

Property Taxes in Wisconsin

Overview

Assembly Committee on Housing

Legislative Fiscal Bureau
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TABLE 1

Composition of Local Government Revenues (Wisconsin Versus U.S. Average, 2004-05)

	<u>Wisconsin</u>	<u>U.S. Average</u>
Property Tax	35.9%	27.9%
Sales and Gross Receipts Taxes	1.5	6.2
Income Tax	N.A.	2.2
Other Taxes	1.2	2.3
Charges and Miscellaneous	<u>16.1</u>	<u>22.5</u>
Total Own Source Revenues	54.7%	61.1%
Intergovernmental Revenues	<u>45.3</u>	<u>38.9</u>
Total Local Government Revenues	100.0%	100.0%

Source: U.S. Department of Commerce, Bureau of the Census.

TABLE 2**Revenue Sources for Local Governments (\$ in Millions)**

	<u>Gross Property Tax</u>	<u>Other Taxes</u>	<u>Intergov- ernmental Aids</u>	<u>Other Revenues</u>	<u>Total</u>
Towns (2006)					
Amount	\$317.8	\$16.6	\$231.8	\$215.1	\$781.3
Percent	40.7%	2.1%	29.7%	27.5%	
Villages (2006)					
Amount	\$400.0	\$45.9	\$168.7	\$749.5	\$1,364.1
Percent	29.3%	3.4%	12.4%	54.9%	
Cities (2006)					
Amount	\$1,545.4	\$175.2	\$1,153.4	\$3,314.0	\$6,188.0
Percent	25.0%	2.8%	18.6%	53.6%	
Counties (2006)					
Amount	\$1,670.0	\$329.2	\$2,054.0	\$2,881.1	\$6,934.3
Percent	24.1%	4.7%	29.6%	41.6%	
School Districts (2005-06)					
Amount	\$3,592.3	\$0.0	\$5,689.1	\$708.0	\$9,989.4
Percent	36.0%	0.0%	56.9%	7.1%	
Technical College Districts (2005-06)					
Amount	\$622.4	\$0.0	\$296.3	\$459.7	\$1,378.4
Percent	45.2%	0.0%	21.5%	33.3%	

TABLE 3

**Wisconsin State and Local Property Taxes
Per \$1,000 of Personal Income and Per Capita
Compared to Other States***

	<u>Property Taxes Per \$1,000 of Personal Income</u>			<u>Property Taxes Per Capita</u>		
	<u>Amount</u>	<u>Rank</u>	<u>Percent of Average</u>	<u>Amount</u>	<u>Rank</u>	<u>Percent of Average</u>
1970	\$63.35	4	138.5%	\$220.50	6	131.6%
1975	52.13	13	116.6	271.09	14	112.2
1980	35.43	19	119.7	360.45	16	119.2
1985	43.46	10	137.2	571.81	12	131.1
1990	43.01	13	126.4	736.13	16	118.1
1995	48.04	7	137.7	1,018.49	11	133.3
2000	39.32	10	123.0	1,058.60	12	119.9
2004	44.15	8	126.9	1,349.86	12	124.6
2005	44.17	9	127.9	1,410.37	12	124.6

*Including the District of Columbia.

Source: U.S. Department of Commerce.

TABLE 5

Total Property Tax Levy by Taxing Jurisdiction (\$ in Millions)

<u>Year Levied</u>	<u>Gross Property Tax*</u>	<u>Municipal & Special District</u>	<u>County</u>	<u>Elementary & Secondary (K-12) Schools</u>	<u>Technical College Districts</u>
1970(71)					
Amount	\$1,179.0	\$220.8	\$251.1	\$674.0	\$26.2
Percent	100.0%	18.7%	21.3%	57.2%	2.2%
1975(76)					
Amount	\$1,601.3	\$369.9	\$241.4	\$899.5	\$78.9
Percent	100.0%	23.1%	15.1%	56.2%	4.9%
1980(81)					
Amount	\$2,210.0	\$479.6	\$355.5	\$1,219.9	\$133.4
Percent	100.0%	21.7%	16.1%	55.2%	6.0%
1985(86)					
Amount	\$3,203.5	\$765.2	\$489.8	\$1,738.3	\$185.6
Percent	100.0%	23.9%	15.3%	54.3%	5.8%
1990(91)					
Amount	\$4,388.2	\$1,070.6	\$697.5	\$2,356.4	\$235.4
Percent	100.0%	24.4%	15.9%	53.7%	5.4%
1995(96)					
Amount	\$5,738.9	\$1,379.2	\$964.5	\$3,023.6	\$331.3
Percent	100.0%	24.0%	16.8%	52.7%	5.8%
2000(01)					
Amount	\$6,604.5	\$1,837.1	\$1,316.1	\$2,927.8	\$466.3
Percent	100.0%	27.8%	19.9%	44.3%	7.1%
2005(06)					
Amount	\$8,326.7	\$2,361.1	\$1,671.1	\$3,592.3	\$622.0
Percent	100.0%	28.4%	20.1%	43.1%	7.5%
2006(07)					
Amount	\$8,706.4	\$2,461.6	\$1,723.9	\$3,787.9	\$650.6
Percent	100.0%	28.3%	19.8%	43.5%	7.5%
Annualized Average Growth Rates					
1970-75	6.3%	10.9%	-0.8%	5.9%	24.6%
1975-80	6.7	5.3	8.0	6.3	11.1
1980-85	7.7	9.8	6.6	7.3	6.8
1985-90	6.5	6.9	7.3	6.3	4.9
1990-95	5.5	5.2	6.7	5.1	7.1
1995-00	2.8	5.9	6.4	-0.6	7.1
2000-05	4.7	5.1	4.9	4.2	5.9
2005-06	4.6	4.3	3.2	5.4	4.6
1970-2006	5.7%	6.9%	5.5%	4.9%	9.3%

*The state forestry tax is not individually reflected and accounts for the remainder of the total levy.

