

Research Brief

School Districts Account for Rising Tax Levies as Cities and Counties Limit Increases

Following Governor Doyle's veto of the State Legislature's attempt to cap local property taxes, many local officials took it upon themselves to promise to voters that they would either limit tax levy increases to the level that they were able to reach under the legislative measure or actually freeze tax levies at their previous levels. Even so, a sharp rise in school district levies caused property tax levies for Southeastern Wisconsin to increase 4% between 2003 and 2004, slightly more than the 3.8% increase between 2002 and 2003, although significantly less than the 6.2% increase between 2001 and 2002.

Those governments that were specifically targeted by the attempted tax freeze legislation, municipalities and counties, were not responsible for the growth in the gross tax levy increase. County governments in the region increased their levies 2.4%, less than the 2.9% increase the previous year. Municipalities increased their levies 2.5% between 2003 and 2004, significantly less than the 5% increase between 2002 and 2003. School districts, which account for the bulk of the gross tax rate, were most responsible for the larger levy increase this year. Southeastern Wisconsin school districts increased their levies 5.8% between 2003 and 2004, compared to their 3.1% increase between 2002 and 2003.

The Forum's analysis also found that the levy increase, together with increasing property values on existing homes, caused hypothetical taxpayers to have higher taxes in 2004 than in 2003. The hypothetical Southeastern Wisconsin homeowner of a \$100,000 house last year would pay nearly \$70 more in property taxes this year. In order for last year's payment to have remained the same, the 2004 net tax rate would have had to have been \$20.23, 63 cents less than the actual 2004 tax rate, \$20.86.

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Highlights

- Overall, property tax levies in Southeastern Wisconsin increased 4% between 2003 and 2004. Of the major taxing jurisdictions, school districts increased their levies the most, 5.8%, followed at a distance by municipal governments at 2.5% and county governments at 2.4%.
- As was the case in 2003, the Village of West Milwaukee had the highest net tax rate in 2004, \$31.01, while the lowest net tax rate was in Kenosha County's Town of Paris, \$11.21. The City of Milwaukee ranked twelfth with a net tax rate of \$25.30.
- Taxpayers in Milwaukee County face the highest hypothetical net tax rate in 2004, \$25.13 in the aggregate. This is followed at a distance by \$20.86 in Kenosha County and \$20.41 in Racine County. Walworth County's aggregate net tax rate is \$18.13, in Ozaukee the rate is \$18.09, and Washington County's rate is \$17.86. Waukesha County's aggregate net tax rate is the lowest, \$17.69.
- Despite decreasing tax rates, increasing property values on existing homes caused tax payments to increase. A hypothetical homeowner in Kenosha County faced the biggest increase, 4.9%.

Annual Spending and Taxing Report

This report on property taxes is the second in a series of two that the Forum is releasing this year in its annual spending and taxing analysis, which includes the 29 cities, 55 villages, and 63 towns in the seven-county Southeast Wisconsin region. Our first report, on property values, is available on the Forum's website.

To receive a copy of this report, go to our website, www.publicpolicyforum.org, or contact the Forum at 633 W. Wisconsin Avenue, Suite 406, Milwaukee, WI 53203. Phone: (414)276-8240.



Government Officials Promise Tax Caps

The 2003-2005 biennial state budget debates had to address a historic state budget deficit; therefore, cuts to state aid to local governments were necessary. Municipalities, counties, and school districts were confronted by the reality that they would either have to cut spending, increase revenue from sources other than the state, or do both in order to make up for state aid cuts. It was at this point that pressure began to be applied from many sources, including citizens, state officials, and local government officials, to refrain from increasing property taxes in response to cuts in state aid. In fact, the state legislature tried to include in the budget a cap on local government property taxes that could not be surpassed without specific authorization from taxpayers themselves in the form of a referendum. This measure was vetoed by Governor Doyle (although legislators are still attempting to pass another version, this time in the form of a constitutional amendment), but the belief was widespread that local governments should take the initiative themselves to either cut taxes or stay under the cap as it was passed in the legislature.

The plan that legislators wanted to pass was a cap on the property tax levy rather than the rate. Legislators concentrated on the levy because the tax rate can decrease while the levy (and thus the amount that governments are able to spend) still increases if property values increase enough. Since the purpose of the measure was to limit both government spending and property tax payments, the legislature focused on capping the levy. It is important to realize, though, that the legislature's plan was not a tax freeze. Rather, the measure would have allowed municipalities and

The Significance of Property Tax Rates and Tax Levies

This Research Brief compiles data (from the Department of Revenue) on 2003-2004 tax levies and tax rates of municipalities in the seven-county Southeastern Wisconsin area. These data are considered preliminary because they have not been fully audited yet. The tax levy is the amount of money that each taxing jurisdiction (county, municipality, school district, technical college district, tax increment finance district, special district, and the state) budget to receive from property taxes. These levies were decided in 2003 for the 2004 budgets. In order to arrive at the tax rate, each government divides the levy by the total property value (tax base) in its jurisdiction and multiplies the result by 1,000. This calculation allows the property tax payments to be distributed evenly among taxpayers according to their individual property values.

Because each property taxpayer lives within several taxing jurisdictions, the tax rates are added together to arrive at the gross tax rate. However, the tax rate that actually determines each taxpayer's payment is lower — the net tax rate — because the state tax credit is subtracted from the gross tax rate. Taxpayers determine their individual payment by dividing their property value by 1,000 and multiplying the resulting number by the net tax rate.



Gross Tax Levies Increase Most in Ozaukee County Jurisdictions

counties to increase their levies by the percentage increase in property value that the jurisdiction experienced due to new construction. The reasoning was that a government should not be penalized for expanding its tax base. If the area is developing, it may need to provide further services, thus increasing the tax levy that is necessary to provide those services. Some municipal and county leaders accepted this plan as their mandate (although it was not adopted) and pledged to taxpayers that they would not increase their levy past the threshold provided in the measure, while others went further and promised to actually freeze their tax levies at the previous year's level.

Our analysis of property tax levies in Southeastern Wisconsin reveals that, despite the rhetoric of tax freezes, the 4% gross tax levy increase between 2003 and 2004 was actually greater than the 3.8% increase between 2002 and 2003. In fact, in 2003 there were already signs that governments had been successful in keeping their levies under better control than in the previous year when tax levies increased 6.2%. The reason for the larger increase this year, however, was not those governments targeted by state lawmakers to keep their levies in check, municipalities and counties. Actually Southeastern Wisconsin county governments increased their levies less than last year, 2.4% as opposed to 2.9%. Also, municipalities saw a more dramatic decrease in one-year tax levy growth: from 5% between 2002 and 2003 to 2.5% between 2003 and 2004. Rather, school districts, which are being confronted by not only a substantial loss in state aid, as the state took back its two-thirds funding commitment to schools, but also great uncertainty regarding their future support from the state, as the governor created a task force to completely rework the state's school funding formula, increased their levies the most between 2003 and 2004, 5.8%, a significant jump from the 2002-2003 3.1% increase.

The impact of the school district levy increase on

the gross levy increase can be seen more dramatically when what happened with individual municipalities is considered. Sixty percent of the region's gross levies increased this year more than they did last year. Seventy-one percent of school districts increased their tax levies more, while only 41% of the county levies increased more, and only 40% of the municipal levies increased more between 2003 and 2004.

In terms of county aggregates' performance relative to each other, Ozaukee County's taxing jurisdictions increased their gross levies the most between 2003 and 2004, 6%, a significant jump from their 3.2% increase the year before. Kenosha County's municipalities were close behind with a 5.9% increase, followed by Racine County with a 5.6% increase. Walworth County's aggregate gross levy increase was 5.3%, followed by Washington at 5.2% and Waukesha at 5.1%. Milwaukee County's jurisdictions had by far the smallest increase in their gross levies, 2.2%. Only Walworth and Milwaukee County's jurisdictions had smaller increases than the year before.

