

# PROPERTY ASSESSMENT MANUAL

## FOR

### WISCONSIN ASSESSORS

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## 2009 SUPPLEMENT

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PREPARED BY THE DEPARTMENT OF REVENUE  
BUREAU OF ASSESSMENT PRACTICES  
DECEMBER 2008



**2009 Utility & Special Taxes Information**  
**Personal Property Leased to Utility Companies**

Sections 76.03, 76.28 and 76.48 of the Wisconsin Statutes authorize state taxation of the operating properties (gross receipts or ad valorem) for the following companies:

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If any lessor company returns real or personal property to you for assessment and this property is leased to any company listed above, please forward the return to:

Bureau of Property Tax  
Manufacturing/Utility Section  
Mail Stop 6-97  
P.O. Box 8971  
Madison, WI 53708-8971

If you have any questions about a doubtful return, please call (608) 266-8162.

## Electric Cooperative Associations

Joseph McDonald, Mgr. Ofc. Svcs.  
Adams-Columbia Elec. Coop.  
401 E. Lake Street  
Friendship WI 53934-0070

Perter Olson, Dir Finance  
Barron County Electric Coop.  
P. O. Box 40  
Barron WI 54812-0040

Diane Berweger, Accountant  
Bayfield Electric Coop., Inc.  
P.O. Box 68  
Iron River WI 54847-0068

Lila Malvik-Shower  
Central WI Electric Coop.  
150 Depot Street  
Iola WI 54945-0255

Dean Ortmann, Office Manager  
Chippewa Valley Electric Coop.  
P. O. Box 575  
Cornell WI 54732-0575

Donna L. Abel, Office Manager  
Clark Electric Cooperative  
PO Box 190  
Greenwood WI 54437-0190

Robert C. Mueller, VP-Fin & Adm.  
Dairyland Power Cooperative  
3200 East Avenue, So.  
La Crosse WI 54601-0817

Mark C. Hayden, Finance Manager  
Dunn County Electric Coop.  
P.O. Box 220  
Menomonie WI 54751-0220

Karen Westberg  
East Central Energy (Head of Lakes)  
P.O. Box 39  
Braham, MN 55008

Lynn E. Thompson, Finance Mgr.  
Eau Claire Electric Coop.  
P.O. Box 368  
Fall Creek WI 54742-0368

Jeffrie C. Cook, Accountant  
Jackson Electric Cooperative  
P.O. Box 546  
Black River Falls WI 54615-0546

Lori Mikunda, Asst. Mgr.  
Jump River Electric Coop., Inc.  
P.O. Box 99  
Ladysmith WI 54848-0099

Karen Friedman, Office Manager  
Oconto Electric Coop.  
P. O. Box 168  
Oconto Falls WI 54154-0168

Brent L. Metcalf, VP-Fin. & Adm.  
Pierce-Pepin Cooperative Services  
P.O. Box 420  
Ellsworth, WI 54011-0420

Terilyn Wallis, Controller  
Polk-Burnett Electric Coop.  
1001 State Road 35  
Centuria, WI 54824

Rose Bartholomew, Mgr. - Fin.  
Oakdale Electric Cooperative  
P.O. Box 128  
Oakdale WI 54649-0128

Dody Wubker, VP Finance  
Price Electric Coop., Inc.  
P.O. Box 110  
Phillips WI 54555-0110

Amy Martin.  
Richland Electric Coop.  
P.O. Box 439  
Richland Center WI 53581-0439

Jerald Sorenson, CPA  
Riverland Energy Cooperative  
P. O. Box 277  
Arcadia, WI 54612-0277

William B. Kayser, CPA, Acct. Mgr.  
Rock County Electric Coop. Assn  
P.O. Box 1758  
Janesville, WI 53547-1758

Linda Bendorf, Dir. Of Office Svcs.  
Scenic Rivers Energy Cooperative  
231 North Sheridan Street  
Lancaster, WI 53813-1398

Tonya Lathe  
St. Croix Electric Coop.  
1925 Ridgeway St.  
Hammond WI 54015

Michael Schaefer, Manager  
Taylor Electric Cooperative  
N 1831 State Road 13  
Medford WI 54451-9999

Karla P. Yanske, Dir. - Fin. Mgmt.  
Vernon Electric Cooperative  
110 North Main Street  
Westby WI 54667-1199

Robert Cornell, Manager  
Washington Island Elec. Coop., Inc.  
Route 1, P.O. Box 14  
Washington Island WI 54246-0014

## Private Light, Heat & Power

Ken Zorn  
Wisconsin Public Service Corp.  
P.O. Box 19001  
Green Bay WI 54307-9001

