

The Wisconsin Taxpayer

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



The Property Tax in National Context

In December 2007, Wisconsin property owners received property tax bills totalling \$8.45 billion. By comparison, 2007 state income tax collections were \$6.57 billion and sales taxes totalled \$4.16 billion. As Wisconsin's largest state or local tax, the property tax is often cited as the state's most unpopular tax.

Despite many attempts at reform, the Badger State continues to have some of the highest property taxes in the nation. Understanding the history of the property tax here and how it compares to other states provides insight into Wisconsin's top 10 ranking.

NATIONAL TRENDS

In 2006 (fiscal year 2005-06), property taxes nationwide claimed 3.5% of personal income and were 20.7% of state-local government own-source revenues. Both figures were lower than in 1960 (4.2% and 37.7%, respectively; see chart on page two). However, nearly all of the major changes that occurred in the property tax took place before 1985.

As the chart shows, from 1960 through 1972, property taxes as a share of national income generally rose, reaching 4.7% in 1972. Despite the increase, they nevertheless fell as a share of state-local revenues. By 1972, property taxes were 31.2% of revenues, down from 37.7% in 1960.

Two major trends during these years accounted for the dichotomy. First, these were years in which rapidly increasing populations increased the demand for local services, including schools. Total population rose 1.3% annually, while the number of school-aged (five through 18) children climbed 1.6% per year. Since property taxes were the primary revenue source for local governments and schools, they rose quickly during these years. From 1972 on, U.S. population growth has slowed to 1.1% annually and the school-aged population has risen only 0.1% per year.

This was also a time when states greatly expanded their fiscal roles. Rising property taxes led to increased

IN BRIEF

When compared with other states, Wisconsin property taxes are among the highest. In 2006, Badger State property taxes ranked ninth nationally.

- Wisconsin property taxes claimed 4.2% of personal income in 2008. That figure was lower than levels seen in the 1960s and early 1970s, but above the late 1990s.

- The use of property taxes tends to be regional, with New England and the Great Lakes states relying on them the most and southern states the least.

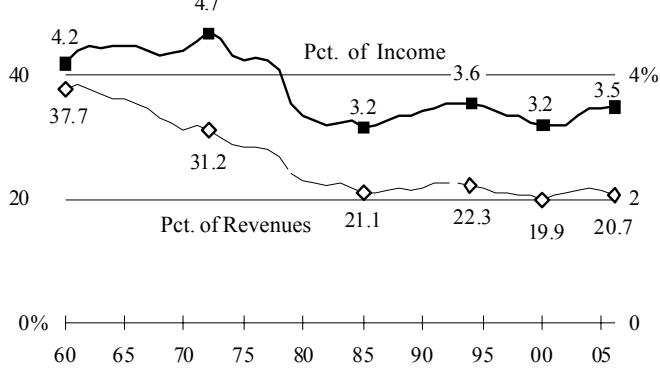
- Among the factors that affect property tax burdens are local spending, local option taxes, use of local fees and charges, and to a lesser degree, state assistance.

- In 2008, net property taxes rose 5.7% to \$8.58 billion. The increase was the largest in three years.

Also in this issue:

Wisconsin's 2007-08 Property Taxes • Outdoors Spending • State Overtime • School District Aid • Wisconsin Tax and Spending Ranks

U.S. Property Taxes
Share of State-Local Revenues and Share of Income,
1960-2006



calls for state relief. Many states increased income and sales taxes to expand their roles in school funding. State aid to other local governments also rose during these years. Increased state funding of local services led to a decline in the property tax as a share of state-local revenues.

During the 1970s and early 1980s, states continued to increase their roles in funding local services. However, as population growth slowed, the demand for these services abated. The result was a continued decline in the importance of the property tax along with a drop in property taxes relative to income.

Since 1985, the property tax's share of state-local revenues nationally has remained fairly constant. Relative to income, property taxes have fluctuated between 3.2% and 3.6% as states have repeatedly tried to reform or reduce property taxes. Generally, these attempts were only temporarily successful, with property taxes eventually rising as increases in state aid to local governments slowed.

WISCONSIN'S PROPERTY TAX

Wisconsin's trend followed the nation fairly closely, although property taxes were generally higher here. As a share of state-local revenues, Wisconsin's property tax halted its long-term decline in 1981, four years before the end of the national decline. In that year, Wisconsin property taxes were 23.9% of state-local revenues, down from 45.1% in 1960. Since 1981, the state has generally followed national trends, with the property tax fluctuating between 23.1% and 27.8% of revenues.

