

# 2020

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A publication of Forward Analytics

*A Division of the Wisconsin Counties Association*

# THE GREEN BOOK

*A book of county facts, 3rd Edition*

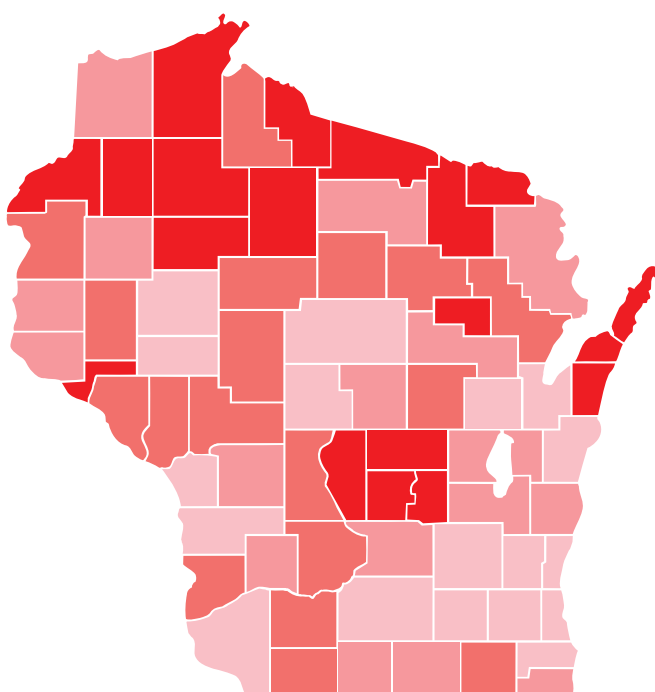
## Property Tax Levy

The property tax is the major local revenue source for counties. On average, property taxes account for nearly 40% of county revenues. In 2019, counties levied more than \$2.2 billion in property taxes, or \$390 per capita.

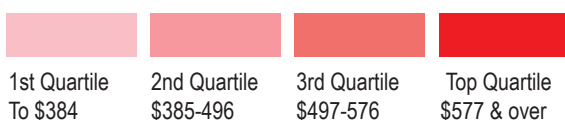
Property tax levies depend on county spending, state aid, and other county revenues. The highest per capita property taxes were found primarily in northern and central Wisconsin. Levies were above \$700 per resident in nine counties and below \$300 per capita in six counties.

### County Levy Per Capita, 2019/20

Counties by Quartile, Low to High Amount



Property Tax Levies: Low to High



Source: Wisconsin Department of Revenue

## County Levy Per Capita

Levied in 2019, Payable in 2020

County	Prop. Tax	County	Prop. Tax
Adams	\$885	Marathon	371
Ashland	506	Marinette	419
Barron	472	Marquette	899
Bayfield	740	Menominee	647
Brown	347	Milwaukee	319
Buffalo	512	Monroe	386
Burnett	659	Oconto	529
Calumet	419	Oneida	465
Chippewa	301	Outagamie	332
Clark	513	Ozaukee	246
Columbia	482	Pepin	602
Crawford	538	Pierce	476
Dane	359	Polk	521
Dodge	384	Portage	435
Door	1,059	Price	657
Douglas	387	Racine	286
Dunn	516	Richland	492
Eau Claire	349	Rock	439
Florence	956	Rusk	592
Fond du Lac	440	St. Croix	406
Forest	615	Sauk	501
Grant	244	Sawyer	695
Green	469	Shawano	414
Green Lake	792	Sheboygan	434
Iowa	562	Taylor	569
Iron	1,011	Trempealeau	511
Jackson	513	Vernon	370
Jefferson	356	Vilas	818
Juneau	502	Walworth	576
Kenosha	413	Washburn	682
Kewaunee	595	Washington	276
La Crosse	300	Waukesha	270
Lafayette	500	Waupaca	542
Langlade	516	Waushara	740
Lincoln	508	Winnebago	406
Manitowoc	378	Wood	366

