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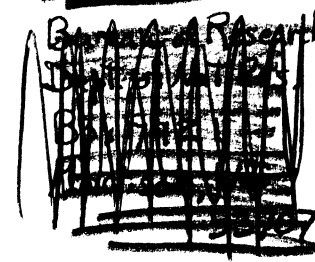
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**EFFECT OF STATE  
LAND OWNERSHIP ON  
PROPERTY TAXES**

DEPARTMENT OF NATURAL RESOURCES  
**RESEARCH**

By  
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Bureau of Real Estate



**REPORT 121**

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**ABSTRACT**

The amount of state-owned land does not appear to have an adverse effect on property taxes. The evidence suggests that factors other than the amount of public land influence the level of property taxes.

**CONTENTS**

- 1 Introduction
- 1 Effect on Town Taxes
  - Relation to Other Municipalities in the County, 2
  - Factors Affecting Local Taxes, 2
- 3 Effect on County Taxes
- 3 Effect on School Taxes

**INTRODUCTION**

A number of towns in Wisconsin have a large percentage of state land located within their borders. This raises the question as to whether a significant amount of state-owned land has an adverse effect on local property taxes.

To address this question, tax relationships (based on 1981 taxes paid in 1982) were examined in those towns in Wisconsin which have the highest percentage of state-owned lands.

**EFFECTS ON TOWN TAXES**

Local taxes were compared in the 35 towns (in 19 counties) with 10% or more of their lands in state ownership (Table 1). In these townships the amount of state-owned land seems to have no direct relationship to the size of the town levy or to the level of the town's tax rate.

Eight of the 35 towns (22.9%) collected little or no local taxes. In fact, four of the towns used surplus funds from other revenues to reduce their county or school levies.

### Relation to Other Municipalities in the County

Comparisons were made between the tax rates of the 35 towns with the most state-owned land and other municipalities in those 19 counties to determine if there were differences (Table 2).

Information in this table shows that (1) In 32 of the 35 towns, the town rate was less than the average local tax rate of all municipalities in the county. In only three, Lake Tomahawk, Woodruff, and Boulder Junction, were the rates higher. (2) The town rate of all 35 towns was less than the average of all the city and the village rates in the county. (3) In 23 of the 35 towns, the town rate was less than the average of all the town rates in the county.

These results suggest that a high percentage of state-owned land in a township does not increase local taxes, and may have the effect of lowering the local portion of property taxes.

### Factors Affecting Local Taxes

If the amount of state land in these 35 towns does not increase town taxes, the question arises as to what does affect local taxes. In Tables 3 and 4 the tax rates of the 35 towns were compared with the equalized valuation in the town and the town population. Lake Tomahawk and Woodruff departed from the norm, and the Town of Nelson in Buffalo County with a tax rate of \$2.51 per \$1,000, was also higher than expected. On the other hand, the local tax rate in Arbor Vitae, Newbold, Auburn, Greenbush, and Eau Pleine were all far below the norm. Despite these few exceptions, it seems that there is some correlation and that the higher the tax base and the greater the number of people the higher local taxes will be. This is contrary to the popular belief that by increasing the tax base, local taxes go down. Identifying the factors that affect local taxes is not a simple matter.

For instance, in the case of the Town of Nelson which had a relatively high tax rate, the decision in 1978 to incorporate the Village of Nelson with 378 people from a portion of the town changed the taxing pattern, generated more costs, and appears to have caused the town rate to increase.

In the case of the towns of Lake Tomahawk and Woodruff, which also had high tax rates, some perspective of what happened to their taxes over the last 10 years is illustrated in Tables 5 and 6. While the equalized valuation of all towns in Wisconsin increased 296% from 1971 to 1981, Lake Tomahawk increased 344% and Woodruff, 382%. During the same period the state's population increased 7%, Lake Tomahawk's increased 40%, and Woodruff's increased 44%. The town levy of all towns in Wisconsin increased 147%, Lake Tomahawk's increased 259%, and Woodruff's increased 129%. Throughout the 10 years, both towns had higher local tax rates than the county average. In other words, their tax base and population increased dramatically with resulting increases in their local property tax levy.

The specific factor causing these two townships to depart from the norm and have higher local taxes is probably related to the type and costs of the services they perform. Several years ago, Woodruff built a very nice community building with police and fire departments plus sewer and water services. In effect, Woodruff provides village-type services with

accompanying costs. Lake Tomahawk is similar. Higher tax rates, it seems, are the direct result of the types and costs of the services provided.

Factors causing the local tax in several towns in Oneida County to be below the norm are fairly apparent in two cases. For instance, the Town of Newbold is located adjacent to and west of the City of Rhinelander. It has several high valued subdivisions to which it provides little or no services. The Town of Pelican also has a low tax rate. It is located east of Rhinelander, has a large industrial park, large shopping mall, and provides few services. For other towns, the reasons for low tax rates may not be so apparent. In Table 7 the towns in Oneida County with state land are compared to those towns without state land. Because so many factors influence property taxes and the system is so complicated, it is difficult to generalize or simplify. Each town is unique and different, and the effects of the various factors are not always the same. However, what appears to affect local taxes the most is the number of people and the type of governmental services being delivered.

