (Appleton)	1.70	48.76	5.02
Gateway (Kenosha)	1.33	47.30	5.00
Lakeshore (Cleveland)	1.56	18.90	3.29
Madison Area (Madison)	1.27	74.98	6.40
Mid-State (Wisconsin Rapids)	1.54	16.16	4.72
Milwaukee Area (Milwaukee)	1.88	126.47	6.63
Moraine Park (Fond du Lac)	1.43	29.71	4.84
Nicolet (Rhineland)	1.16	17.55	4.78
North Central (Wausau)	1.93	25.22	4.95
Northeast Wisconsin (Green Bay)	1.50	47.90	4.62
Southwest Wisconsin (Fennimore)	1.79	11.01	5.13
Waukesha County (Pewaukee)	1.17	53.32	3.01
Western Wisconsin (La Crosse)	2.10	27.96	4.70
Wisconsin Indianhead (Shell Lake)	1.03	30.09	4.93
State Total	1.49	621.97	5.28%

wealthy and heavily populated Dane (\$2.55) and Waukesha (\$2.02) had the lowest and third-lowest rates in Wisconsin, respectively (see table on page 7, right).

Another factor that may play a small role is the imposition of the optional county sales tax. Although most counties do not use the sales tax exclusively to lower property taxes, counties that collect the sales tax tend to have slightly lower rates.

### Technical Colleges

Technical colleges were the fourth-largest share of property taxes in Wisconsin and accounted for 7.5% of the 2005-06 total.

Technical college levies were also the fastest growing, both during the past year and over the past decade. Technical college levies rose 5.3% in 2005-06, the largest increase among the four main units.

Since 1996-97, levies have grown the fastest in technical colleges. During this

period, school district levies have increased 42.1%, municipal levies have risen 60.0%, county levies have jumped 64.2%, and technical college levies have climbed 77.5%.

Since the “freeze” placed no restrictions on technical college levies, the colleges had more freedom to raise property taxes than other units. Because of this, levies increased at least 3% in every district, and seven increased 5% or more (see table at left).

*2005-06 Rates.* Technical college rates fell 3.6% in 2005-06. Due to the large increase of property values, rates dropped in all 16 districts, with the decreases ranging from 0.2% in North Central to 7.0% in Waukesha County.

Technical college levy rates averaged \$1.49 per \$1,000 in property value in 2005-06 and ranged from \$1.03 in Indianhead to \$2.10 in La Crosse. The districts with the two lowest rates are both on Wisconsin’s northern border.

### Other

State forestry, special purpose, and TIF levies make up the remainder of Wisconsin property taxes. Together, they raised \$413 million and accounted for 5.0% of the Wisconsin total in 2005-06.

TIF district property taxes have been growing quickly. In two years, TIF levies have increased 20.8%, and the percentage of state property in TIF districts has risen from 2.1% to 2.7%. Special purpose districts (2.2%) and the forestry tax (2.6%) grew less.

### EDITOR’S NOTE

Full property tax data by municipality are available on the WISTAX Web site, [www.wistax.org](http://www.wistax.org), in the “Facts & Figures” section. □