% of Jurisdictions with Larger Tax Levy Increase in 2003-2004 than 2002-2003				
County Aggregate	Gross	School District	County	Municipal
Kenosha	75%	92%	8%	50%
Milwaukee	42%	58%	32%	5%
Ozaukee	79%	71%	100%	43%
Racine	61%	78%	28%	61%
Walworth	56%	59%	22%	52%
Washington	50%	65%	35%	30%
Waukesha	65%	81%	57%	41%

Note: Bold indicates less than 50%.

Table 1



2003-2004 Tax Levy Changes

Municipality	Gross Levy Change	School Dist Levy Change	County Levy Change	Municipal Levy Change	Municipality	Gross Levy Change	School Dist Levy Change	County Levy Change	Municipal Levy Change
Kenosha County	5.94%	9.08%	3.77%	2.62%	Town of Saukville	3.70%	4.68%	1.19%	7.09%
Town of Brighton	9.34%	10.16%	6.53%	18.00%	Village of Belgium	3.43%	-0.56%	3.17%	-0.75%
Town of Bristol	-0.67%	-2.57%	-1.60%	8.48%	Village of Fredonia	10.04%	13.29%	9.33%	4.99%
Town of Paris	5.37%	6.41%	-0.53%	-0.53%	Village of Grafton	4.86%	4.64%	6.37%	2.73%
Town of Randall	5.24%	12.72%	1.80%	-15.06%	Village of Saukville	7.83%	8.22%	6.70%	8.45%
Town of Salem	9.62%	13.49%	4.93%	7.17%	Village of Thiensville	1.87%	0.12%	3.75%	0.80%
Town of Somers	8.59%	10.84%	6.01%	8.08%	City of Cedarburg	6.74%	10.21%	7.85%	1.59%
Town of Wheatland	5.26%	7.91%	-0.21%	11.00%	City of Mequon	5.48%	4.13%	7.88%	7.24%
Village of Paddock Lake	6.54%	12.25%	2.15%	3.73%	City of Port Washington	6.02%	6.92%	5.55%	0.41%
Village of Pleasant Prairie	7.20%	9.23%	4.46%	3.23%	Racine County	5.60%	7.07%	3.68%	4.76%
Village of Silver Lake	6.63%	10.56%	4.65%	2.74%	Town of Burlington	2.85%	3.22%	3.87%	1.17%
Village of Twin Lakes	10.27%	14.47%	7.18%	5.81%	Town of Caledonia	6.87%	10.44%	3.97%	5.69%
City of Kenosha	4.89%	8.31%	3.66%	1.76%	Town of Dover	6.31%	8.06%	7.17%	1.00%
Milwaukee County	2.23%	3.59%	-0.03%	0.93%	Town of Mount Pleasant	6.06%	10.56%	2.82%	3.62%
Village of Bayside	3.21%	6.09%	1.10%	-0.34%	Town of Norway	2.47%	3.42%	1.48%	2.87%
Village of Brown Deer	1.86%	6.29%	-2.98%	-0.44%	Town of Raymond	5.26%	4.60%	9.58%	-3.95%
Village of Fox Point	2.43%	4.98%	-1.94%	2.13%	Town of Rochester	10.03%	7.74%	10.01%	19.17%
Village of Greendale	-0.80%	0.73%	-4.87%	0.00%	Town of Waterford	8.52%	5.36%	14.92%	3.57%
Village of Hales Corners	2.27%	1.86%	-2.11%	1.63%	Town of Yorkville	6.40%	4.40%	11.26%	0.55%
Village of River Hills	0.62%	1.08%	-0.68%	0.00%	Village of Elmwood Park	5.68%	9.99%	2.43%	2.28%
Village of Shorewood	4.00%	6.96%	-1.56%	3.50%	Village of North Bay	7.76%	15.52%	7.82%	0.00%
Village of West Milwaukee	7.94%	13.81%	5.69%	3.55%	Village of Rochester	4.69%	4.36%	6.68%	-0.03%
Village of Whitefish Bay	2.51%	1.98%	1.87%	2.86%	Village of Sturtevant	10.51%	9.42%	1.99%	10.55%
City of Cudahy	-0.32%	-4.38%	-1.63%	1.57%	Village of Union Grove	-0.79%	-4.36%	0.88%	2.32%
City of Franklin	5.27%	9.85%	1.48%	1.32%	Village of Waterford	8.79%	8.85%	11.34%	6.92%
City of Glendale	5.10%	5.56%	-0.83%	3.45%	Village of Wind Point	5.67%	11.42%	3.81%	-0.41%
City of Greenfield	1.90%	4.72%	-0.68%	0.00%	City of Burlington	0.45%	-2.43%	-2.98%	-1.09%
City of Milwaukee	1.50%	1.39%	0.23%	0.81%	City of Racine	5.78%	8.06%	-0.14%	6.00%
City of Oak Creek	4.21%	6.28%	1.85%	1.86%	Walworth County	5.28%	5.12%	5.68%	2.19%
City of Saint Francis	-0.73%	4.04%	-2.23%	0.90%	Town of Bloomfield	0.91%	-0.22%	7.82%	-7.69%
City of South Milwaukee	0.92%	1.21%	-0.77%	-0.19%	Town of Darien	2.22%	3.53%	1.10%	-1.00%
City of Wauwatosa	3.73%	8.36%	1.24%	0.02%	Town of Delavan	7.05%	9.10%	6.76%	3.37%
City of West Allis	2.46%	6.28%	-1.31%	0.84%	Town of East Troy	7.79%	11.92%	4.60%	3.48%
Ozaukee County	6.04%	6.18%	7.24%	4.47%	Town of Geneva	0.01%	-2.41%	2.24%	4.12%
Town of Belgium	9.94%	10.57%	10.39%	4.54%	Town of La Fayette	1.85%	2.46%	1.24%	1.19%
Town of Cedarburg	8.16%	10.62%	8.33%	-0.14%	Town of La Grange	4.40%	6.08%	4.92%	-16.39%
Town of Fredonia	8.83%	10.96%	7.95%	0.88%	Town of Linn	6.19%	5.93%	10.06%	-4.43%
Town of Grafton	7.12%	5.13%	7.09%	21.62%	Town of Lyons	23.11%	22.94%	26.72%	0.53%
Town of Port Washington	10.17%	11.48%	8.96%	7.65%	Town of Richmond	6.47%	6.99%	4.11%	15.40%
					Town of Sharon	-1.61%	-1.80%	-2.35%	0.09%

Note: County totals are for all municipalities that fall within the county borders, including those municipalities that are in more than one county. However, municipalities that are in more than one county are only included under their primary county in this table.