Property taxes in Wisconsin are also subject to a number of state aid programs. One of these, the state shared revenue program has three broad goals: (1) to provide property tax relief by sharing state-collected taxes with localities; (2) to provide equity among local units of government by distributing more aid to localities with low per capita valuation and/or high per capita spending; and (3) to provide aids on utility property which is not taxed locally. Also, the state property tax relief program serves to shift part of the property tax burden to state-collected revenues. Under this program, tax relief is given directly to taxpayers in the form of a state credit on the property tax bill. Another program being phased in during 1982-84 is designed to shift more of the burden of funding elementary and secondary education from the property tax to state general revenue sources. State aids to school districts is based on a guaranteed equalized valuation per student for the purpose of providing equality of educational opportunities throughout the state. Aids-in-lieu of taxes on state recreational land is based on property valuation and distributed to municipalities in which the land is located. The result of these various programs is that if additional land is acquired by the state for natural resources purposes, property taxes are not adversely affected.

#### EFFECT ON COUNTY TAXES

The 25 counties with the highest percentage of state-owned land were compared by county tax rate per \$1,000 of equalized valuation (Table 8). Vilas County with 21.8% of its lands in state ownership had the second lowest tax rate of \$1.78. Columbia County with a low percentage of state-owned land, was lowest at \$1.77. The state average is \$3.66. It appears from these data that county taxes are not higher in counties with a large percentage of state-owned land.

#### EFFECT ON SCHOOL TAXES

Since there are several school districts in each county, the data on school tax rates are more difficult to compare. However, the Lakeland School District in Vilas County has by far the lowest tax rate even though state aid provided only 8.25% of the district's cost (Table 9). In fact, if the tax

rates of all the school districts in each county are averaged, Vilas County has the lowest average rate (\$7.57) followed by Oneida, Green Lake, Fond du Lac, Douglas, Sheboygan, Burnett, Jackson, Sawyer, and Iron. School taxes are apparently not higher in counties with a large percentage of state-owned land.

TABLE 1. Town Taxes in 35 towns with highest percentage of state-owned land in Wisconsin.

| Percent<br>State-owned<br>Land in<br>Town | Town          | County      | Town Levy<br>1980 | Town Value<br>Equalized | Town Tax<br>Rate | Surplus Funds<br>Used to Reduce<br>Total Levy |
|-------------------------------------------|---------------|-------------|-------------------|-------------------------|------------------|-----------------------------------------------|
| 90.0                                      | Millston      | Jackson     | --                | \$ 3,710,400            | --               |                                               |
| 76.0                                      | Boulder Jct.  | Vilas       | \$ 140,087        | 76,917,700              | .0018212         |                                               |
| 67.4                                      | Woodruff      | Oneida      | 212,259           | 54,809,000              | .0038727         |                                               |
| 64.7                                      | Plum Lake     | Vilas       | 34,588            | 36,082,200              | .0009585         |                                               |
| 63.8                                      | Arbor Vitae   | Vilas       | 78,849            | 97,789,100              | .0008063         |                                               |
| 63.0                                      | W. Marshland  | Burnett     | --                | 5,650,800               | --               | \$27,005                                      |
| 53.6                                      | L. Tomahawk   | Oneida      | 153,594           | 37,345,000              | .0041128         |                                               |
| 51.4                                      | Manitowish W. | Vilas       | 103,662           | 67,785,200              | .0015292         |                                               |
| 49.9                                      | Green Valley  | Marathon    | 10,000            | 12,107,700              | .0008259         |                                               |
| 47.6                                      | Komensky      | Jackson     | --                | 2,475,000               | --               | 12,064                                        |
| 43.5                                      | Navarino      | Shawano     | 6,943             | 10,117,100              | .0006862         |                                               |
| 36.2                                      | Cedar Rapids  | Rusk        | 50                | 1,202,000               | .0000415         |                                               |
| 32.8                                      | Brule         | Douglas     | 15,500            | 13,392,600              | .0011573         |                                               |
| 30.5                                      | Newbold       | Oneida      | 21,507            | 76,045,300              | .0002828         |                                               |
| 29.0                                      | Auburn        | Fond du Lac | 25,321            | 49,808,900              | .0005083         |                                               |
| 29.2                                      | Williamson    | Dodge       | 38,786            | 25,831,600              | .0015014         |                                               |
| 29.2                                      | Mitchell      | Sheboygan   | 23,257            | 26,310,500              | .0008839         |                                               |
| 28.7                                      | Winter        | Sawyer      | 20,422            | 29,887,500              | .0006832         |                                               |
| 27.9                                      | Anderson      | Burnett     | --                | 8,428,900               | --               | 7,395                                         |
| 26.0                                      | South Fork    | Rusk        | 3,315             | 3,430,200               | .0009664         |                                               |
| 21.2                                      | Highland      | Douglas     | --                | 13,368,300              | --               |                                               |
| 21.0                                      | Greenbush     | Sheboygan   | 11,385            | 34,654,400              | .0003285         |                                               |
| 20.0                                      | Land O' Lakes | Vilas       | 119,000           | 77,300,600              | .0015394         |                                               |
| 19.8                                      | St. Germain   | Vilas       | 99,345            | 69,341,400              | .0013973         |                                               |
| 19.1                                      | Presque Isle  | Vilas       | 96,897            | 81,182,800              | .0012237         |                                               |
| 19.1                                      | Sherman       | Iron        | 4,622             | 19,017,400              | .0002430         |                                               |
| 18.2                                      | Eau Claire    | Portage     | --                | 23,021,600              | --               | 7,299                                         |
| 17.8                                      | Sugar Camp    | Oneida      | 92,658            | 53,252,600              | .0017399         |                                               |
| 15.4                                      | Flambeau      | Price       | 11,474            | 14,134,800              | .0008117         |                                               |
| 14.8                                      | Draper        | Sawyer      | 2,043             | 9,794,000               | .0002085         |                                               |
| 14.1                                      | Mercer        | Iron        | 96,149            | 59,753,100              | .0016091         |                                               |
| 13.0                                      | Nelson        | Buffalo     | 55,017            | 21,910,000              | .0025101         |                                               |
| 11.7                                      | Lake          | Price       | 49,907            | 28,306,300              | .0017631         |                                               |
| 10.3                                      | Solon Springs | Douglas     | 10,360            | 17,263,100              | .0006001         |                                               |
| 9.7                                       | Agenda        | Ashland     | --                | 9,474,300               | --               |                                               |