Pre-1972: Credits as Property Tax Relief

Figures from the Wisconsin Department of Revenue, shown in the chart on page three, provide a long-range view of property taxes here. From 1946 through 1972, Wisconsin property taxes claimed a generally increasing share of state income. Property tax levies rose from 3.63% of income in 1946 to 6.88% in 1972.

The rise in property taxes here was due to the same forces that drove national property taxes higher—the baby

boom and the resulting increased demand for public services, particularly schools.

Rising property taxes led to calls for property tax relief and to the state's first use of property tax credits. Beginning in 1963, Wisconsin increased income and sales taxes to fund credits for property taxpayers. As the chart shows, this created a divergence between gross property tax levies, or the amount collected by local governments, and net levies, or the amount property taxpayers pay.

While credits provided initial relief, by 1969, net levies as a share of income topped the 5.6% level seen before the credits were enacted. Unless property tax credits increase faster than levies, they do little to affect the growth in property taxes.

1970s: Increasing Aids and Cost Controls

The mid- and late 1970s was a period when property taxes fell as a share of income, both here and nationally. In 1973 and 1974, the state increased property tax credits 33.5% and 29.4%, respectively. State aid, particularly school aid, rose significantly during the 1970s. From 1972-73 through 1979-80, school aids climbed an average of 12.7% annually. Wisconsin also imposed levy limits on counties and cost controls on school districts to hold down property taxes.

Despite these efforts, net levies still rose an average of 6.1% per year. However, Wisconsin's economy, in this inflationary era, grew faster, with personal income rising 11.0% annually. With incomes rising faster than property taxes, the property tax burden fell from 6.0% of income in 1972 to 3.9% in 1980.

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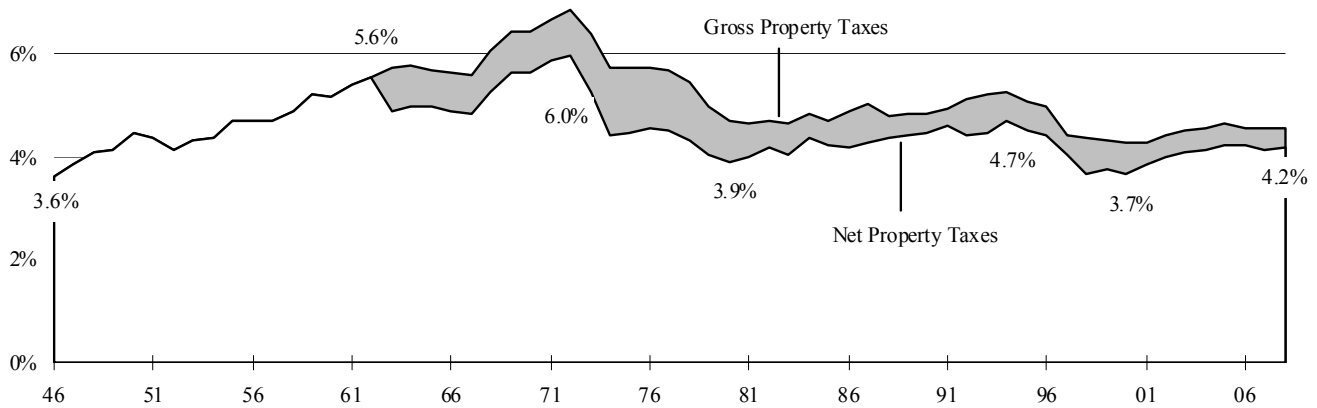
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Wisconsin Property Tax History
Gross and Net Property Tax Levies Relative to Personal Income, 1945/46 - 2007/08



1980s and Early 1990s: Rising Burdens

With state credits reduced in the early 1980s, and levy limits and cost controls repealed by 1983, the period from 1981 through 1994 was one of generally rising property tax burdens. By 1994, net (after credits) property taxes had reached 4.7% of personal income, their highest level since 1973, when they topped 5% of income.

The increases came despite the addition of a lottery tax credit beginning in 1992. That credit remains in place today.

School district levies rose quickly during the 1980s and early 1990s, increasing 7.3% per year from 1983 through 1994. Municipal levies rose 6.7% annually, while county (6.2%) and technical college (5.9%) levies were also rising.