*Technical college levies rose faster than others from 1996-97 to 2005-06.*

**Total 2005-06 Net Property Taxes in Cities Above 7,000 Population**

Municipality	Est. 2005 Pop.	Equalized Value		Net Levy		Net Rate		Municipal Levy		Muni. Rate
		Amt.	%	Amt.	%	Amt.	%	Amt.	%	
		(Mill.)	Chg.	(Thous.)	Chg.	Amt.	Chg.	(Thous.)	Chg.	
Antigo	8,627	\$331.4	0.3	\$7,712.8	-2.0	\$23.27	-2.3	\$2,768.4	2.4	\$8.43
Appleton	72,085	4,168.4	7.0	89,357.3	4.7	21.44	-2.1	30,302.4	2.7	7.82
Ashland	8,531	375.4	7.7	8,015.0	-0.6	21.35	-7.8	2,831.1	2.7	7.80
Baraboo	11,248	695.0	7.9	15,020.5	1.8	21.61	-5.7	5,613.9	2.9	8.83
Beaver Dam	15,464	882.0	8.4	20,259.1	2.7	22.97	-5.3	6,121.3	3.2	7.91
Beloit	36,106	1,387.6	7.6	34,039.1	5.6	24.53	-1.8	9,925.3	1.5	7.63
Brookfield	39,797	5,986.7	8.7	101,494.3	3.3	16.95	-5.0	31,483.0	2.1	5.27
Burlington	10,333	746.4	7.3	14,977.9	1.5	20.07	-5.4	4,501.1	3.4	7.57
Cedarburg	11,386	1,075.8	5.5	19,649.2	0.7	18.27	-4.6	6,824.6	1.8	6.34
Chippewa Falls	13,493	698.3	6.5	14,035.4	2.4	20.10	-3.9	5,258.5	-0.7	7.84
Cudahy	18,319	1,118.6	10.1	26,900.4	-0.9	24.05	-10.0	6,971.4	3.0	7.50
De Pere	22,310	1,641.6	8.0	31,004.6	0.4	18.89	-7.0	6,814.0	6.3	4.55
Delavan	8,209	554.0	10.4	11,238.4	4.8	20.28	-5.1	4,646.1	5.8	8.44
Eau Claire	64,632	3,741.0	5.5	76,951.6	-3.3	20.57	-8.4	26,309.2	3.9	7.12
Elkhorn	8,562	594.2	17.5	10,789.4	4.1	18.16	-11.3	2,834.9	6.9	5.72
Fitchburg	22,604	2,099.0	10.9	41,303.6	3.3	19.68	-6.8	12,334.5	4.6	5.89
Fond du Lac	43,101	2,340.3	4.7	50,304.4	2.1	21.50	-2.5	17,403.6	3.9	7.77
Fort Atkinson	12,046	778.7	6.7	15,620.3	-2.1	20.06	-8.2	5,531.5	1.8	7.18
Franklin	32,548	3,030.8	13.0	68,322.6	4.1	22.54	-7.9	17,566.0	3.9	6.04
Glendale	13,001	1,816.8	9.7	40,989.3	4.7	22.56	-4.5	10,373.3	3.8	6.22
Green Bay	104,070	5,925.5	5.0	124,610.2	0.3	21.03	-4.4	44,103.6	2.9	7.56
Greenfield	36,136	2,759.3	10.6	60,609.0	2.9	21.97	-6.9	17,726.0	2.0	6.42
Hartford	12,732	971.8	18.1	18,452.2	7.5	18.99	-9.0	5,457.8	6.3	6.10