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2003-2004 Tax Levy Changes

Municipality	Gross Levy Change	School Dist Levy Change	County Levy Change	Municipal Levy Change	Municipality	Gross Levy Change	School Dist Levy Change	County Levy Change	Municipal Levy Change
Town of Spring Prairie	3.57%	6.24%	3.84%	-2.23%	Town of Eagle	19.36%	25.89%	5.88%	19.77%
Town of Sugar Creek	4.97%	4.96%	5.54%	2.80%	Town of Genesee	3.50%	4.23%	0.51%	8.28%
Town of Troy	4.86%	9.41%	2.70%	-1.65%	Town of Lisbon	5.17%	6.75%	2.61%	2.84%
Town of Walworth	1.42%	1.95%	1.03%	0.51%	Town of Merton	6.14%	6.31%	6.73%	4.15%
Town of Whitewater	6.56%	7.56%	4.69%	11.52%	Town of Mukwonago	5.66%	8.65%	2.60%	1.81%
Village of Darien	6.91%	0.44%	-1.64%	5.71%	Town of Oconomowoc	9.64%	13.03%	7.50%	2.38%
Village of East Troy	8.84%	12.32%	5.24%	0.55%	Town of Ottawa	8.60%	10.24%	5.32%	2.43%
Village of Fontana	6.98%	4.18%	4.89%	3.21%	Town of Summit	10.74%	11.27%	5.62%	19.95%
Village of Genoa City	5.49%	-8.94%	0.67%	0.62%	Town of Vernon	6.09%	8.03%	2.03%	6.66%
Village of Sharon	1.41%	0.02%	0.59%	4.46%	Town of Waukesha	5.84%	5.36%	3.10%	15.76%
Village of Walworth	3.83%	3.05%	2.47%	7.03%	Village of Big Bend	2.44%	6.16%	-0.16%	-0.03%
Village of Williams Bay	4.78%	8.40%	2.63%	0.00%	Village of Butler	3.45%	5.71%	0.71%	0.00%
City of Delavan	4.95%	8.81%	6.55%	5.92%	Village of Chenequa	9.61%	11.92%	13.90%	1.02%
City of Elkhorn	4.08%	2.30%	3.56%	4.19%	Village of Dousman	13.44%	45.77%	39.72%	12.78%
City of Lake Geneva	2.93%	0.67%	7.52%	3.79%	Village of Eagle	19.64%	39.61%	4.00%	2.29%
City of Whitewater	5.97%	0.85%	-1.57%	1.33%	Village of Elm Grove	4.46%	7.03%	5.20%	0.38%
Washington County	5.16%	6.48%	3.05%	3.17%	Village of Hartland	2.54%	2.52%	2.88%	2.72%
Town of Addison	3.06%	2.48%	2.06%	4.70%	Village of Lac La Belle	15.27%	15.79%	9.05%	25.36%
Town of Barton	3.14%	7.10%	2.18%	-9.10%	Village of Lannon	0.93%	5.33%	-1.76%	-6.12%
Town of Erin	6.21%	8.39%	2.75%	0.00%	Village of Men. Falls	1.57%	1.90%	3.27%	0.15%
Town of Farmington	7.34%	10.20%	2.60%	3.35%	Village of Merton	8.84%	7.43%	12.59%	9.05%
Town of Germantown	3.62%	2.58%	1.01%	16.80%	Village of Mukwonago	8.34%	9.90%	3.06%	9.36%
Town of Hartford	7.56%	8.65%	3.26%	5.91%	Village of Nashotah	5.87%	5.99%	7.42%	4.21%
Town of Jackson	4.10%	6.48%	2.08%	-4.00%	Village of North Prairie	9.96%	13.78%	7.92%	5.24%
Town of Kewaskum	6.32%	8.65%	1.07%	7.17%	Village of Ocon. Lake	8.69%	12.59%	6.03%	2.31%
Town of Polk	7.39%	7.45%	6.94%	0.00%	Village of Pewaukee	6.72%	8.00%	3.97%	5.12%
Town of Richfield	5.18%	5.05%	3.30%	7.74%	Village of Sussex	11.36%	14.44%	6.00%	3.35%
Town of Trenton	13.67%	16.70%	12.07%	3.94%	Village of Wales	6.92%	9.82%	5.26%	-0.17%
Town of Wayne	4.30%	12.14%	4.39%	-24.67%	City of Brookfield	2.72%	3.09%	1.32%	3.10%
Town of West Bend	5.86%	5.82%	3.12%	12.99%	City of Delafield	9.07%	12.53%	9.33%	1.30%
Village of Germantown	5.12%	5.01%	3.53%	3.50%	City of Muskego	9.03%	14.89%	7.41%	4.43%
Village of Jackson	6.45%	9.29%	5.02%	5.08%	City of New Berlin	0.69%	6.35%	6.32%	6.50%
Village of Kewaskum	2.52%	4.44%	-2.80%	3.31%	City of Oconomowoc	9.79%	12.70%	5.70%	5.45%
Village of Newburg	10.28%	9.69%	5.16%	15.32%	City of Pewaukee	6.03%	7.65%	4.75%	2.26%
Village of Slinger	2.46%	1.85%	1.68%	1.56%	City of Waukesha	5.61%	7.54%	4.80%	5.92%
City of Hartford	5.93%	9.53%	2.08%	4.41%	Southeast Wisconsin	4.03%	5.79%	2.40%	2.47%
City of West Bend	3.35%	5.09%	0.91%	2.73%					
Waukesha County	5.10%	7.34%	4.60%	4.25%					
Town of Brookfield	3.75%	3.82%	1.64%	6.19%					
Town of Delafield	7.25%	8.38%	6.31%	3.16%					

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Tax Rates in Urban, More Populous Municipalities are Higher

The net tax rate is the piece of property tax analysis that homeowners are typically most concerned about for the simple reason that the net tax rate allows them to determine what their property tax bill will be. Of course, a high tax rate does not necessarily mean that that jurisdiction's taxpayers will pay the most in taxes; on the contrary, if a taxpayer in such an area has a lower property value, his tax payment may actually be lower than that of a counterpart in a jurisdiction with a lower net tax rate but a house that is valued higher.

In 2004, taxpayers who live in Milwaukee County municipalities face the highest net tax rate, \$25.13 in the aggregate. The next highest aggregate net tax rate, \$20.86 in Kenosha County, is almost \$5 lower than in Milwaukee. Racine County's tax rate is \$20.41, followed by \$18.13 in Walworth County, \$18.09 in Ozaukee County, and \$17.86 in Washington County. Waukesha County's aggregate net tax rate is the lowest, \$17.69 in 2004.

A look at individual municipalities' net tax rate rankings provides a more dramatic representation of these data. Specifically, 100% of Milwaukee County's municipalities ranked in the top third of net tax rates, while the middle third was better represented in Kenosha County, Racine County, and Waukesha County municipalities. In Ozaukee and Washington Counties the plurality of municipalities ranked in the bottom third of net tax rates. Walworth County's rankings were much more evenly distributed, with 33% of its municipalities ranking in the top third, 30% in the middle third, and 37% in the bottom third.

A key reason for higher tax rates is how urban that area is; specifically, areas that are more developed typically have higher tax rates because they provide more services than the more rural areas that lack sewer and water systems in favor of privately maintained septic systems and wells, or that may have little need for police services. This explains in part why Milwaukee County's municipalities have relatively high tax rates. The county has only cities

and villages, which are more developed than the towns that the remaining counties in the region have, and Milwaukee County also has more population, leading to the need for costly services such as police and fire that are naturally more necessary in areas with more people than in areas with fewer people.

Indeed, while 76% of cities in the region had net tax rates that ranked in the top third and only 3% in the bottom third, the opposite phenomenon was seen in the less developed towns, with 0% ranking in the top third and 67% ranking in the bottom third. In terms of population, of municipalities with fewer than 3,000 people, only 17% had net tax rates that ranked in the top third, while 67% of municipalities with more than 10,000 people ranked in the top third.

Although these patterns show little change year to year, it is significant to note how municipalities changed their tax rates in relation to each other. This is especially interesting since local officials often cite lowering tax rates in other municipalities as a reason to lower their tax rates, since the claim is that municipalities have to make sure that their tax rate trends be commensurate with those in other municipalities in order to remain attractive to those people and businesses who are deciding where to locate.

The trend in 2004 was to decrease net tax rates. However, rates in some areas of the region decreased more than in others, which can be seen when analyzing the change in ranking. If a municipality lowered its rate more, its ranking will increase from a smaller number to a larger number and vice versa. Washington County municipalities' rankings increased the most, with only 25% experiencing lower rankings than the year before, while 33% of Walworth County's municipalities had lower rankings this year, and 37% of Milwaukee's municipalities had lower rankings. In Racine County, half of the municipalities' rankings were lower, followed by 54% in Waukesha County, and 71% in Ozaukee County. Kenosha County's tax rates decreased the least relative to other areas, with 83% of its municipalities having a lower ranking in 2004 than in 2003.