1994 to Present: A New Focus

With growing angst among citizens about rising property taxes, the state again tried to reduce the property tax burden. In 1994, schools levied approximately 55% of all property taxes and school levies had risen 8.4% per year since 1988. Schools became the focus of property tax reform.

School Revenue Limits. Beginning in 1993-94, state revenue limits were imposed on school districts. Policymakers hoped to slow the growth in total property taxes by limiting the increase in its largest component.

The state also increased school aid and related property tax credits by more than \$1.0 billion in 1997. This was a result of the self-imposed commitment to fund two-thirds of school costs.

The immediate effect was a decline in the property tax burden to 4.0% of income from

4.4% in 1996. By 2000, this infusion of new state money combined with school revenue caps helped reduce the statewide property tax burden to 3.7% of income, its lowest level since 1946. School levies fell to about 45% of all property taxes.

For revenue limits to have an impact, state aid needed to rise each year. If it did not, or if it increased by a small amount, school districts were able to fund expenditures within the constraints of revenue limits through additional property taxes.

After 2000, a slowing economy led to state fiscal difficulty, resulting in smaller increases in school aids and a decline in shared revenues to municipalities and counties. State lawmakers eliminated the legal commitment to fund two-thirds of state-local school costs, although there were efforts to keep funding near this level.

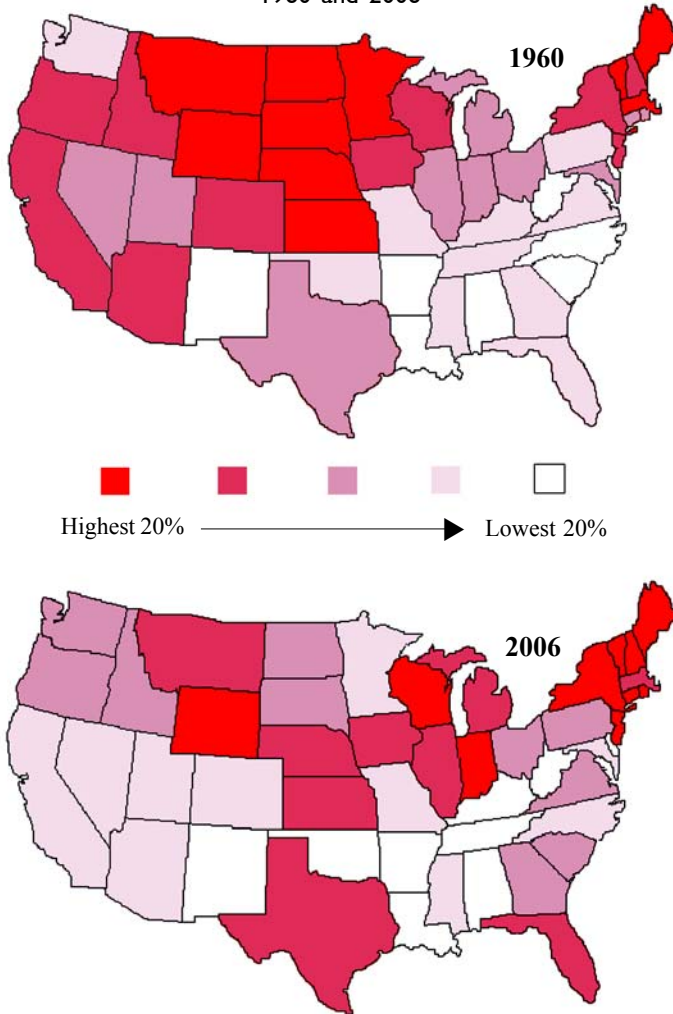
This partly explains the 5.7% annual increase in property tax levies from 2000 through 2005. The slowdown in state aid growth, along with sluggish income growth (3.8% per year), led to rising property tax burdens. By 2005, property taxes claimed 4.25% of personal income.

Municipal and County Limits. Beginning in 2006, the state imposed levy limits on municipalities and counties. In 2006 and 2007, they were allowed to increase levies by 2% or the change in property value due to new construction, whichever was greater. For 2008, the 2% floor was increased to 3.86% by gubernatorial veto; it reverts to 2% the following year.

The limits helped reduce increases in gross property tax levies to 4.3% per year, down from 5.7% over the prior five years. They also helped

Beginning in 1997, state lawmakers committed to fund two-thirds of school costs.

**Geography of Property Taxes
1960 and 2006**



reduce the property tax burden to 4.2% of income in 2008.