Hudson	11,353	1,347.9	12.6	20,520.7	3.0	15.22	-8.5	4,910.0	5.7	4.11
Janesville	62,130	3,670.1	6.9	79,755.6	1.0	21.73	-5.5	24,571.5	3.9	6.89
Jefferson	7,541	427.4	8.0	8,513.2	1.6	19.92	-5.9	3,006.5	3.5	7.19
Kaukauna	14,217	798.5	8.2	17,118.7	4.1	21.44	-3.8	6,069.4	6.0	7.61
Kenosha	93,785	5,660.0	9.9	120,326.0	1.5	21.26	-7.7	46,266.2	2.7	8.52
La Crosse	51,426	2,687.8	3.7	70,437.3	0.0	26.21	-3.5	27,529.5	2.4	10.79
Lake Geneva	7,417	974.8	8.9	19,113.0	-1.2	19.61	-9.3	4,925.4	2.3	5.56
Madison	221,735	19,412.4	9.3	390,925.7	1.9	20.14	-6.7	136,223.2	4.0	7.26
Manitowoc	34,727	1,745.2	1.7	36,207.3	1.0	20.75	-0.7	10,391.5	7.2	6.24
Marinette	11,593	532.8	6.1	10,858.7	-5.1	20.38	-10.6	3,654.1	4.4	7.29
Marshfield	19,258	1,179.8	4.1	26,377.1	3.1	22.36	-0.9	10,966.0	1.6	9.58
Menasha	17,156	912.2	4.0	22,088.2	2.2	24.21	-1.7	8,322.1	7.2	9.55
Menomonie	15,415	892.9	7.0	19,256.7	4.0	21.57	-2.7	4,815.0	2.9	5.42
Mequon	23,468	3,997.4	6.3	65,652.9	5.2	16.42	-1.1	19,486.7	8.8	4.89
Merrill	10,148	389.9	-0.2	9,908.9	-3.2	25.42	-3.0	4,252.4	3.5	10.91
Middleton	16,760	2,330.9	15.8	39,798.7	5.9	17.07	-8.6	9,230.3	3.0	4.88
Milwaukee	592,765	26,256.7	11.8	617,944.4	4.9	23.53	-6.2	200,519.0	4.9	7.91
Monona	8,061	940.3	8.2	17,379.0	0.1	18.48	-7.5	4,428.0	0.0	4.98
Monroe	10,959	589.3	3.2	14,822.7	-2.3	25.15	-5.3	5,479.6	2.9	9.66
Muskego	22,427	2,240.5	10.0	37,336.7	-0.8	16.66	-9.8	10,748.5	1.9	4.81
Neenah	25,338	1,678.1	-1.6	37,862.9	-1.6	22.56	0.0	13,045.2	3.6	8.11
New Berlin	38,969	4,257.0	7.3	74,498.2	0.3	17.50	-6.6	20,650.0	2.4	4.85
New London	7,212	344.7	5.9	7,453.5	3.1	21.63	-2.7	2,169.4	7.9	7.25
New Richmond	7,469	587.2	16.5	10,210.0	3.5	17.39	-11.2	3,956.9	6.7	7.00
Oak Creek	31,497	2,550.2	3.3	54,819.8	-0.7	21.50	-3.8	17,306.1	2.8	6.90
Oconomowoc	13,459	1,643.4	18.3	24,409.3	8.6	14.85	-8.1	7,172.1	9.6	4.93
Onalaska	15,953	1,322.1	17.8	25,472.5	10.1	19.27	-6.5	7,992.5	8.6	6.05