TABLE 2. Comparison of Town tax rate of towns with highest percentage of state land with other municipalities in the County.\*

| Percent<br>State-owned<br>Land in<br>Town | Town              | Town<br>Tax Rate | Avg. Tax Rate<br>Of All<br>Towns<br>In the County | Avg. Tax Rate<br>Of All<br>Villages<br>In The County | Avg. Tax Rate<br>Of All<br>Cities<br>In The County | Avg. Tax Rate<br>Of All<br>Municipalities<br>In The County |
|-------------------------------------------|-------------------|------------------|---------------------------------------------------|------------------------------------------------------|----------------------------------------------------|------------------------------------------------------------|
| 90.0                                      | Millston          | --               | \$1.75                                            | \$3.26                                               | \$6.66                                             | \$2.55                                                     |
| 63.0                                      | West Marshland    | --               | .80                                               | 6.17                                                 | --                                                 | 1.31                                                       |
| 47.6                                      | Komensky          | --               | 1.75                                              | 3.26                                                 | 6.66                                               | 2.55                                                       |
| 27.9                                      | Anderson          | --               | .80                                               | 6.17                                                 | --                                                 | 1.31                                                       |
| 21.2                                      | Highland          | --               | .74                                               | 1.55                                                 | 7.40                                               | 4.80                                                       |
| 18.2                                      | Eau Pleine        | --               | .35                                               | 2.40                                                 | 8.40                                               | 3.38                                                       |
| 9.7                                       | Agenda            | --               | .94                                               | 8.17                                                 | 5.39                                               | 3.33                                                       |
| 36.2                                      | Cedar Rapids      | \$ .04           | .86                                               | 3.69                                                 | 5.55                                               | 1.96                                                       |
| 14.8                                      | Draper            | .21              | .53                                               | 2.06                                                 | 4.97                                               | 1.04                                                       |
| 19.1                                      | Sherman           | .24              | 1.71                                              | --                                                   | 5.65                                               | 2.59                                                       |
| 30.5                                      | Newbold           | .28              | 2.54                                              | --                                                   | 7.76                                               | 3.28                                                       |
| 21.0                                      | Greenbush         | .33              | .64                                               | 4.69                                                 | 6.87                                               | 4.26                                                       |
| 29.0                                      | Auburn            | .51              | .56                                               | 3.17                                                 | 7.35                                               | 3.57                                                       |
| 10.3                                      | Solon Springs     | .60              | .74                                               | 1.54                                                 | 7.40                                               | 4.80                                                       |
| 28.7                                      | Winter            | .68              | .53                                               | 2.06                                                 | 4.97                                               | 1.04                                                       |
| 43.5                                      | Navarino          | .69              | 1.74                                              | 4.05                                                 | 8.49                                               | 3.11                                                       |
| 63.8                                      | Arbor Vitae       | .81              | 1.33                                              | --                                                   | 8.62                                               | 1.68                                                       |
| 15.4                                      | Flambeau          | .81              | 1.21                                              | 6.36                                                 | 8.11                                               | 3.13                                                       |
| 49.9                                      | Green Valley      | .83              | 1.04                                              | 4.44                                                 | 6.21                                               | 3.19                                                       |
| 29.2                                      | Mitchell          | .88              | .64                                               | 4.69                                                 | 6.87                                               | 4.26                                                       |
| 64.7                                      | Plum Lake         | .96              | 1.33                                              | --                                                   | 8.62                                               | 1.68                                                       |
| 26.0                                      | South Fork        | .97              | .86                                               | 3.69                                                 | 5.55                                               | 1.96                                                       |
| 32.8                                      | Brule             | 1.16             | .74                                               | 1.55                                                 | 7.40                                               | 4.80                                                       |
| 19.8                                      | St. Germain       | 1.22             | 1.33                                              | --                                                   | 8.62                                               | 1.68                                                       |
| 19.1                                      | Presque Isle      | 1.40             | 1.33                                              | --                                                   | 8.62                                               | 1.68                                                       |
| 29.2                                      | Williamstown      | 1.50             | 1.29                                              | 4.30                                                 | 6.07                                               | 3.24                                                       |
| 51.4                                      | Manitowish Waters | 1.53             | 1.33                                              | --                                                   | 8.62                                               | 1.68                                                       |
| 20.0                                      | Land O'Lakes      | 1.54             | 1.33                                              | --                                                   | 8.62                                               | 1.68                                                       |
| 14.1                                      | Mercer            | 1.61             | 1.71                                              | --                                                   | 5.65                                               | 2.59                                                       |
| 17.8                                      | Sugar Camp        | 1.74             | 2.54                                              | --                                                   | 7.76                                               | 3.28                                                       |
| 11.7                                      | Lake              | 1.76             | 1.21                                              | 6.36                                                 | 8.11                                               | 3.13                                                       |
| 76.0                                      | Boulder Jct.      | 1.82             | 1.33                                              | --                                                   | 8.62                                               | 1.68                                                       |
| 13.0                                      | Nelson            | 2.51             | 2.61                                              | 5.07                                                 | 4.23                                               | 3.09                                                       |
| 67.4                                      | Woodruff          | 3.87             | 2.54                                              | --                                                   | 7.76                                               | 3.28                                                       |
| 53.6                                      | L. Tomahawk       | 4.11             | 2.54                                              | --                                                   | 7.76                                               | 3.28                                                       |