NATIONAL CONTEXT

By most measures, Wisconsin has higher property taxes than most states.

All Property Taxpayers

The broadest measure of property tax burden uses state-local property tax figures from the U.S. Census Bureau and compares them to statewide personal income. Property taxes include those paid by both individuals and businesses. Personal income is a broad measure of income and includes wages, interest, dividends, rent, and other forms of income.

Those numbers show that, in 2006, Wisconsin state and local property tax collections claimed 4.4% of personal income. Wisconsin was ninth nationally and ahead of all neighbor-

ing states: Illinois (4.2%), Iowa (3.6%), Michigan (4.1%), and Minnesota (2.8%).

The highest property taxes were in the northeastern states of New Hampshire (5.7%), Vermont (5.6%), New Jersey (5.4%), and Maine (5.4%). States with the lowest property taxes relative to income were Alabama (1.4%), Oklahoma (1.7%), Delaware (1.7%), Arkansas (1.8%), and New Mexico (1.8%).

Geography of Property Taxes

Use of the property tax has traditionally been related to geography. States in the Northeast, Midwest, and Northern Plains tended to use it more than elsewhere. Southern states have used the property tax less.

The map at left (top) shows property taxes relative to income in 1960. States are divided into groups of 10 based on their property tax burden. Those with the highest burdens are darkest; the 10 lowest are white.

The map shows the highly regional nature of property taxes. Of the top 10 states, seven were in an area from Montana to Minnesota to Kansas. The other three were in New England. Wisconsin (15th) and Iowa (11th) were among the second 10.

States where property taxes were lowest were primarily in the South, with Alaska (not shown) and West Virginia being the northernmost exceptions.

In the ensuing 46 years, many states attempted to reduce or reform their property taxes. Some were successful; some were not.

The bottom map shows 2006 property tax burdens by state, again in groups of 10. Seven of the 10 states with the highest property taxes were in the Northeast. The other three were Wisconsin, Indiana, and Wyoming.

States with the lowest property taxes generally remained the same. Seven of 10 states with the lowest property taxes in 1960 also had the lowest in 2006. Alaska, which had the lowest property taxes in 1960, moved to 14th in 2006. The increase was due to a levy on oil production property that began in 1976.

The two maps also show states with the largest changes from 1960 to 2006. States falling the most in the rankings were South Dakota (first to 28th), Minnesota (eighth to 34th), North Dakota (third to 27th), Colorado (12th to 32nd), and California (17th to 36th).

Several states moved significantly in the opposite direction. Alaska jumped from 50th to 14th. In every year from 1976 through 1993, it was among the top 10. Other states with large increases were South Carolina (46th to 23rd), Rhode Island (25th to sixth), Connecticut (24th to eighth), and Texas (27th to 11th).

Wisconsin's rank fluctuated among the top 20 during the entire period. In 1960, it ranked 15th. Its property tax ranking reached third in 1963 and dropped as low as 19th in 1967. Wisconsin was among the top 10 in 22 of the 47 years studied despite repeated attempts at property tax relief.

Property Taxes and State Characteristics

In 2006, Wisconsin's local government spending (12.5% of income) was similar to Ohio's (12.7%). Yet Ohio's property tax burden relative to income was nearly a full percentage point lower. In Louisiana, local government spending was a percentage point higher than in Wisconsin, yet property taxes were almost half of what they were here. And in Rhode Island, local government spending claimed only 8.8% of income, yet property taxes were higher there than here. How can this be explained?

Spending Matters. The property tax historically has been the primary revenue source for local governments. Thus, states with higher local spending have generally had higher property taxes.

However, as can be seen from the above examples, local spending is not the only factor affecting property tax levels. Differences can also be explained by:

- local option taxes,
- local fees and charges, and
- state aids.

Local Option Taxes. Some states provide localities with taxing options other than the property tax. Local sales taxes are prevalent, and a few states allow local income taxes. Other smaller taxes, such as local wheel taxes, are also used.

Wisconsin permits counties to collect a 0.5% local sales tax. It also allows municipalities and counties to collect wheel taxes, although only the City of Beloit does so.

In 2006, local income taxes were most significant in Maryland (1.6% of personal income), Ohio (1.1%), New York (1.0%), Kentucky

(0.8%), and Pennsylvania (0.8%). The most burdensome local sales taxes were in Louisiana (3.1% of personal income), Colorado (1.7%), Georgia (1.6%), New York (1.6%), and New Mexico (1.5%).