TABLE 6

Change in the State Average Property Tax Rate -- 1970(71) to 2006(07)

Year Levied (Collected)	Full Value of All Property	Statewide Property Tax Levy		Tax Rate Per \$1,000 of Value	
		Gross	Net	Gross	Net
1970(71)	\$34,790,499,300	\$1,178,975,199	\$1,039,383,102	\$33.89	\$29.88
1975(76)	58,549,890,092	1,601,263,271	1,262,918,209	27.35	21.57
1980(81)	108,480,469,889	2,210,004,212	1,901,104,090	20.37	17.52
1985(86)	123,021,487,280	3,203,487,573	2,744,387,590	26.04	22.31
1990(91)	141,370,307,160	4,388,165,512	4,068,860,512	31.04	28.78
1995(96)	201,538,109,000	5,738,930,868	5,267,648,137	28.48	26.14
2000(01)	286,321,491,800	6,604,531,375	6,046,744,052	23.07	21.12
2005(06)	427,933,562,000	8,326,736,844	7,739,898,537	19.46	18.09
2006(07)	468,983,199,800	8,706,368,588	7,971,304,861	18.56	17.00

Annualized Average Growth Rates

1970 - 1975	11.0%	6.3%	4.0%	-4.2%	-6.3%
1975 - 1980	13.1	6.7	8.5	-5.7	-4.1
1980 - 1985	2.5	7.7	7.6	5.0	4.9
1985 - 1990	2.8	6.5	8.2	3.6	5.2
1990 - 1995	7.3	5.5	5.3	-1.7	-1.9
1995 - 2000	7.3	2.8	2.8	-4.1	-4.2
2000 - 2005	8.4	4.7	5.1	-3.3	-3.1
2005 - 2006	9.6	4.6	3.0	-4.6	-6.0
1970 - 2006	7.5%	5.7%	5.8%	-1.7%	-1.6%

Net tax levies and rates include reductions for credits that were not extended to all property owners: personal property tax relief (PPTR) for owners of Line A personal property in 1970(71) through 1980(81) and the lottery credit for property used as the owner's principal residence in 1995(96), 2000(01), 2005(06), and 2006(07).

TABLE 7

Estimated Property Tax Bills for a Median-Valued Home Based on Statewide Average Tax Rates

	1992(93)	1993(94)	1994(95)	1995(96)	1996(97)	1997(98)	1998(99)	1999(00)	2000(01)	2001(02)	2002(03)	2003(04)	2004(05)	2005(06)	2006(07)
Value	\$71,789	\$76,226	\$81,478	\$87,295	\$92,472	\$97,188	\$101,095	\$106,160	\$112,200	\$119,370	\$126,473	\$133,821	\$142,814	\$153,525	\$164,118
Type of Tax															
School	\$1,307	\$1,354	\$1,344	\$1,335	\$1,098	\$1,102	\$1,134	\$1,137	\$1,173	\$1,202	\$1,233	\$1,280	\$1,351	\$1,324	\$1,364
Municipal	461	478	501	518	551	575	595	605	644	671	694	704	730	748	757
County	375	390	408	426	442	464	480	495	527	556	576	587	605	616	621
Technical College	124	131	139	146	152	158	164	175	187	200	209	215	221	229	234
Other	55	59	60	59	47	49	50	50	51	55	58	58	61	62	62
Gross Tax	\$2,322	\$2,412	\$2,452	\$2,484	\$2,290	\$2,348	\$2,423	\$2,462	\$2,582	\$2,684	\$2,770	\$2,844	\$2,968	\$2,979	\$3,038
Tax Credits															
School Levy	-144	-142	-141	-138	-200	-196	-191	-187	-184	-179	-177	-174	-171	-168	-208
Lottery &															
Gaming	-167	-105	-110	-125	0	-77	-52	-166	-67	-77	-76	-83	-91	-81	-96
Net Tax Bill	\$2,011	\$2,165	\$2,201	\$2,221	\$2,090	\$2,075	\$2,180	\$2,109	\$2,331	\$2,428	\$2,517	\$2,587	\$2,706	\$2,730	\$2,734
Change from Prior Year															
Gross Tax Amount	\$90	\$32	\$40	\$32	-\$194	\$58	\$75	\$39	\$120	\$102	\$86	\$74	\$124	\$11	\$59
Percent	3.9%	1.3%	1.7%	1.3%	-7.8%	2.5%	3.2%	1.6%	4.9%	4.0%	3.2%	2.7%	4.4%	0.4%	2.0%
Net Tax Amount	\$154	\$36	\$36	\$20	-\$131	-\$15	\$105	-\$71	\$222	\$97	\$89	\$70	\$119	\$24	\$4
Percent	7.7%	1.7%	1.7%	0.9%	-5.9%	-0.7%	5.1%	-3.3%	10.5%	4.2%	3.7%	2.8%	4.6%	0.9%	0.1%