\*All rates are per \$1,000 of Full Value.

TABLE 3. Comparison of equalized valuation of 35 towns with highest percentage of state land.

| Percent<br>State-owned<br>Land in<br>Town | County      | Town              | 1981<br>Town's Full<br>Value | Town<br>Tax Rate Per<br>\$1,000 Full Value |
|-------------------------------------------|-------------|-------------------|------------------------------|--------------------------------------------|
| 63.8                                      | Vilas       | Arbor Vitae       | \$97,789,100                 | \$ .81                                     |
| 19.1                                      | Vilas       | Presque Isle      | 81,182,800                   | 1.22                                       |
| 20.0                                      | Vilas       | Land O' Lakes     | 77,300,600                   | 1.54                                       |
| 76.0                                      | Vilas       | Boulder Jct.      | 76,917,700                   | 1.82                                       |
| 30.5                                      | Oneida      | Newbold           | 76,045,300                   | .28                                        |
| 19.8                                      | Vilas       | St. Germain       | 69,341,400                   | 1.40                                       |
| 51.4                                      | Vilas       | Manitowish Waters | 67,785,200                   | 1.53                                       |
| 14.1                                      | Iron        | Mercer            | 59,753,100                   | 1.61                                       |
| 67.4                                      | Oneida      | Woodruff          | 54,809,000                   | 3.87                                       |
| 17.8                                      | Oneida      | Sugar Camp        | 53,252,600                   | 1.74                                       |
| 29.0                                      | Fond du Lac | Auburn            | 49,808,900                   | .51                                        |
| 53.6                                      | Oneida      | Lake Tomahawk     | 37,345,000                   | 4.11                                       |
| 64.7                                      | Vilas       | Plum Lake         | 36,082,200                   | .96                                        |
| 21.0                                      | Sheboygan   | Greenbush         | 34,654,400                   | .33                                        |
| 28.7                                      | Sawyer      | Winter            | 29,887,500                   | .68                                        |
| 11.7                                      | Price       | Lake              | 28,306,300                   | 1.76                                       |
| 29.2                                      | Sheboygan   | Mitchell          | 26,310,500                   | .88                                        |
| 29.2                                      | Dodge       | Williamstown      | 25,831,600                   | 1.50                                       |
| 18.2                                      | Portage     | Eau Claire        | 23,021,600                   | --                                         |
| 13.0                                      | Buffalo     | Nelson            | 21,910,000                   | 2.51                                       |
| 19.1                                      | Iron        | Sherman           | 19,017,400                   | .24                                        |
| 10.3                                      | Douglas     | Solon Springs     | 17,263,100                   | .60                                        |
| 15.4                                      | Price       | Flambeau          | 14,134,800                   | .81                                        |
| 32.8                                      | Douglas     | Brule             | 13,392,600                   | 1.16                                       |
| 21.2                                      | Douglas     | Highland          | 13,368,300                   | --                                         |
| 49.9                                      | Marathon    | Green Valley      | 12,107,700                   | .83                                        |
| 43.5                                      | Shawano     | Navarino          | 10,117,100                   | .69                                        |
| 14.8                                      | Sawyer      | Draper            | 9,794,000                    | .21                                        |
| 9.7                                       | Ashland     | Agenda            | 9,474,300                    | --                                         |
| 27.9                                      | Burnett     | Anderson          | 8,428,900                    | --                                         |
| 63.0                                      | Burnett     | West Marshland    | 5,650,800                    | --                                         |
| 90.0                                      | Jackson     | Millston          | 3,710,400                    | --                                         |
| 26.0                                      | Rusk        | South Fork        | 3,430,200                    | .97                                        |
| 47.6                                      | Jackson     | Komensky          | 2,475,000                    | --                                         |
| 36.2                                      | Rusk        | Cedar Rapids      | 1,202,000                    | .04                                        |