2004 Net Tax Rate Rankings

Municipality	2004 Net Tax Rate	2004 Rank	2003 Net Tax Rate	2003 Rank	Municipality	2004 Net Tax Rate	2004 Rank	2003 Net Tax Rate	2003 Rank
Kenosha County	\$20.86	--	\$21.28	--	Town of Saukville	\$14.61	132	\$14.26	140
Town of Brighton	\$16.98	92	\$17.11	101	Village of Belgium	\$17.85	75	\$18.45	75
Town of Bristol	\$18.37	68	\$18.97	67	Village of Fredonia	\$19.23	57	\$19.06	65
Town of Paris	\$11.21	147	\$10.94	147	Village of Grafton	\$20.65	37	\$20.98	37
Town of Randall	\$16.18	111	\$16.19	118	Village of Saukville	\$20.67	36	\$20.21	51
Town of Salem	\$18.46	66	\$18.24	77	Village of Thiensville	\$20.67	35	\$21.07	35
Town of Somers	\$17.78	78	\$17.98	85	City of Cedarburg	\$20.92	34	\$20.94	39
Town of Wheatland	\$18.19	70	\$17.84	86	City of Mequon	\$16.90	95	\$17.11	100
Village of Paddock Lake	\$21.13	33	\$20.96	38	City of Port Washington	\$20.35	41	\$20.36	46
Village of Pleasant Prairie	\$18.47	64	\$18.86	69	Racine County	\$20.41	--	\$20.74	--
Village of Silver Lake	\$20.38	40	\$20.66	44	Town of Burlington	\$17.82	77	\$18.35	76
Village of Twin Lakes	\$20.20	44	\$20.24	49	Town of Caledonia	\$19.22	58	\$19.26	60
City of Kenosha	\$23.79	21	\$24.55	22	Town of Dover	\$17.70	81	\$18.13	81
Milwaukee County	\$25.13	--	\$26.19	--	Town of Mount Pleasant	\$18.37	69	\$18.56	72
Village of Bayside	\$25.71	11	\$26.70	8	Town of Norway	\$17.89	74	\$18.23	79
Village of Brown Deer	\$25.85	9	\$26.07	11	Town of Raymond	\$16.99	91	\$18.04	83
Village of Fox Point	\$24.89	13	\$25.31	17	Town of Rochester	\$17.72	80	\$18.10	82
Village of Greendale	\$27.70	3	\$28.27	3	Town of Waterford	\$17.84	76	\$19.20	62
Village of Hales Corners	\$24.80	14	\$25.50	16	Town of Yorkville	\$17.35	85	\$18.48	74
Village of River Hills	\$23.95	20	\$25.11	18	Village of Elmwood Park	\$16.13	112	\$16.24	115
Village of Shorewood	\$27.08	5	\$27.32	6	Village of North Bay	\$19.14	61	\$19.82	55
Village of West Milwaukee	\$31.01	1	\$32.37	1	Village of Rochester	\$17.27	88	\$18.20	80
Village of Whitefish Bay	\$23.25	23	\$24.57	20	Village of Sturtevant	\$20.15	45	\$19.86	54
City of Cudahy	\$26.30	7	\$27.91	5	Village of Union Grove	\$21.46	29	\$22.86	27
City of Franklin	\$25.87	8	\$26.42	10	Village of Waterford	\$22.14	27	\$23.39	25
City of Glendale	\$24.14	18	\$24.56	21	Village of Wind Point	\$17.32	86	\$17.67	89
City of Greenfield	\$24.65	15	\$25.50	13	City of Burlington	\$21.87	28	\$22.41	30
City of Milwaukee	\$25.30	12	\$26.66	9	City of Racine	\$24.51	16	\$24.40	23
City of Oak Creek	\$23.97	19	\$25.04	19	Walworth County	\$18.13	--	\$18.93	--
City of Saint Francis	\$27.72	2	\$28.42	2	Town of Bloomfield	\$19.24	54	\$21.32	34
City of South Milwaukee	\$24.38	17	\$25.62	12	Town of Darien	\$13.23	146	\$13.50	145
City of Wauwatosa	\$22.63	24	\$23.49	24	Town of Delavan	\$16.70	99	\$17.23	98
City of West Allis	\$26.66	6	\$27.23	7	Town of East Troy	\$16.19	110	\$16.25	113
Ozaukee County	\$18.09	--	\$18.18	--	Town of Geneva	\$17.38	84	\$18.49	73
Town of Belgium	\$14.42	136	\$14.41	136	Town of La Fayette	\$15.77	120	\$16.24	116
Town of Cedarburg	\$16.50	101	\$16.34	111	Town of La Grange	\$15.89	118	\$16.61	104
Town of Fredonia	\$14.50	134	\$14.31	138	Town of Linn	\$16.36	102	\$17.61	90
Town of Grafton	\$16.10	113	\$15.93	121	Town of Lyons	\$15.56	123	\$16.39	110
Town of Port Washington	\$16.21	108	\$15.89	122	Town of Richmond	\$16.08	114	\$16.25	114
					Town of Sharon	\$19.73	50	\$20.17	52

Note: County totals are for all municipalities that fall within the county borders, including those municipalities that are in more than one county. However, municipalities that are in more than one county are only included under their primary county in this table.

Table 3 (Page 1 of 2)



2004 Net Tax Rate Rankings

Municipality	2004 Net Tax Rate	2004 Rank	2003 Net Tax Rate	2003 Rank	Municipality	2004 Net Tax Rate	2004 Rank	2003 Net Tax Rate	2003 Rank
Town of Spring Prairie	\$17.20	89	\$17.83	87	Town of Eagle	\$14.46	135	\$13.21	146
Town of Sugar Creek	\$15.91	117	\$16.58	105	Town of Genesee	\$13.87	142	\$13.98	143
Town of Troy	\$16.22	107	\$16.43	108	Town of Lisbon	\$16.32	104	\$16.52	106
Town of Walworth	\$16.79	97	\$17.31	96	Town of Merton	\$14.30	138	\$14.96	131
Town of Whitewater	\$16.19	109	\$16.42	109	Town of Mukwonago	\$14.72	131	\$14.82	133
Village of Darien	\$25.72	10	\$25.50	14	Town of Oconomowoc	\$14.60	133	\$14.75	134
Village of East Troy	\$20.10	47	\$20.53	45	Town of Ottawa	\$14.99	127	\$15.06	130
Village of Fontana	\$16.82	96	\$17.47	92	Town of Summit	\$14.73	130	\$14.47	135
Village of Genoa City	\$23.62	22	\$25.50	15	Town of Vernon	\$14.22	141	\$14.16	142
Village of Sharon	\$27.23	4	\$27.91	4	Town of Waukesha	\$13.79	144	\$13.85	144
Village of Walworth	\$21.25	31	\$21.76	32	Village of Big Bend	\$19.92	49	\$20.22	50
Village of Williams Bay	\$18.00	72	\$18.23	78	Village of Butler	\$20.43	39	\$20.68	43
City of Delavan	\$22.36	25	\$23.00	26	Village of Chenequa	\$17.67	83	\$19.04	66
City of Elkhorn	\$21.32	30	\$22.15	31	Village of Dousman	\$18.06	71	\$19.45	57
City of Lake Geneva	\$21.13	32	\$22.80	28	Village of Eagle	\$19.55	51	\$17.60	91
City of Whitewater	\$20.54	38	\$20.81	40	Village of Elm Grove	\$19.40	53	\$20.34	47
Washington County	\$17.86	--	\$18.52	--	Village of Hartland	\$17.95	73	\$18.88	68
Town of Addison	\$16.35	103	\$17.19	99	Village of Lac La Belle	\$15.49	124	\$15.13	128
Town of Barton	\$14.22	140	\$14.92	132	Village of Lannon	\$18.47	65	\$18.63	71
Town of Erin	\$15.98	116	\$16.33	112	Village of Menomonee Falls	\$18.81	62	\$19.92	53
Town of Farmington	\$14.24	139	\$14.32	137	Village of Merton	\$16.27	106	\$17.45	93
Town of Germantown	\$16.92	94	\$17.45	94	Village of Mukwonago	\$19.23	55	\$19.14	63
Town of Hartford	\$16.29	105	\$16.43	107	Village of Nashotah	\$17.69	82	\$18.65	70
Town of Jackson	\$15.10	126	\$15.69	124	Village of North Prairie	\$16.73	98	\$17.07	103
Town of Kewaskum	\$15.77	121	\$15.80	123	Village of Ocon. Lake	\$15.36	125	\$15.53	126
Town of Polk	\$14.36	137	\$15.11	129	Village of Pewaukee	\$19.18	60	\$19.53	56
Town of Richfield	\$16.63	100	\$17.29	97	Village of Sussex	\$17.75	79	\$17.67	88
Town of Trenton	\$13.76	145	\$14.25	141	Village of Wales	\$15.84	119	\$16.17	119
Town of Wayne	\$14.83	128	\$15.67	125	City of Brookfield	\$18.58	63	\$19.13	64
Town of West Bend	\$13.84	143	\$14.31	139	City of Delafield	\$17.31	87	\$18.03	84
Village of Germantown	\$20.11	46	\$21.03	36	City of Muskego	\$19.22	59	\$19.41	58
Village of Jackson	\$18.41	67	\$19.23	61	City of New Berlin	\$19.47	52	\$20.29	48
Village of Kewaskum	\$19.23	56	\$19.28	59	City of Oconomowoc	\$17.13	90	\$17.35	95
Village of Newburg	\$16.97	93	\$17.10	102	City of Pewaukee	\$15.63	122	\$16.05	120
Village of Slinger	\$20.24	43	\$21.44	33	City of Waukesha	\$20.27	42	\$20.77	41
City of Hartford	\$22.16	26	\$22.45	29	Southeastern Wisconsin	\$20.86	--	\$21.57	--
City of West Bend	\$20.00	48	\$20.70	42					
Waukesha County	\$17.69	--	\$18.18	--					
Town of Brookfield	\$15.98	115	\$16.19	117					
Town of Delafield	\$14.82	129	\$15.27	127					