Local option taxes are the primary reason Wisconsin's tax burden was higher than Ohio's, despite similar spending levels. Local income and sales taxes were 1.3 percentage points higher, and property taxes were almost a percentage point lower.

Local Fees and Charges. Some states use fees and charges to a greater degree than others. These, like local option taxes, can offset local property taxes.

Greater fee use tends to occur in southern and western states. States in New England and in the mideastern and Great Lakes areas use them to a much lesser degree. Wyoming (4.9% of personal income), Mississippi (3.3%), South Carolina (3.2%), Idaho (3.0%), and Alabama (2.9%) used fees more than other states in 2006. Wisconsin (1.5%) ranked 32nd in its use of local fees.

The combination of high local fees (2.2% of income) and local sales taxes (3.1%) allowed Louisiana to have significantly lower property taxes than Wisconsin, despite higher local spending.

State Aids. State financial assistance can also help reduce local property taxes, although research has shown this often to be temporary. Wisconsin (eighth) was among the states with the largest state transfers to local governments. The top five were Vermont, New Mexico, California, Wyoming, and Mississippi.

Wisconsin's experience with state aid has been similar to that of other states. Large increases temporarily reduce property taxes, although there is evidence that some of the additional aid is used for new spending. However, unless local aids are continually increased, their effect on property taxes diminishes over time.

As mentioned, Rhode Island's property taxes were higher than Wisconsin's, despite lower spending. The state does not have local sales or income taxes, ranked 49th in local fees, and was 43rd in state assistance to local governments. This left the local property tax to fund approximately 56% of Rhode Island's local spending, compared to 35% in Wisconsin.

Wisconsin's property tax burden was among the ten highest in 22 of the 47 years studied.

Several factors affect property tax burdens, including local spending, local option taxes, fees, and state aid.

Wisconsin's constitution requires property taxes to be applied uniformly to all types of property.

RESIDENTIAL PROPERTY TAXES

Census figures allow comparisons of property taxes paid by all taxpayers, including businesses. However, many states tax residential property different from businesses.

Wisconsin's constitution has a "uniformity clause" that requires property taxes to be applied uniformly to all types of property. Voters have amended the constitution to allow for use-value assessment of farmland and the resulting reduction of farm property taxes.

Because Wisconsin taxes residential property the same as commercial or industrial, the state's residential property taxes rank higher than the Census Bureau figures indicate. A recent study cited Wisconsin's residential property tax rates as the highest in the nation.

In Wisconsin, all taxable property (except farmland) is taxed at its estimated full market value. Other states limit residential property taxes through several mechanisms.

In some states, residential property is taxed at a lower percentage of full market value than commercial or industrial property. For example,

residential property in Alabama is taxed on 10% of its value, while commercial and industrial property is taxed on 20% of value. Similarly, some states exempt a portion of home value from property taxes. In South Carolina, the first \$100,000 of home value is exempt from school taxes.

Some states apply different property tax rates to residential properties than to commercial or industrial ones. In Massachusetts, the median 2008 tax rate on residential property was 11% lower than the median for commercial or industrial property.

These mechanisms have no impact on the total property tax burden in a state. Rather, they shift the burden from one class of property to another, just as use-value assessment has not reduced property taxes in Wisconsin, but has shifted them from farmland to residential, commercial, and industrial properties. □

DATA SOURCE:

National Association of Home Builders; U.S. Census Bureau; Wisconsin Department of Revenue.

Net property taxes for 2007-08 totalled \$8.58 billion, or 5.7% more than the prior year.

Wisconsin's 2007-08 Property Taxes

Due to increasing unease about rising property taxes, the 2005-07 state budget included a property tax "freeze" for municipalities and counties for tax bills mailed in December 2005 and December 2006. Although labeled a freeze, the legislation allowed local governments to increase their levies by the greater of the percentage growth in new construction or 2%, with exceptions made for certain debt payments.

During those two years, new construction growth averaged 2.8% and then 2.9%. Under the freeze, municipal property taxes rose 4.1% and 3.5%, respectively. County levies increased 3.5% in 2006 and 3.2% in 2007.

The 2007-09 state budget extended the levy limits, but increased the floor from 2% to 3.86% for tax bills mailed in December 2007. With a slowing real estate market, statewide net new construction growth dipped to 2.5%. However, 2008 municipal property taxes climbed 5.0% and county levies were up 4.5%.