*continued on page 10*

**Total 2005-06 Net Property Taxes in Cities Above 7,000 Population, Continued**

<b>Municipality</b>	<b>Est. 2005 Pop.</b>	<b>Equalized Value</b>		<b>Net Levy</b>		<b>Net Rate</b>		<b>Municipal Levy</b>		<b>Muni. Rate</b>
		<b>Amt. (Mill.)</b>	<b>% Chg.</b>	<b>Amt. (Thous.)</b>	<b>% Chg.</b>	<b>Amt.</b>	<b>% Chg.</b>	<b>Amt. (Thous.)</b>	<b>% Chg.</b>	
Oshkosh	65,445	\$3,335.5	6.2	\$71,026.4	1.9	\$21.29	-4.0	\$24,341.7	3.3	\$7.75
Pewaukee	12,625	2,454.6	9.6	34,350.9	0.6	13.99	-8.2	6,614.2	9.2	2.69
Platteville	10,118	440.4	18.3	8,968.5	-1.7	20.37	-16.9	3,404.5	2.2	8.05
Plymouth	8,213	536.7	10.7	10,875.8	8.6	20.26	-1.9	3,002.9	2.2	5.91
Port Washington	10,785	771.5	4.6	13,830.3	-4.7	17.93	-8.8	4,299.9	1.0	6.15
Portage	9,981	547.7	7.4	11,704.7	1.9	21.37	-5.1	4,205.3	3.3	7.74
Racine	80,500	3,572.6	7.5	79,702.6	1.1	22.31	-6.0	39,229.6	4.0	11.52
Reedsburg	8,704	486.5	5.6	10,184.2	-1.1	20.93	-6.3	3,859.0	2.6	8.17
Rhineland	8,052	566.9	12.9	10,694.5	-2.7	18.86	-13.8	4,350.9	2.0	7.99
Rice Lake	8,603	528.6	5.6	10,745.6	1.8	20.33	-3.6	4,191.4	2.4	8.14
Ripon	7,559	374.0	7.5	8,287.9	-1.0	22.16	-7.9	2,602.0	0.4	7.22
River Falls	13,421	752.8	13.2	13,847.9	6.8	18.39	-5.7	3,675.0	6.0	5.03
Saint Francis	8,791	541.7	14.5	13,027.6	2.7	24.05	-10.3	4,805.3	2.1	8.87
Shawano	8,488	472.2	6.1	10,000.2	0.4	21.18	-5.3	3,626.8	2.5	8.12
Sheboygan	50,741	2,560.0	8.8	64,406.7	1.1	25.16	-7.1	20,639.2	4.1	8.73
Sheboygan Falls	7,254	479.9	7.5	9,258.5	0.1	19.29	-6.9	2,353.0	13.1	5.01
South Milwaukee	21,373	1,179.9	11.1	26,593.6	4.5	22.54	-5.9	8,934.1	4.5	7.69
Sparta	9,129	373.5	9.9	9,450.7	3.0	25.31	-6.3	2,816.0	3.0	7.97
Stevens Point	25,125	1,354.2	5.9	29,102.6	0.6	21.49	-5.1	10,980.6	9.0	8.11
Stoughton	12,753	858.5	9.5	15,287.1	1.7	17.81	-7.1	5,784.5	4.6	6.89
Sturgeon Bay	9,722	775.6	-1.6	15,043.0	-1.1	19.40	0.5	4,809.7	2.9	6.91
Sun Prairie	24,219	2,125.6	11.0	44,181.9	11.3	20.79	0.3	16,372.8	11.1	7.88
Superior	27,249	1,381.3	7.4	28,029.7	1.3	20.29	-5.7	10,296.7	3.3	7.53
Tomah	8,798	477.7	9.0	11,249.5	-1.5	23.55	-9.6	3,183.7	5.0	7.73
Two Rivers	12,585	516.0	1.3	12,146.3	-1.0	23.54	-2.2	3,831.0	1.8	7.74
Verona	9,103	972.1	25.5	19,494.5	18.0	20.05	-5.9	5,180.2	6.7	6.03
Watertown	22,973	1,260.2	8.8	24,673.9	-1.1	19.58	-9.1	8,394.6	2.4	6.89
Waukesha	67,580	5,256.6	8.9	95,685.0	-0.2	18.20	-8.4	42,110.6	5.2	8.14
Waupun	10,691	352.2	3.6	7,477.5	-3.0	21.23	-6.4	2,200.1	2.0	6.65
Wausau	39,275	2,233.5	7.3	55,970.9	2.0	25.06	-5.0	17,971.5	5.4	8.57
Wauwatosa	46,312	5,138.7	13.9	104,110.7	4.2	20.26	-8.5	33,076.0	4.7	6.60
West Allis	60,515	3,846.3	10.1	92,472.3	0.7	24.04	-8.6	34,193.3	2.7	9.10
West Bend	29,612	2,192.2	10.6	39,718.3	3.0	18.12	-6.8	16,643.3	5.0	7.90
Whitewater	13,938	537.4	7.9	10,299.7	3.2	19.16	-4.4	2,491.4	9.5	5.59
Wisconsin Rapids	18,522	906.5	1.0	22,329.8	1.0	24.63	0.1	9,578.6	2.7	10.57