Note: County totals are for all municipalities that fall within the county borders, including those municipalities that are in more than one county. However, municipalities that are in more than one county are only included under their primary county in this table.

Table 3 (Page 2 of 2)



Despite Tax Rate Decreases, Tax Payments Increase Throughout Region

As has been shown, governments typically increase their property tax levies year to year (with some notable exceptions), but increasing property values allow property tax rates to decrease. What does this mean for the taxpayer? Usually, it means that the taxpayer will be paying more in taxes because most of the property value increase is generally as a result of increases to already existing properties as opposed to new construction.

The tables below illustrate this phenomenon. We note each county aggregate's total change in residential economic equalized property value between 2002 and 2003. We focus on the economic change because a change as a result of new construction will not affect the property tax payments of property

owners of already existing homes. Table 5 shows that although in every county, aggregate net tax rates decreased, they did not decrease as substantially as the aggregate residential economic property value increased. As a result, as is shown in Table 4, if the typical home experienced the county aggregate's percent growth, the tax rate did not go down enough to cause that homeowner to have a lower property tax bill.

Kenosha County's average taxpayer's bill increased the most between 2003 and 2004, 4.9%, followed closely by Ozaukee and Racine, both at 4.8%. The Waukesha County aggregate tax payment increased 3.9%, while Walworth's and Washington's both increased 3.1%. Milwaukee County's payment change was the smallest by far, 2.1%.

Average Tax Payment Changes 2003-2004

County Aggregate	2002 Home Value	2003 Net Tax Rate	2003 Tax Payment	Residential Tax Base Change*	2003 Home Value	2004 Net Tax Rate	2004 Tax Payment	Payment Change
Kenosha	\$100,000	\$21.28	\$2,128	7.0%	\$107,000	\$20.86	\$2,232	4.9%
Milwaukee	\$100,000	\$26.19	\$2,619	6.4%	\$106,400	\$25.13	\$2,674	2.1%
Ozaukee	\$100,000	\$18.18	\$1,818	5.3%	\$105,300	\$18.09	\$1,905	4.8%
Racine	\$100,000	\$20.74	\$2,074	6.5%	\$106,500	\$20.41	\$2,174	4.8%
Walworth	\$100,000	\$18.93	\$1,893	7.6%	\$107,600	\$18.13	\$1,951	3.1%
Washington	\$100,000	\$18.52	\$1,852	6.9%	\$106,900	\$17.86	\$1,909	3.1%
Waukesha	\$100,000	\$18.18	\$1,818	6.8%	\$106,800	\$17.69	\$1,889	3.9%
SE Wisconsin	\$100,000	\$21.57	\$2,157	6.6%	\$106,600	\$20.86	\$2,224	3.1%

Table 4

2003-2004 Actual Changes and Changes Necessary for Tax Payment to Remain the Same on \$100,000 House in 2002 with Average Property Value Increase

County Aggregate	2002-03 Residential Tax Base Change*	2003-04 Net Tax Rate Change	Net Tax Rate Decline Necessary to Have no Tax Payment Increase	2004 Net Tax Rate	2004 Net Tax Rate Necessary to Have no Tax Payment Increase
Kenosha	7.0%	-2.0%	-6.5%	\$20.86	\$19.89
Milwaukee	6.4%	-4.0%	-6.0%	\$25.13	\$24.61
Ozaukee	5.3%	-0.5%	-5.1%	\$18.09	\$17.26
Racine	6.5%	-1.6%	-6.1%	\$20.41	\$19.47
Walworth	7.6%	-4.2%	-7.1%	\$18.13	\$17.59
Washington	6.9%	-3.6%	-6.5%	\$17.86	\$17.32
Waukesha	6.8%	-2.7%	-6.4%	\$17.69	\$17.02
SE Wisconsin	6.6%	-3.3%	-6.2%	\$20.86	\$20.23

Table 5

* The change depicted in these tables refers only to the residential tax base change due to market conditions rather than new construction.



School Districts Have Highest Tax Rates

Table 6 on the next three pages shows the gross tax rate for each municipality as well as each of its components with the exception of the state forestry tax rate, which is \$0.20. These components include the following tax rates: school district, technical college district, county, municipal, special district, and Tax Increment Financing (TIF) district. A TIF district can be formed by a city or village for the purpose of making specific improvements within that district for which the tax revenue raised in that district will be set aside to pay the costs. Therefore, if a city has a TIF district, the jurisdictions that would normally receive tax revenue from the properties in that area only receive taxes on the value of the area before it became a TIF district. The value gained thereafter will be taxed, and revenues will go to the TIF district to pay for improvements made.

It should also be noted that the gross tax rates noted in Table 6 are approximate since property owners in certain municipalities will be taxed more or less depending upon which taxing district they

live in. For example, the City of Franklin houses both the Franklin School District and the Oak Creek-Franklin School District. Therefore, the school district tax rate listed in Table 6 for the City of Franklin will not be the rate at which every Franklin taxpayer is taxed.

Chart 1 below shows that the largest portion of the gross tax rate in Southeastern Wisconsin is consumed by school districts; the aggregate tax rate is \$9.54. This is followed at a distance by the municipal tax rate: \$6.01, and then the county tax rate: \$3.72. The aggregate technical college district tax rate is \$1.62, while the remaining components' rates are all under a dollar: special districts, such as sewerage districts, at \$0.57; TIF districts at \$0.55; and the state forestry tax at \$0.20. The only significant difference to this at the county aggregate level is in Walworth County, where the county tax rate, \$4.75, is significantly higher than the municipal tax rate, \$3.34. This is likely due to Walworth's concentration of towns, which have relatively lower tax rates.