TABLE 4. Comparison of population of 35 towns with highest percentage of state land.

| Percent<br>State-owned<br>Land in<br>Town | County      | Town              | Population | Town<br>Tax Rate Per<br>\$1,000 Full Value |
|-------------------------------------------|-------------|-------------------|------------|--------------------------------------------|
| 63.8                                      | Vilas       | Arbor Vitae       | 2,397      | \$ .81                                     |
| 30.5                                      | Oneida      | Newbold           | 2,288      | .28                                        |
| 29.0                                      | Fond du Lac | Auburn            | 1,854      | .51                                        |
| 21.0                                      | Sheboygan   | Greenbush         | 1,748      | .33                                        |
| 67.4                                      | Oneida      | Woodruff          | 1,448      | 3.87                                       |
| 14.1                                      | Iron        | Mercer            | 1,403      | 1.61                                       |
| 11.7                                      | Price       | Lake              | 1,384      | 1.76                                       |
| 17.4                                      | Oneida      | Sugar Camp        | 1,345      | 1.74                                       |
| 19.8                                      | Vilas       | St. Germain       | 1,195      | 1.40                                       |
| 18.2                                      | Portage     | Eau Pleine        | 976        | --                                         |
| 29.2                                      | Sheboygan   | Mitchell          | 933        | .88                                        |
| 76.0                                      | Vilas       | Boulder Jct.      | 927        | 1.82                                       |
| 20.0                                      | Vilas       | Land O'Lakes      | 794        | 1.54                                       |
| 53.6                                      | Oneida      | Lake Tomahawk     | 755        | 4.11                                       |
| 13.0                                      | Buffalo     | Nelson            | 702        | 2.51                                       |
| 28.7                                      | Sawyer      | Winter            | 671        | .68                                        |
| 29.2                                      | Dodge       | Williamstown      | 651        | 1.50                                       |
| 51.4                                      | Vilas       | Manitowish Waters | 625        | 1.53                                       |
| 9.7                                       | Ashland     | Agenda            | 609        | --                                         |
| 10.3                                      | Douglas     | Solon Springs     | 556        | .60                                        |
| 32.8                                      | Douglas     | Brule             | 555        | 1.16                                       |
| 47.6                                      | Jackson     | Komensky          | 478        | --                                         |
| 43.5                                      | Shawano     | Navarino          | 462        | .69                                        |
| 19.1                                      | Vilas       | Presque Isle      | 405        | 1.22                                       |
| 64.7                                      | Vilas       | Plum Lake         | 392        | .96                                        |
| 15.4                                      | Price       | Flambeau          | 386        | .81                                        |
| 49.9                                      | Marathon    | Green Valley      | 372        | .83                                        |
| 19.1                                      | Iron        | Sherman           | 352        | .24                                        |
| 27.9                                      | Burnett     | Anderson          | 269        | --                                         |
| 14.8                                      | Sawyer      | Draper            | 253        | .21                                        |
| 63.0                                      | Burnett     | West Marshland    | 247        | --                                         |
| 90.0                                      | Jackson     | Millston          | 201        | --                                         |
| 21.2                                      | Douglas     | Highland          | 194        | --                                         |
| 26.0                                      | Rusk        | South Fork        | 148        | .97                                        |
| 36.2                                      | Rusk        | Cedar Rapids      | 26         | .04                                        |

TABLE 5. Trend of taxes in the Town of Woodruff, Oneida County, 1971-81.