**Total 2005-06 Net Property Taxes in Villages Above 7,000 Population**

<b>Municipality</b>	<b>Est. 2005 Pop.</b>	<b>Equalized Value</b>		<b>Net Levy</b>		<b>Net Rate</b>		<b>Municipal Levy</b>		<b>Muni. Rate</b>
		<b>Amt. (Mill.)</b>	<b>% Chg.</b>	<b>Amt. (Thous.)</b>	<b>% Chg.</b>	<b>Amt.</b>	<b>% Chg.</b>	<b>Amt. (Thous.)</b>	<b>% Chg.</b>	
Allouez	15,405	\$928.4	6.5	\$17,878.0	1.4	\$19.26	-4.8	\$5,429.8	3.9	\$5.85
Ashwaubenon	17,626	1,943.5	6.6	36,376.8	0.9	18.72	-5.4	7,652.0	2.2	4.75
Bellevue	14,011	930.4	10.0	14,513.9	5.7	15.60	-4.0	1,850.3	24.8	1.99
Brown Deer	11,831	977.8	2.0	24,295.5	1.6	24.85	-0.3	6,969.4	5.6	7.25
DeForest	8,288	700.9	7.6	14,128.5	3.0	20.16	-4.3	3,996.7	2.1	6.77
Germantown	19,189	2,057.1	7.9	37,491.3	2.0	18.23	-5.4	8,660.6	3.5	4.46
Grafton	11,310	994.1	8.4	18,135.7	-0.7	18.24	-8.4	6,046.6	4.3	6.26
Greendale	14,087	1,292.0	12.4	29,693.2	-3.0	22.98	-13.7	8,316.6	2.0	6.44
Hales Corners	7,644	650.3	11.6	14,276.1	2.0	21.95	-8.6	3,869.1	2.3	6.27
Hartland	8,365	1,045.9	14.8	16,697.1	4.6	15.96	-8.8	3,902.1	6.7	4.01

**Total 2005-06 Net Property Taxes in Villages Above 7,000 Population, Continued**

<b>Municipality</b>	<b>Est. 2005 Pop.</b>	<b>Equalized Value</b>		<b>Net Levy</b>		<b>Net Rate</b>		<b>Municipal Levy</b>		<b>Muni. Rate</b>
		Amt. (Mill.)	% Chg.	Amt. (Thous.)	% Chg.	Amt. Chg.	% Chg.	Amt. (Thous.)	% Chg.	
Holmen	7,176	\$337.6	9.9	\$6,455.3	3.6	\$19.12	-5.7	\$1,362.4	4.8	\$4.04
Howard	15,475	1,181.1	9.4	20,415.1	5.2	17.29	-3.9	4,025.7	4.7	3.62
Little Chute	10,823	603.3	4.7	12,420.0	-4.3	20.59	-8.5	3,399.5	-0.9	6.14
McFarland	7,179	639.1	12.7	12,976.4	8.3	20.30	-3.9	4,137.3	6.5	6.55
Menomonee Falls	33,939	3,931.5	9.5	65,439.5	-2.6	16.64	-11.1	18,834.1	2.1	5.14
Mount Pleasant	24,942	2,288.1	10.3	38,144.7	2.5	16.67	-7.1	12,854.5	5.9	5.62
Oregon	8,279	660.2	14.6	12,250.2	6.7	18.56	-6.9	3,378.1	9.7	5.19
Pewaukee	8,969	871.9	11.3	15,146.9	4.9	17.37	-5.7	4,104.6	3.4	4.83
Pleasant Prairie	18,606	2,242.0	12.6	36,828.4	2.6	16.43	-8.9	6,987.2	2.4	3.31
Plover	11,351	718.2	10.1	14,111.2	4.0	19.65	-5.6	4,439.5	5.7	6.26
Shorewood	13,495	1,386.8	9.3	32,665.5	0.4	23.55	-8.1	8,693.4	2.3	6.55
Suamico	10,558	844.4	12.2	15,114.8	7.8	17.90	-3.9	3,575.7	6.4	4.25
Sussex	9,761	996.7	11.5	15,669.2	2.2	15.72	-8.4	3,567.8	10.8	4.03
Waunakee	10,361	1,016.1	17.4	18,637.3	11.4	18.34	-5.2	5,885.9	15.8	5.93
Weston	13,195	751.6	12.2	15,762.4	13.4	20.97	1.0	3,542.3	9.7	5.24
Whitefish Bay	13,914	1,780.3	8.8	37,638.3	0.5	21.14	-7.6	8,602.1	3.8	4.84