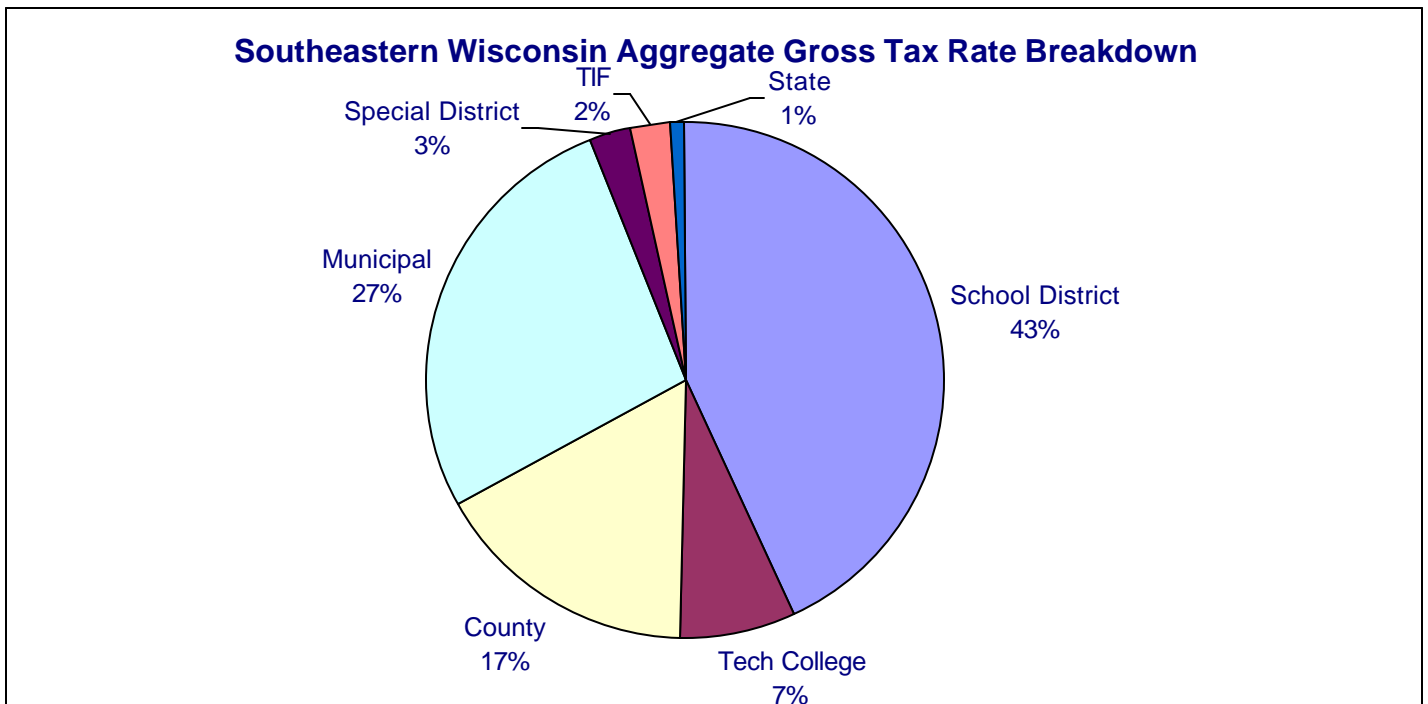


Chart 1



2004 Gross Tax Rates by Component

Municipality	Gross Tax Rate	School District Tax Rate	Tech Coll Dist Tax Rate	County Tax Rate	Municipal Tax Rate	Special District Tax Rate	TIF Tax Rate
Kenosha County	\$22.07	\$9.08	\$1.45	\$4.69	\$6.07	\$0.04	\$0.54
Town of Brighton	\$18.33	\$10.17	\$1.48	\$5.05	\$1.43	\$0.00	\$0.00
Town of Bristol	\$19.85	\$9.96	\$1.48	\$5.05	\$3.08	\$0.07	\$0.00
Town of Paris	\$12.26	\$10.58	\$1.48	\$5.05	-\$5.05	\$0.00	\$0.00
Town of Randall	\$17.43	\$9.33	\$1.48	\$4.69	\$1.66	\$0.07	\$0.00
Town of Salem	\$19.75	\$10.01	\$1.48	\$4.69	\$3.12	\$0.25	\$0.00
Town of Somers	\$19.01	\$9.04	\$1.48	\$5.05	\$3.24	\$0.00	\$0.00
Town of Wheatland	\$19.71	\$10.89	\$1.48	\$5.05	\$2.06	\$0.02	\$0.00
Village of Paddock Lake	\$22.39	\$9.12	\$1.48	\$4.69	\$6.70	\$0.19	\$0.00
Village of Pleasant Prairie	\$19.61	\$8.56	\$1.40	\$4.78	\$3.63	\$0.00	\$1.04
Village of Silver Lake	\$21.67	\$9.59	\$1.48	\$4.69	\$5.71	\$0.00	\$0.00
Village of Twin Lakes	\$21.47	\$9.79	\$1.48	\$4.69	\$5.20	\$0.11	\$0.00
City of Kenosha	\$24.96	\$8.77	\$1.44	\$4.54	\$9.25	\$0.00	\$0.76
Milwaukee County	\$26.51	\$9.62	\$1.93	\$4.66	\$7.95	\$1.51	\$0.65
Village of Bayside	\$27.41	\$12.12	\$1.97	\$4.78	\$6.75	\$1.58	\$0.00
Village of Brown Deer	\$27.60	\$11.85	\$1.97	\$4.78	\$7.21	\$1.59	\$0.00
Village of Fox Point	\$26.61	\$12.35	\$1.97	\$4.78	\$5.73	\$1.59	\$0.00
Village of Greendale	\$29.69	\$13.69	\$1.97	\$4.78	\$7.46	\$1.59	\$0.00
Village of Hales Corners	\$26.43	\$10.50	\$1.91	\$4.62	\$6.80	\$1.54	\$0.86
Village of River Hills	\$25.70	\$11.61	\$1.97	\$4.78	\$5.55	\$1.59	\$0.00
Village of Shorewood	\$28.73	\$12.54	\$1.91	\$4.63	\$7.01	\$1.54	\$0.90
Village of West Milwaukee	\$32.25	\$9.59	\$1.95	\$4.73	\$13.85	\$1.57	\$0.35
Village of Whitefish Bay	\$24.82	\$11.14	\$1.97	\$4.78	\$5.14	\$1.59	\$0.00
City of Cudahy	\$27.75	\$9.17	\$1.65	\$3.99	\$6.89	\$1.33	\$4.52
City of Franklin	\$27.43	\$11.60	\$1.89	\$4.57	\$6.59	\$1.45	\$1.14
City of Glendale	\$25.58	\$10.21	\$1.88	\$4.55	\$6.01	\$1.51	\$1.23
City of Greenfield	\$26.07	\$10.02	\$1.97	\$4.78	\$7.51	\$1.59	\$0.00
City of Milwaukee	\$26.61	\$8.97	\$1.92	\$4.65	\$8.62	\$1.55	\$0.69
City of Oak Creek	\$25.15	\$8.71	\$1.94	\$4.70	\$7.64	\$1.56	\$0.40
City of Saint Francis	\$29.15	\$10.36	\$1.97	\$4.78	\$10.25	\$1.59	\$0.00
City of South Milwaukee	\$25.77	\$10.22	\$1.95	\$4.71	\$8.34	\$0.00	\$0.35
City of Wauwatosa	\$23.70	\$7.73	\$1.93	\$4.67	\$7.09	\$1.55	\$0.53
City of West Allis	\$28.09	\$9.52	\$1.94	\$4.69	\$9.67	\$1.56	\$0.51
Ozaukee County	\$19.50	\$10.27	\$1.94	\$1.94	\$4.86	\$0.00	\$0.29
Town of Belgium	\$15.81	\$10.26	\$1.80	\$2.22	\$1.33	\$0.00	\$0.00
Town of Cedarburg	\$17.94	\$11.26	\$1.97	\$1.94	\$2.57	\$0.00	\$0.00
Town of Fredonia	\$15.83	\$9.78	\$1.81	\$2.22	\$1.82	\$0.00	\$0.00
Town of Grafton	\$17.67	\$11.39	\$1.97	\$1.94	\$2.17	\$0.00	\$0.00
Town of Port Washington	\$17.70	\$10.86	\$1.97	\$2.22	\$2.43	\$0.00	\$0.00
Town of Saukville	\$16.20	\$10.93	\$1.97	\$2.22	\$0.88	\$0.00	\$0.00
Village of Belgium	\$19.16	\$9.09	\$1.52	\$2.05	\$4.84	\$0.00	\$1.47
Village of Fredonia	\$20.54	\$9.93	\$1.79	\$2.02	\$4.72	\$0.00	\$1.87
Village of Grafton	\$22.15	\$11.13	\$1.93	\$1.89	\$6.47	\$0.00	\$0.53
Village of Saukville	\$22.18	\$10.87	\$1.97	\$1.94	\$7.20	\$0.00	\$0.01
Village of Thiensville	\$22.01	\$8.93	\$1.84	\$1.81	\$7.74	\$0.00	\$1.48
City of Cedarburg	\$22.36	\$11.25	\$1.97	\$1.94	\$7.00	\$0.00	\$0.00
City of Mequon	\$18.25	\$9.59	\$1.97	\$1.94	\$4.55	\$0.00	\$0.00
City of Port Washington	\$21.74	\$9.94	\$1.81	\$1.77	\$6.19	\$0.00	\$1.83
Racine County	\$21.62	\$7.86	\$1.43	\$4.44	\$6.81	\$0.13	\$0.75
Town of Burlington	\$19.18	\$7.64	\$1.48	\$5.99	\$3.26	\$0.61	\$0.00
Town of Caledonia	\$20.32	\$7.72	\$1.48	\$4.16	\$6.30	\$0.46	\$0.00
Town of Dover	\$19.09	\$8.29	\$1.48	\$5.99	\$3.13	\$0.00	\$0.00