| Year             | Population | Town's Full Value | Town Levy | Town Tax Rate Per \$1,000 Value | Avg. Rate Of All Towns In The County |
|------------------|------------|-------------------|-----------|---------------------------------|--------------------------------------|
| 1981             | 1,448      | \$54,809,000      | \$212,259 | \$3.87                          | \$2.54                               |
| 1980             | 1,496      | 50,907,000        | 236,055   | 4.64                            | 2.11                                 |
| 1979             | 1,492      | 47,883,500        | 210,676   | 4.40                            | 1.98                                 |
| 1978             | 1,506      | 41,931,100        | 183,025   | 4.36                            | 1.88                                 |
| 1977             | 1,384      | 34,762,300        | 188,551   | 5.42                            | 2.31                                 |
| 1976             | 1,285      | 28,808,600        | 178,525   | 6.19                            | 1.95                                 |
| 1975             | 1,287      | 24,529,900        | 163,128   | 6.65                            | 2.17                                 |
| 1974             | 1,257      | 19,320,000        | 130,552   | 6.75                            | 2.17                                 |
| 1973             | 1,165      | 15,360,400        | 94,744    | 6.16                            | 2.42                                 |
| 1972             | 1,020      | 12,998,500        | 82,732    | 6.36                            | 2.57                                 |
| 1971             | 1,007      | 11,384,000        | 92,869    | 8.15                            | 3.06                                 |
| Difference       | +441       | +43,425,000       | +119,390  |                                 |                                      |
| Percent Increase | + 44       | +382%             | +129%     |                                 |                                      |

TABLE 6. Trend of taxes in the Town of Lake Tomahawk, Oneida County, 1971-81.

| Year             | Population | Town's Full Value | Town Levy | Town Tax Rate Per \$1,000 Value | Avg. Rate Of All Towns In The County |
|------------------|------------|-------------------|-----------|---------------------------------|--------------------------------------|
| 1981             | 755        | \$37,345,000      | \$153,594 | \$4.11                          | \$2.54                               |
| 1980             | 673        | 35,839,510        | 143,396   | 4.00                            | 2.11                                 |
| 1979             | 592        | 30,309,510        | 102,541   | 3.38                            | 1.98                                 |
| 1978             | 582        | 26,481,300        | 93,519    | 3.53                            | 1.88                                 |
| 1977             | 556        | 21,660,860        | 79,717    | 3.68                            | 2.31                                 |
| 1976             | 542        | 19,156,800        | 77,922    | 4.06                            | 1.95                                 |
| 1975             | 516        | 16,895,100        | 66,559    | 3.93                            | 2.17                                 |
| 1974             | 478        | 14,539,900        | 59,111    | 4.06                            | 2.17                                 |
| 1973             | 452        | 11,606,800        | 65,041    | 5.60                            | 2.42                                 |
| 1972             | 434        | 9,715,900         | 52,112    | 5.36                            | 2.57                                 |
| 1971             | 434        | 8,415,300         | 42,805    | 5.08                            | 3.06                                 |
| Difference       | +174       | +28,929,700       | +110,789  |                                 |                                      |
| Percent Increase | + 40       | +344%             | +259%     |                                 |                                      |

TABLE 7. Comparison of population and taxes in Oneida County towns with and without state lands.

| Percent State-owned Land in Town | Towns With State Land | Population 1981 | Town Tax Rate Per \$1,000 Value | Town Equalized Valuation |
|----------------------------------|-----------------------|-----------------|---------------------------------|--------------------------|
| 0.7                              | Minocqua              | 3,357           | \$5.01                          | \$218,963,800            |
| 30.5                             | Newbold               | 2,288           | .28                             | 76,045,300               |
| 4.5                              | Three Lakes           | 1,863           | 2.99                            | 131,052,400              |
| 67.4                             | Woodruff              | 1,448           | 3.87                            | 54,809,000               |
| 17.4                             | Sugar Camp            | 1,345           | 1.74                            | 53,252,600               |
| 53.6                             | Lake Tomahawk         | 755             | 4.11                            | 37,345,000               |
| <u>Towns Without State Land</u>  |                       |                 |                                 |                          |
| -                                | Pelican               | 3,432           | \$ .37                          | \$70,440,800             |
| -                                | Pine Lake             | 2,718           | 1.87                            | 52,735,000               |
| -                                | Crescent              | 1,741           | .92                             | 44,566,000               |
| -                                | Nokomis               | 897             | .87                             | 32,804,900               |
| -                                | Hazelhurst            | 766             | 1.98                            | 57,044,400               |
| -                                | Cassian               | 605             | 1.48                            | 32,243,000               |
| -                                | Woodboro              | 566             | .96                             | 22,957,000               |
| -                                | Stella                | 527             | .79                             | 14,311,000               |
| -                                | Schoepke              | 400             | .71                             | 23,714,400               |
| -                                | Monico                | 302             | 3.21                            | 6,053,700                |
| -                                | Enterprise            | 273             | -                               | 14,248,000               |
| -                                | Lynne                 | 192             | 4.06                            | 6,138,000                |
| -                                | Lake Rice             | 174             | 1.88                            | 7,043,000                |
| -                                | Prehl                 | 97              | 2.86                            | 2,134,100                |

TABLE 8. Comparison of county tax rates in 25 counties with highest percentage of state land.