TOTAL PROPERTY TAXES

Statewide, the municipal property tax was 23.8% of all 2007-08 property taxes levied. County levies were 19.5%. Thus, these levy limits applied to less than 45% of a typical property tax bill. These percentages vary by municipality. Schools (44.0%) accounted for the largest share of the bill, and more than the sum of municipal and county shares. Technical colleges (7.4%) accounted for much of the remainder. Relatively small shares went to the state (0.9%) and to special districts (4.5%), such as tax incremental finance (TIF) districts.

Total Levies

Property tax levies totalled \$9.25 billion in 2008, or 6.2% more than the prior year. After applying school levy credits, net property taxes rose 5.7% to \$8.58 billion. That increase was the largest since 2005, the year before the initial levy limits on municipalities and counties.

The statewide net property tax rate declined 7 cents in 2008 to \$17.23 per \$1,000 of equalized property value. The rate has dropped ev-

ery year for the past 15 due largely to growing property values. When tax levies increase less than property values, rates fall. However, with property values rising 6.2%—down from the 8.0% average of the prior 14 years—and levies increasing at an above-average rate, the 2008 decline in the net rate was the third smallest since 1994. It fell less in 1999 and 2001.

Schools

School levies rose the most in 2007-08, increasing 7.4% to \$4.1 billion. School property taxes are tied to state-imposed revenue limits and state general aid. When aid increases are small, school taxes increase rapidly as districts levy to their revenue limits with property taxes. Conversely, when aid increases are high, as in 2005-06, school levies increase little or decline.

With the recent state budget delayed until October 2007, school aids were unchanged from 2006-07. As expected, this resulted in an above-average increase in school property taxes. To reduce the impact on taxpayers, state lawmakers increased the school levy credit by \$79.3 million to \$672.4 million.

Counties

Despite limits on counties, their levies were up 4.5% in 2008, the largest increase in three years. The biggest increases were in Eau Claire (19.2%), Polk (13.5%), Door (12.4%), and Pierce (12.3%) counties. County levies fell in both Vilas (-6.4%) and Sheboygan (-1.2%) counties. A complete list of county levies and changes is on the Internet at www.wistax.org/facts.

Technical Colleges

Property tax levies for technical colleges rose 4.6%, the same as last year. After increasing an average of 7.9% per year from 1998 through 2003, technical college levies have since grown an average of 4.7% annually. The largest technical college increases were in the Blackhawk (7.0%), Chippewa Valley (5.0%), and Southwestern Wisconsin (5.0%) districts. The smallest were in Waukesha (3.3%) and Lakeshore (3.5%).

Property Taxes in Wisconsin's Largest Municipalities Municipal and Net Levy, One-Year Growth, 2007-08

Municipality	Pop.	Municipal Levy		Net Levy	
		\$ Mill.	% Chg.	\$ Mill.	% Chg.
Milwaukee	589,230	\$214.52	9.0%	\$679.52	6.9%
Madison	224,810	152.76	6.9	426.02	5.1
Green Bay	104,020	47.66	4.5	129.96	3.6
Kenosha	95,530	50.15	4.7	133.40	4.9
Racine	80,060	42.82	5.3	85.77	2.7
Appleton	72,158	32.79	5.0	94.24	4.0
Waukesha	67,880	46.76	5.7	105.94	5.4
Oshkosh	65,810	26.60	3.9	78.89	5.0
Eau Claire	65,202	28.81	6.4	81.25	6.1
Janesville	62,720	26.57	4.6	86.39	7.7
West Allis	60,410	35.56	2.0	99.83	4.2
La Crosse	51,580	32.10	6.1	77.99	6.8
Sheboygan	50,600	20.70	0.3	65.75	2.4
Wauwatosa	45,930	34.51	1.3	110.32	4.1
Fond du Lac	43,270	18.34	2.0	52.66	5.8

Municipal levies in cities rose 5.3% in 2007-08, the largest increase since 2002.

Municipalities

Among the three types of municipalities, property tax levies in cities (5.3%) grew fastest, followed by villages (4.6%) and towns (4.2%). The increase in levies for cities was the largest since a 6.2% jump in 2002. The table above shows municipal and net levies, along with their increases, for the 15 largest cities in the state. Figures for all municipalities are available at www.wistax.org/facts.