## Statewide Measures

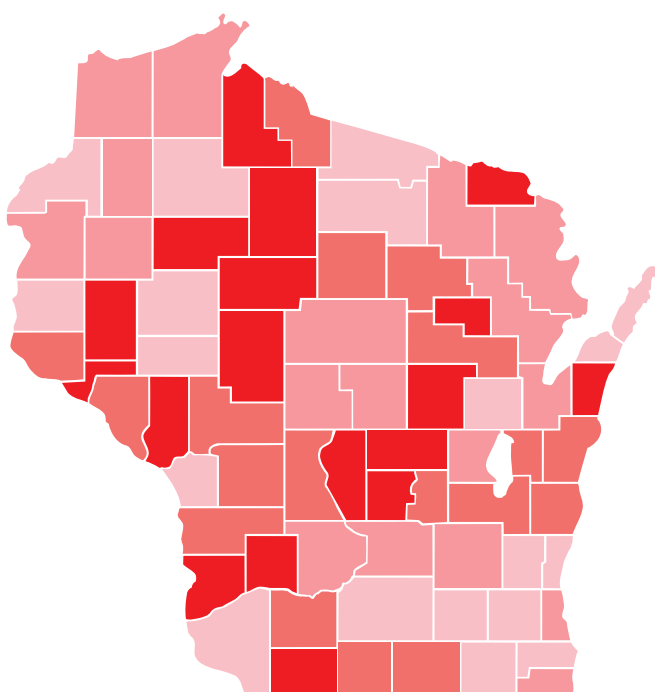
Average	\$390	Median	\$496
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# Property Tax Rates

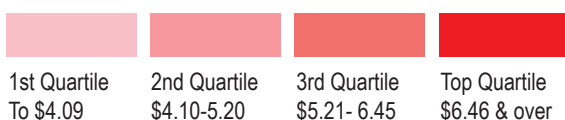
Property tax rates vary widely by county. The tax rate is a ratio of the county levy to the value of all taxable property in the county, excluding the value in tax incremental finance (TIF) districts. In general, counties with higher tax levies have higher rates, while those with more taxable property value have lower rates. The highest rates were mostly in central and north central Wisconsin.

Statewide, the county property tax rate in 2019/20 averaged \$4.09 per \$1,000 of taxable property value.

## County Property Tax Rates, 2019/20 Counties by Quartile, Low to High Amount



Rate: Low to High



Source: Wisconsin Department of Revenue

## County Property Tax Rate (per \$1,000 of Value)

Levied in 2019, Payable in 2020

County	Tax Rate	County	Tax Rate
Adams	\$6.81	Marathon	4.71
Ashland	6.58	Marinette	4.43
Barron	4.99	Marquette	8.36
Bayfield	4.20	Menominee	8.43
Brown	4.18	Milwaukee	4.79
Buffalo	5.85	Monroe	5.34
Burnett	3.62	Oconto	5.02
Calumet	5.37	Oneida	2.35
Chippewa	3.43	Outagamie	3.86
Clark	8.04	Ozaukee	1.76
Columbia	4.78	Pepin	7.00
Crawford	7.48	Pierce	5.72
Dane	2.90	Polk	4.72
Dodge	5.15	Portage	5.17
Door	4.09	Price	6.58
Douglas	4.81	Racine	3.50
Dunn	7.10	<b>Richland</b>	<b>7.36</b>
Eau Claire	4.07	Rock	6.00
Florence	6.64	Rusk	7.15
Fond du Lac	5.88	St. Croix	3.51
Forest	4.83	Sauk	4.44
Grant	3.95	Sawyer	3.18
Green	5.43	Shawano	5.32
Green Lake	6.45	Sheboygan	5.22
Iowa	6.36	Taylor	8.14
Iron	6.09	Trempealeau	6.71
Jackson	6.32	Vernon	5.57
Jefferson	4.09	Vilas	2.47
Juneau	6.15	Walworth	3.88
Kenosha	4.64	Washburn	4.22
Kewaunee	7.08	Washington	2.40
La Crosse	3.58	Waukesha	1.88
Lafayette	7.24	Waupaca	6.70
Langlade	5.80	Waushara	6.84
Lincoln	5.94	Winnebago	5.07
Manitowoc	5.50	Wood	5.18