| County      | Percent Of State Land | County Tax Rate Per \$1,000 Value | Population | Acres Of State Land |
|-------------|-----------------------|-----------------------------------|------------|---------------------|
| Vilas       | 21.8                  | \$ 1.78                           | 10,958     | 141,813             |
| Burnett     | 11.2                  | 3.17                              | 9,276      | 64,340              |
| Jackson     | 11.1                  | 3.84*                             | 15,325     | 70,641              |
| Sawyer      | 8.6                   | 3.43                              | 9,670      | 73,817              |
| Oneida      | 7.2                   | 2.53                              | 24,427     | 56,005              |
| Iron        | 7.0                   | 3.60                              | 6,533      | 35,512              |
| Green Lake  | 6.7                   | 2.56                              | 16,878     | 16,373              |
| Sheboygan   | 5.1                   | 3.94*                             | 96,660     | 17,353              |
| Douglas     | 4.8                   | 4.27*                             | 44,657     | 41,534              |
| Fond du Lac | 4.0                   | 2.69                              | 84,567     | 18,668              |
| Dodge       | 3.7                   | 3.58                              | 69,004     | 21,530              |
| Waukesha    | 3.2                   | 2.34                              | 231,338    | 13,538              |
| Portage     | 3.2                   | 3.71                              | 47,541     | 16,769              |
| Columbia    | 3.2                   | 1.77                              | 40,150     | 16,302              |
| Waushara    | 3.1                   | 4.33*                             | 14,795     | 12,655              |
| Sauk        | 3.1                   | 3.62                              | 39,057     | 17,143              |
| Rusk        | 3.0                   | 5.45*                             | 14,238     | 17,975              |
| Polk        | 3.0                   | 3.07                              | 26,666     | 15,554              |
| Iowa        | 2.8                   | 4.72*                             | 19,306     | 13,987              |
| Wood        | 2.8                   | 2.76                              | 64,362     | 14,418              |
| Langlade    | 2.3                   | 4.23*                             | 19,220     | 12,917              |
| Price       | 2.3                   | 2.71                              | 14,520     | 18,719              |
| Marathon    | 2.2                   | 4.22*                             | 96,457     | 23,125              |
| Shawano     | 2.2                   | 2.74                              | 32,650     | 13,169              |
| Dane        | 1.7                   | 2.79                              | 290,272    | 13,504              |

\*Indicates the counties that have a tax rate above the state average of \$3.66 per \$1,000 of full value.

TABLE 9. Comparison of school tax rules in counties with the highest percentage of state land.

|                   | Number<br>of<br>Pupils | Cost<br>Per<br>Pupil | Percent<br>Paid By<br>Local Tax | Local Rate<br>Per<br>\$1,000 Value |
|-------------------|------------------------|----------------------|---------------------------------|------------------------------------|
| Vilas             |                        |                      |                                 |                                    |
| Lakeland          | 913                    | \$ 3,980.85          | \$ 91.75                        | \$ 3.51                            |
| Northland Pines   | 1,569                  | 3,161.73             | 95.25                           | 8.43                               |
| Phelps            | 167                    | 3,839.94             | 91.98                           | 10.78                              |
| Burnett           |                        |                      |                                 |                                    |
| Grantsburg        | 850                    | 3,016.34             | 47.27                           | 9.84                               |
| Webster           | 713                    | 3,139.33             | 91.21                           | 9.19                               |
| Siren             | 527                    | 3,370.06             | 54.94                           | 12.21                              |
| Spooner           | 1,546                  | 2,905.40             | 63.38                           | 9.20                               |
| Shell Lake        | 606                    | 3,233.42             | 54.52                           | 10.68                              |
| Jackson           |                        |                      |                                 |                                    |
| Black River Falls | 1,869                  | 2,890.44             | 43.33                           | 9.45                               |
| Alma Center       | 612                    | 3,035.47             | 44.20                           | 11.12                              |
| Taylor            | 246                    | 3,656.86             | 57.19                           | 15.27                              |
| Melrose Minong    | 780                    | 2,938.79             | 54.11                           | 9.28                               |
| Tomah             | 2,694                  | 2,556.87             | 44.21                           | 7.67                               |
| Pittsville        | 832                    | 2,836.08             | 48.30                           | 9.06                               |
| Osseo-Fairchild   | 1,163                  | 2,934.36             | 43.26                           | 9.84                               |
| Sawyer            |                        |                      |                                 |                                    |
| Winter            | 574                    | 3,499.57             | 61.60                           | 11.70                              |
| Hayward           | 1,707                  | 3,336.76             | 69.80                           | 9.64                               |
| Bruce             | 831                    | 2,670.44             | 42.78                           | 8.58                               |
| Birchwood         | 251                    | 4,729.25             | 89.42                           | 14.57                              |
| Oneida            |                        |                      |                                 |                                    |
| Rhineland         | 3,645                  | 2,938.74             | 52.83                           | 9.69                               |
| Three Lakes       | 725                    | 3,109.65             | 90.84                           | 8.92                               |
| Prentice          | 295                    | 2,564.83             | 42.07                           | 7.98                               |
| Tomahawk          | 1,653                  | 2,854.09             | 65.89                           | 9.80                               |
| Lakeland          | 913                    | 3,980.85             | 91.75                           | 3.51                               |
| Elcho             | 517                    | 2,918.04             | 93.44                           | 9.08                               |
| Iron              |                        |                      |                                 |                                    |
| Mercer            | 236                    | 4,225.34             | 94.54                           | 15.90                              |
| Harley            | 790                    | 3,441.60             | 48.71                           | 12.57                              |
| Park Falls        | 1,211                  | 2,880.55             | 50.40                           | 9.77                               |
| Green Lake        |                        |                      |                                 |                                    |
| Markesan          | 1,142                  | 2,724.49             | 75.99                           | 8.95                               |
| Princeton         | 404                    | 3,062.19             | 91.91                           | 9.26                               |
| Green Lake        | 417                    | 4,003.60             | 94.64                           | 10.63                              |
| Berlin            | 1,659                  | 2,774.71             | 59.89                           | 8.63                               |
| Sheboygan         |                        |                      |                                 |                                    |
| Kewaskum          | 2,030                  | 2,614.45             | 58.54                           | 9.09                               |
| Random Lake       | 1,188                  | 2,728.25             | 60.49                           | 9.62                               |
| Cedar Grove       | 732                    | 3,135.43             | 72.88                           | 11.59                              |
| Oostburg          | 845                    | 2,573.54             | 60.87                           | 9.27                               |
| Sheboygan Falls   | 1,763                  | 2,740.94             | 53.99                           | 8.89                               |
| Elkhart Lake      | 791                    | 2,608.00             | 58.71                           | 9.88                               |
| Howards Grove     | 1,009                  | 3,141.97             | 55.54                           | 10.00                              |
| Sheboygan         | 8,832                  | 3,386.11             | 56.43                           | 10.75                              |
| Kohler            | 484                    | 4,209.21             | 88.75                           | 12.22                              |