The Badger State's two largest cities, Milwaukee and Madison, both had municipal levies increase more than average. Milwaukee was up 9.0%, while Madison climbed 6.9%. Four cities had municipal levies increase 2% or less: Sheboygan (0.3%), Wauwatosa (1.3%), West Allis (2.0%), and Fond du Lac (2.0%).

Net levies provide information about the total tax burden in a city. In addition to the municipal levy, the net levy includes that municipality's share of county, school, technical college, and state levies. It also includes any property taxes levied for TIF or other special districts.

Among Wisconsin's largest communities, Janesville's (7.7%) net levy rose fastest. Net increases in Milwaukee (6.9%), La Crosse (6.8%), and Eau Claire (6.1%) all topped 6%. Net levies rose less than 3% in Sheboygan (2.4%) and Racine (2.7%). □

DATA SOURCE:

Wisconsin Department of Revenue.

The state budget delay was the main factor in school levies rising 7.4%.

AROUND THE STATE

■ **Outdoors Spending.** In 2006, residents of all states spent just under \$3.0 billion in Wisconsin on hunting and fishing equipment and trip-related expenses. Adjusted for inflation, expenditures in Wisconsin were 26% higher than in 2001.

Wisconsin residents spent more than \$2.5 billion hunting or fishing, according to recent figures from the U.S. Fish and Wildlife Service. At 1.3% of personal income, Badger State spending ranked fourth, behind Wyoming (2.6%), Minnesota (1.6%), and Arkansas (1.4%).

Approximately 23% of Wisconsin's 16-or-older population fished in 2006, fifth highest nationally, spending an average of \$1,165. Nearly 15% (third highest) of the state's 16-or-older population hunted and spent an average of \$2,039 on hunting equipment and trip-related items.

■ **State Overtime.** In 2007, state agencies paid \$65.1 million in overtime, down slightly from \$65.7 million in 2006, but 15.2% higher than in 2005 (\$56.5 million). Approximately 83% of the overtime was for hours worked in excess of 40 per week and paid at 1.5 times normal hourly rates. According to the Legislative Audit Bureau, more than half of the overtime pay was in the Department of Corrections (DOC), with the Departments of Health and Family Services (DHFS), Transportation, and Natural Resources also having significant overtime. Officials from DOC and DHFS cited inadequate numbers of employees as the main factor in increased overtime use.

■ **School Districts to Receive "Sparsity Aid."** In 2008-09, 110 small, rural districts will share \$3.6 million in a new categorical aid program—sparsity aid. To qualify, a district must enroll fewer than 725 students, have fewer than 10 students per square mile, and have at least 20% of students eligible for free or reduced

lunch. Most of the eligible districts are K-12, although six are K-8 and one (Big Foot) is a union high school district. State law sets payment at \$300 per student for districts with at least 50% of students eligible for free or reduced lunch and \$150 per student for other eligible districts. Payments are prorated if funding is not sufficient to pay the full amount. The 2008-09 per student payments will be \$134 and \$67, respectively.

WISTAX FOCUS

■ **Wisconsin Tax and Spending Ranks.** Wisconsin dropped out of the top 10 highest-taxed states in 2006. In "Comparing states: Part I, Taxes" (*Focus #10-08*), new tax figures from the U.S. Census Bureau are analyzed. Wisconsin (11th) moved out of the top ten for the first time since the late 1970s. New Jersey and New Mexico moved past the Badger State due to large tax increases, while Louisiana moved up temporarily as a result of declining income in the wake of hurricane Katrina.

Wisconsin state-local government spending claimed 21.7% of income in 2006. That percentage was about 5% higher than the national average and 22nd highest nationally. In "Comparing states: Part II, Spending" (*Focus #11-08*), WISTAX noted that, compared to other states, Wisconsin ranked highest for corrections and interest on debt (both 10th), but spent the most on K-12 education and welfare.

■ **Reassessments and Property Taxes.** For many individuals, understanding property assessments and their impact, if any, on property tax bills is often limited. In "The most confusing tax issue of all" (*Focus #12-08*), the assessment/property tax relationship is discussed using several straightforward examples. The vignette involving a village's only two residents attempts to reduce the widespread confusion by offering some simple principles to remember. □

The Wisconsin Taxpayers Alliance, founded in 1932, is the state's oldest and most respected private government-research organization. Through its publications, civic lectures, and school talks, WISTAX aims to improve Wisconsin government through citizen education. Nonprofit, nonpartisan, and independently funded, WISTAX is not affiliated with any group—national, state, or local—and receives no government support.

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