Note: County totals are for all municipalities that fall within the county borders, including those municipalities that are in more than one county. However, municipalities that are in more than one county are only included under their primary county in this table.

Table 6 (Page 1 of 3)



2004 Gross Tax Rates by Component

Municipality	Gross Tax Rate	School District Tax Rate	Tech Coll Dist Tax Rate	County Tax Rate	Municipal Tax Rate	Special District Tax Rate	TIF Tax Rate
Town of Mount Pleasant	\$19.47	\$7.72	\$1.48	\$4.11	\$5.96	\$0.00	\$0.00
Town of Norway	\$19.43	\$10.63	\$1.39	\$4.81	\$1.88	\$0.53	\$0.00
Town of Raymond	\$18.38	\$8.43	\$1.48	\$5.99	\$2.28	\$0.00	\$0.00
Town of Rochester	\$19.15	\$8.94	\$1.48	\$5.69	\$2.76	\$0.08	\$0.00
Town of Waterford	\$19.34	\$8.96	\$1.48	\$5.99	\$2.70	\$0.00	\$0.00
Town of Yorkville	\$18.81	\$8.81	\$1.48	\$5.99	\$2.33	\$0.00	\$0.00
Village of Elmwood Park	\$17.27	\$7.72	\$1.48	\$4.11	\$3.76	\$0.00	\$0.00
Village of North Bay	\$20.26	\$7.72	\$1.48	\$4.12	\$6.75	\$0.00	\$0.00
Village of Rochester	\$18.81	\$9.45	\$1.48	\$5.64	\$2.03	\$0.00	\$0.00
Village of Sturtevant	\$20.94	\$5.28	\$1.01	\$2.81	\$5.08	\$0.00	\$6.55
Village of Union Grove	\$23.05	\$9.95	\$1.48	\$5.62	\$5.72	\$0.00	\$0.09
Village of Waterford	\$23.52	\$9.08	\$1.42	\$5.42	\$6.48	\$0.00	\$0.93
Village of Wind Point	\$18.45	\$7.72	\$1.48	\$4.11	\$4.76	\$0.18	\$0.00
City of Burlington	\$23.08	\$6.33	\$1.23	\$4.67	\$6.72	\$0.00	\$3.92
City of Racine	\$25.62	\$7.37	\$1.42	\$3.64	\$11.85	\$0.00	\$1.15
Walworth County	\$19.41	\$8.69	\$1.43	\$4.75	\$3.34	\$0.14	\$0.86
Town of Bloomfield	\$20.87	\$10.45	\$1.48	\$5.01	\$3.25	\$0.48	\$0.00
Town of Darien	\$14.40	\$7.31	\$1.48	\$5.01	\$0.39	\$0.00	\$0.00
Town of Delavan	\$17.79	\$7.61	\$1.48	\$5.01	\$2.62	\$0.86	\$0.00
Town of East Troy	\$17.34	\$8.51	\$1.48	\$5.01	\$1.82	\$0.31	\$0.00
Town of Geneva	\$18.91	\$9.69	\$1.48	\$5.01	\$2.52	\$0.00	\$0.00
Town of Lafayette	\$17.16	\$9.00	\$1.48	\$5.01	\$1.46	\$0.00	\$0.00
Town of La Grange	\$17.17	\$9.32	\$1.48	\$5.01	\$0.69	\$0.46	\$0.00
Town of Linn	\$17.63	\$9.03	\$1.48	\$5.01	\$1.86	\$0.04	\$0.00
Town of Lyons	\$16.71	\$9.24	\$1.48	\$5.01	\$0.77	\$0.00	\$0.00
Town of Richmond	\$17.47	\$9.18	\$1.48	\$5.01	\$1.47	\$0.12	\$0.00
Town of Sharon	\$21.51	\$10.36	\$1.48	\$5.01	\$4.45	\$0.00	\$0.00
Town of Spring Prairie	\$18.44	\$7.97	\$1.48	\$5.01	\$3.68	\$0.10	\$0.00
Town of Sugar Creek	\$17.20	\$9.09	\$1.48	\$5.01	\$1.32	\$0.09	\$0.00
Town of Troy	\$17.43	\$8.56	\$1.48	\$5.01	\$2.17	\$0.02	\$0.00
Town of Walworth	\$18.31	\$9.62	\$1.48	\$5.01	\$1.96	\$0.04	\$0.00
Town of Whitewater	\$17.64	\$9.62	\$1.48	\$5.01	\$0.93	\$0.40	\$0.00
Village of Darien	\$26.76	\$6.19	\$1.25	\$4.08	\$10.95	\$0.00	\$4.09
Village of East Troy	\$21.16	\$8.04	\$1.40	\$4.56	\$5.80	\$0.00	\$1.16
Village of Fontana	\$18.04	\$8.15	\$1.44	\$4.70	\$3.08	\$0.00	\$0.46
Village of Genoa City	\$24.91	\$7.32	\$0.98	\$3.19	\$4.86	\$0.00	\$8.37
Village of Sharon	\$28.98	\$11.30	\$1.38	\$4.50	\$9.63	\$0.00	\$1.97
Village of Walworth	\$22.83	\$10.47	\$1.48	\$4.83	\$5.86	\$0.00	\$0.00
Village of Williams Bay	\$19.34	\$9.35	\$1.48	\$4.83	\$3.48	\$0.00	\$0.00
City of Delavan	\$23.34	\$6.42	\$1.30	\$4.24	\$8.36	\$0.00	\$2.82
City of Elkhorn	\$22.50	\$7.91	\$1.27	\$4.14	\$5.82	\$0.00	\$3.16
City of Lake Geneva	\$22.49	\$9.11	\$1.34	\$4.37	\$5.38	\$0.00	\$2.09
City of Whitewater	\$21.85	\$8.09	\$1.25	\$4.06	\$4.82	\$0.00	\$3.43
Washington County	\$19.08	\$8.98	\$1.58	\$3.47	\$4.08	\$0.06	\$0.72
Town of Addison	\$17.62	\$9.07	\$1.53	\$3.73	\$2.38	\$0.71	\$0.00
Town of Barton	\$15.26	\$7.57	\$1.53	\$3.73	\$2.22	\$0.02	\$0.00
Town of Erin	\$17.37	\$10.35	\$1.53	\$3.73	\$1.55	\$0.02	\$0.00
Town of Farmington	\$15.42	\$8.75	\$1.53	\$3.73	\$1.23	\$0.00	\$0.00
Town of Germantown	\$18.46	\$11.12	\$1.97	\$3.73	\$1.44	\$0.00	\$0.00
Town of Hartford	\$17.78	\$10.46	\$1.53	\$3.73	\$1.78	\$0.09	\$0.00
Town of Jackson	\$16.27	\$8.70	\$1.69	\$3.73	\$1.95	\$0.00	\$0.00
Town of Kewaskum	\$16.99	\$8.75	\$1.53	\$3.72	\$2.79	\$0.00	\$0.00
Town of Polk	\$15.59	\$9.14	\$1.57	\$3.73	\$0.80	\$0.16	\$0.00

Note: County totals are for all municipalities that fall within the county borders, including those municipalities that are in more than one county. However, municipalities that are in more than one county are only included under their primary county in this table.