### Statewide Measures

Average	\$4.09	Median	\$5.20
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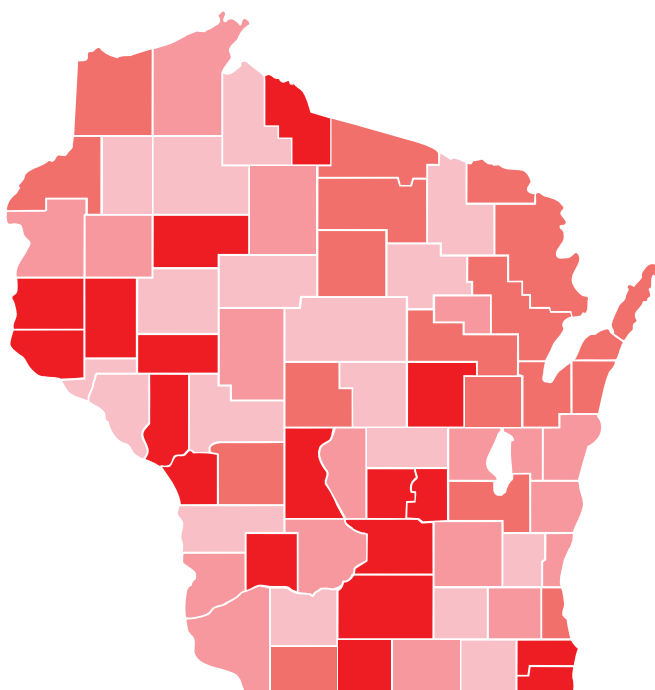
## County Debt

Counties usually borrow to pay for long-term capital projects, such as major highway construction, new or expanded jails, and other buildings. Typically debt is repaid over 20 years. General obligation debt is backed by the credit and taxing authority of the county.

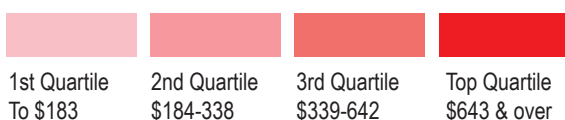
On average, counties in 2018 owed \$445 per capita in general obligation debt, which is backed by the county's pledge to use available resources, including property taxes, to repay the debt.

### General Obligation (GO) Debt Per Capita, 2018

Counties by Quartile, Low to High Amount



Debt: Low to High



Source: Wisconsin Department of Revenue, CMRE

## General Obligation (GO) Debt Per Capita, 2018

County	GO Debt	County	GO Debt
Adams	\$304	Marathon	82
Ashland	162	Marinette	612
Barron	201	Marquette	793
Bayfield	235	Menominee	252
Brown	400	Milwaukee	533
Buffalo	157	Monroe	439
Burnett	395	Oconto	554
Calumet	303	Oneida	412
Chippewa	159	Outagamie	379
Clark	275	Ozaukee	277
Columbia	961	Pepin	91
Crawford	332	Pierce	689
Dane	706	Polk	333
Dodge	314	Portage	117
Door	553	Price	307
Douglas	642	Racine	712
Dunn	749	Richland	1,405
Eau Claire	830	Rock	263
Florence	432	Rusk	775
Fond du Lac	568	St. Croix	694
Forest	21	Sauk	224
Grant	258	Sawyer	69
Green	707	Shawano	383
Green Lake	737	Sheboygan	318
Iowa	51	Taylor	144
Iron	1,209	Trempealeau	940
Jackson	155	Vernon	137
Jefferson	170	Vilas	414
Juneau	938	Walworth	0
Kenosha	740	Washburn	183
Kewaunee	581	Washington	125
La Crosse	731	Waukesha	186
Lafayette	369	Waupaca	715
Langlade	174	Waushara	173
Lincoln	572	Winnebago	196
Manitowoc	308	Wood	344

### Statewide Measures

Average	\$445	Median	\$338
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