**Total 2005-06 Net Property Taxes in Towns Above 7,000 Population**

<b>Municipality</b>	<b>Est. 2005 Pop.</b>	<b>Equalized Value</b>		<b>Net Levy</b>		<b>Net Rate</b>		<b>Municipal Levy</b>		<b>Muni. Rate</b>
		Amt. (Mill.)	% Chg.	Amt. (Thous.)	% Chg.	Amt. Chg.	% Chg.	Amt. (Thous.)	% Chg.	
Beloit	7,319	\$396.0	11.4	\$8,328.4	1.4	\$21.03	-9.0	\$1,719.3	1.8	\$4.34
Caledonia	24,569	1,950.1	12.3	33,187.4	2.8	17.02	-8.5	10,781.2	2.4	5.53
Delafield	8,286	1,402.6	14.8	18,039.2	3.1	12.86	-10.1	1,443.2	2.3	1.03
Genesee	7,542	856.4	11.7	10,230.7	-0.2	11.95	-10.6	1,184.5	1.5	1.38
Grand Chute	20,019	2,066.4	7.6	36,548.2	7.3	17.69	-0.3	7,531.2	14.0	3.64
Grand Rapids	7,964	422.8	2.7	7,132.6	2.2	16.87	-0.5	1,023.1	5.8	2.42
Greenville	8,130	740.2	11.1	11,868.7	2.8	16.03	-7.4	1,434.9	9.4	1.94
Harrison	8,223	667.5	12.4	11,780.6	8.6	17.65	-3.4	1,958.3	13.6	2.93
Hudson	7,481	846.4	13.2	10,094.6	1.8	11.93	-10.0	738.0	4.9	0.87
Lisbon	9,733	1,003.6	15.4	13,987.5	2.4	13.94	-11.3	2,533.9	8.2	2.52
Menasha	16,924	1,299.2	6.7	26,030.4	3.7	20.04	-2.8	6,290.2	4.8	4.84
Merton	8,347	1,410.1	13.7	17,347.4	1.7	12.30	-10.5	1,871.6	1.9	1.33
Mukwonago	7,482	774.9	15.3	9,727.9	2.9	12.55	-10.8	1,968.5	2.7	2.54
Norway	7,991	756.0	13.0	11,866.7	3.5	15.70	-8.4	1,162.5	4.6	1.54
Oconomowoc	7,882	1,301.5	14.5	15,953.5	0.1	12.26	-12.6	2,594.9	2.0	1.99
Rib Mountain	7,657	615.0	4.9	12,125.2	-1.8	19.71	-6.4	1,852.0	2.2	3.01
Richfield	11,336	1,321.9	12.1	19,829.7	4.5	15.00	-6.8	1,748.6	3.5	1.32
Salem	11,074	1,011.3	11.0	17,028.8	2.8	16.84	-7.4	2,732.2	4.4	2.70
Sheboygan	7,024	566.6	8.5	10,850.4	-0.9	19.15	-8.6	1,218.8	3.9	2.15
Somers	9,352	679.7	9.2	11,265.0	3.6	16.57	-5.1	2,410.8	22.1	3.55
Vernon	7,455	767.7	8.4	9,206.9	-2.9	11.99	-10.4	1,590.5	1.9	2.07
Washington	7,253	547.7	5.2	8,894.7	-4.0	16.24	-8.7	1,311.6	2.0	2.39
Waukesha	8,832	921.2	10.1	11,021.4	-1.4	11.96	-10.4	1,544.4	1.9	1.68

**DATA SOURCE:**

Wisconsin Department of Revenue; Wisconsin Legislative Fiscal Bureau; U.S. Bureau of Economic Analysis; and WISTAX calculations.

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