Table 6 (Page 2 of 3)



2004 Gross Tax Rates by Component

Municipality	Gross Tax Rate	School District Tax Rate	Tech Coll Dist Tax Rate	County Tax Rate	Municipal Tax Rate	Special District Tax Rate	TIF Tax Rate
Town of Richfield	\$18.14	\$11.06	\$1.69	\$3.73	\$1.47	\$0.00	\$0.00
Town of Trenton	\$14.70	\$7.29	\$1.53	\$3.73	\$1.93	\$0.03	\$0.00
Town of Wayne	\$15.98	\$8.75	\$1.53	\$3.72	\$1.78	\$0.00	\$0.00
Town of West Bend	\$14.89	\$7.91	\$1.53	\$3.73	\$1.13	\$0.40	\$0.00
Village of Germantown	\$21.53	\$10.51	\$1.87	\$3.25	\$4.54	\$0.00	\$1.15
Village of Jackson	\$19.17	\$5.97	\$1.24	\$3.04	\$5.08	\$0.00	\$3.64
Village of Kewaskum	\$20.48	\$8.75	\$1.53	\$3.44	\$6.57	\$0.00	\$0.00
Village of Newburg	\$17.97	\$7.29	\$1.53	\$3.72	\$5.24	\$0.00	\$0.00
Village of Slinger	\$21.22	\$7.02	\$1.18	\$2.67	\$5.46	\$0.00	\$4.70
City of Hartford	\$23.58	\$10.42	\$1.43	\$3.22	\$6.84	\$0.00	\$1.47
City of West Bend	\$20.98	\$7.02	\$1.47	\$3.31	\$8.22	\$0.00	\$0.76
Waukesha County	\$19.08	\$10.24	\$1.32	\$2.25	\$4.77	\$0.02	\$0.29
Town of Brookfield	\$17.38	\$9.42	\$1.33	\$2.47	\$3.95	\$0.00	\$0.00
Town of Delafield	\$16.21	\$10.83	\$1.33	\$2.47	\$1.23	\$0.14	\$0.00
Town of Eagle	\$15.62	\$9.92	\$1.33	\$2.21	\$1.78	\$0.18	\$0.00
Town of Genesee	\$15.22	\$9.71	\$1.33	\$2.47	\$1.51	\$0.00	\$0.00
Town of Lisbon	\$17.89	\$11.31	\$1.33	\$2.21	\$2.79	\$0.05	\$0.00
Town of Merton	\$15.74	\$10.45	\$1.33	\$2.21	\$1.54	\$0.00	\$0.00
Town of Mukwonago	\$15.91	\$8.97	\$1.33	\$2.47	\$2.90	\$0.04	\$0.00
Town of Oconomowoc	\$15.82	\$9.33	\$1.33	\$2.47	\$2.31	\$0.18	\$0.00
Town of Ottawa	\$16.30	\$10.27	\$1.33	\$2.47	\$1.84	\$0.18	\$0.00
Town of Summit	\$15.97	\$9.60	\$1.33	\$2.47	\$2.31	\$0.06	\$0.00
Town of Vernon	\$15.44	\$8.97	\$1.33	\$2.47	\$2.46	\$0.00	\$0.00
Town of Waukesha	\$15.12	\$9.23	\$1.33	\$2.47	\$1.89	\$0.00	\$0.00
Village of Big Bend	\$21.22	\$8.97	\$1.33	\$2.21	\$8.52	\$0.00	\$0.00
Village of Butler	\$22.01	\$10.54	\$1.25	\$2.07	\$6.57	\$0.00	\$1.38
Village of Chenequa	\$19.05	\$10.80	\$1.33	\$2.47	\$4.25	\$0.00	\$0.00
Village of Dousman	\$18.96	\$10.38	\$1.33	\$2.47	\$4.58	\$0.00	\$0.00
Village of Eagle	\$20.67	\$11.01	\$1.33	\$2.21	\$5.92	\$0.00	\$0.00
Village of Elm Grove	\$20.83	\$10.46	\$1.33	\$2.21	\$6.63	\$0.00	\$0.00
Village of Hartland	\$19.40	\$10.55	\$1.26	\$2.08	\$4.20	\$0.00	\$1.11
Village of Lac La Belle	\$16.57	\$9.22	\$1.33	\$2.47	\$3.31	\$0.04	\$0.00
Village of Lannon	\$20.08	\$11.38	\$1.33	\$2.47	\$4.70	\$0.00	\$0.00
Village of Menomonee Falls	\$20.30	\$10.27	\$1.25	\$2.08	\$5.30	\$0.00	\$1.20
Village of Merton	\$17.56	\$9.67	\$1.33	\$2.47	\$3.89	\$0.00	\$0.00
Village of Mukwonago	\$20.39	\$8.97	\$1.33	\$2.21	\$7.64	\$0.04	\$0.00
Village of Nashotah	\$19.30	\$11.75	\$1.33	\$2.47	\$3.55	\$0.00	\$0.00
Village of North Prairie	\$17.87	\$9.03	\$1.30	\$2.42	\$4.56	\$0.00	\$0.36
Village of Oconomowoc Lake	\$16.50	\$9.22	\$1.33	\$2.47	\$3.28	\$0.00	\$0.00
Village of Pewaukee	\$20.64	\$11.23	\$1.30	\$2.16	\$5.28	\$0.00	\$0.48
Village of Sussex	\$19.08	\$10.12	\$1.18	\$1.96	\$3.50	\$0.00	\$2.12
Village of Wales	\$17.15	\$10.38	\$1.33	\$2.47	\$2.77	\$0.00	\$0.00
City of Brookfield	\$20.06	\$10.44	\$1.33	\$2.21	\$5.88	\$0.00	\$0.00
City of Delafield	\$18.66	\$10.54	\$1.31	\$2.17	\$4.12	\$0.00	\$0.31
City of Muskego	\$20.62	\$11.36	\$1.33	\$2.21	\$5.51	\$0.00	\$0.01
City of New Berlin	\$21.13	\$11.93	\$1.38	\$2.21	\$5.41	\$0.00	\$0.00
City of Oconomowoc	\$18.20	\$8.96	\$1.29	\$2.15	\$5.10	\$0.00	\$0.51
City of Pewaukee	\$17.00	\$10.43	\$1.33	\$2.47	\$2.56	\$0.00	\$0.00
City of Waukesha	\$21.53	\$8.99	\$1.30	\$2.15	\$8.33	\$0.00	\$0.55
Southeastern Wisconsin	\$22.20	\$9.54	\$1.62	\$3.72	\$6.01	\$0.57	\$0.55

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2004 Property Tax Analysis

Property tax levies in the seven counties of Southeastern Wisconsin increased 4% between 2003 and 2004, slightly more than the 3.8% increase last year. The Public Policy Forum's annual analysis of property taxes in Southeastern Wisconsin also found:

- School districts were most responsible for the bigger levy increase this year as compared to last year; 71% of school districts in Southeastern Wisconsin had more substantial growth in their tax levies, while 41% of the county levies increased more than the year before, and 40% of municipal levies increased more.
- Urban, more populous jurisdictions typically have higher tax rates. While 76% of cities in the region had net tax rates that ranked in the top third, 67% of less populous towns had net tax rates that ranked in the bottom third. Additionally, 67% of municipalities with over 10,000 people had net tax rates that ranked in the top third, while 17% of municipalities with fewer than 3,000 people had top third rankings.
- Although net tax rates decreased throughout the region, the key reason was higher property values rather than decreasing tax levies. As a result, the average taxpayer has a higher tax bill in 2004 than in 2003. Kenosha County's average taxpayer's bill increased the most, 4.9%, while Milwaukee County's payment change was the smallest, 2.1%.

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