TABLE 9. (cont.)

|                | Number<br>of<br>Pupils | Cost<br>Per<br>Pupil | Percent<br>Paid By<br>Local Tax | Local Rate<br>Per<br>\$1,000 Value |
|----------------|------------------------|----------------------|---------------------------------|------------------------------------|
| Douglas        |                        |                      |                                 |                                    |
| Solon Springs  | 367                    | 3,070.20             | 44.39                           | 11.15                              |
| Maple          | 1,560                  | 2,961.60             | 41.86                           | 9.63                               |
| Superior       | 5,759                  | 2,962.79             | 42.45                           | 10.18                              |
| Northward      | 584                    | 3,092.12             | 65.11                           | 10.46                              |
| Webster        | 713                    | 3,139.33             | 91.21                           | 9.19                               |
| Fond du Lac    |                        |                      |                                 |                                    |
| Campbellsport  | 1,406                  | 2,375.29             | 67.61                           | 7.99                               |
| Lomira         | 947                    | 2,604.83             | 67.64                           | 7.96                               |
| Oakfield       | 721                    | 4,644.59             | 70.71                           | 12.62                              |
| Waupun         | 2,565                  | 2,724.68             | 57.47                           | 9.03                               |
| Ripon          | 1,882                  | 2,753.02             | 57.28                           | 9.24                               |
| Rosendale      | 1,232                  | 2,894.52             | 54.36                           | 10.37                              |
| N. Fond du Lac | 1,136                  | 2,496.80             | 49.40                           | 8.91                               |
| Fond du Lac    | 6,537                  | 3,022.79             | 60.26                           | 10.56                              |
| New Holstein   | 1,699                  | 2,695.77             | 56.97                           | 9.18                               |
| Dodge          |                        |                      |                                 |                                    |
| Mayville       | 1,173                  | 2,785.81             | 67.10                           | 9.30                               |
| Lomira         | 947                    | 2,604.83             | 67.74                           | 7.96                               |
| Waupun         | 2,565                  | 2,724.68             | 57.47                           | 9.03                               |
| Randolph       | 529                    | 2,959.03             | 74.22                           | 10.07                              |
| Beaver Dam     | 3,195                  | 2,882.73             | 59.86                           | 9.53                               |
| Columbus       | 1,169                  | 3,171.55             | 81.62                           | 10.89                              |
| Waterloo       | 738                    | 3,034.23             | 76.67                           | 10.61                              |
| Dodgeland      | 822                    | 3,366.10             | 72.06                           | 13.15                              |
| Watertown      | 3,468                  | 2,942.88             | 64.41                           | 9.42                               |
| Horicon        | 1,026                  | 2,708.87             | 66.39                           | 9.61                               |
| Hustisford     | 436                    | 3,468.41             | 83.21                           | 14.42                              |

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