Brian Bohmsach  
Alliant Energy Neenah  
4902 Biltmore Lane  
Madison, WI 53718

Peter Laundre  
American Transmission Co.  
N19 W23993 Ridgeview Pkwy  
Waukesha, WI 53188

Brenda Musser  
Calpine Fox  
717 Texas Ave, Suite 1000  
Houston, TX 77002

John Ebel  
City Gas Company  
P.O. Box 370  
Antigo WI 54409-0370

Combined Locks Energy Center LLC  
PO Box 19001  
Green Bay, WI 54307

Dawn E. Neuman, Treasurer  
Consolidated Water Power Co.  
P.O. Box 8050  
Wisconsin Rapids WI 54495-8050

Barbara Benson  
Dahlberg Light & Power Company  
P.O. Box 467  
Frederic WI 54837-0467

Jim Griffith  
Dominion Energy Kewaunee  
P.O. Box 26666  
Richmond, VA 23219

Scott V. Allen, Sr. Tax Analyst  
LSP – Whitewater Limited Partnersp.  
9405 Arrowpoint Blvd.  
Charlotte NC 28273

Glen J. McGinnis, Director – Taxes  
Madison Gas & Electric Company  
Tax & Property Accounting  
P.O. Box 1231  
Madison WI 53701-1231

Mid-American Power Ventures, Inc.  
P.O. Box 19001  
Green Bay WI 54307-9001

Glenn O. Stugelmayer, Accountant  
Midwest Natural Gas Company  
P.O. Box 429  
La Crosse WI 54602-0429

John Herson  
Neenah & Menasha Water Power Co.  
3760 Preston Ridge Rd, Ste 600  
Alpharetta GA 30005

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North Central Power Company, Inc.  
P.O. Box 167  
Grantsburg WI 54840-0167

Mark F. Dahlberg, President  
Northwestern Wisconsin Electric Co.  
P.O. Box 167  
Grantsburg WI 54840-0167

James A. Dahlke, Sec'y. / Treas.  
Pioneer Power & Light Company  
P.O. Box 309  
Westfield WI 53964-0309

Brenda Musser  
Riverside Energy Center  
250 Parkway Dr, Ste 380  
Lincolnshire, IL 60069

Brenda Musser  
RockGen Energy, LLC  
250 Parkway Drive, Suite 380  
Lincolnshire, IL 60069

D. J. Piepgras, President  
St. Croix Valley Nat. Gas Co., Inc.  
P. O. Box 6  
River Falls WI 54022-0006

Lucy Nielson  
Superior Water, Light & Power Co.  
P.O. Box 519  
Superior WI 54880-0519

Michelle Studniski, Sr. Acctg. Assist.  
United Power Association  
P.O. Box 800  
Elk River MN 55330-0800

Charlie Johnson  
Wisconsin Electric Power Company  
231 W. Michigan Street, P-377  
Milwaukee WI 53203

Jeffrey Boville, Tax Manager  
Wisconsin Gas Company  
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Milwaukee WI 53203

Wisconsin River Power Co.  
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Wisconsin Power & Light Company  
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Madison WI 53718

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P. O. Box 8  
Eau Claire, WI 54702-0008

## Municipal Electric Companies

Nancy E. Johnson, Accountant  
Algoma Utility Commission  
1407 Flora Avenue  
Algoma WI 54201-1297

Angela Berg, Clerk-Treasurer  
Arcadia Electric Company  
203 W. Main Street  
Arcadia WI 54612

Sandra Fannery, Clerk-Treasurer  
Argyle Municipal Electric Utility  
P. O. Box 246  
Argyle WI 53504-0246

Cecil Rolf  
Bangor Municipal Utility  
106 - 15th Avenue, N  
Bangor WI 54614-0130

Tony Slagstad  
Barron Light & Water Dept.  
1303 East Division Avenue  
Barron WI 54812-1228

Judith Buss  
Belmont Mun. Light & Water Utility  
222 S. Mound Street  
Belmont WI 53510-0006

Darnell Hendricks  
Benton Electric Utility  
P. O. Box 53  
Benton WI 53803

Stephanie Maier  
Black Earth Electric Utility  
P. O. Box 347  
Black Earth WI 53515-0347

Jean Mickelson  
Black River Falls Mun. Utility  
119 N. Water Street  
Black River Falls WI 54615-1396

Sue A. Stoik  
Bloomer Mun. Electric Utility  
1503 Main Street  
Bloomer WI 54724-1640

Arlie Harris  
Boscobel Municipal Utilities  
1006 Wisconsin Avenue  
Boscobel WI 53805-1533

Teresina Chapman  
Brodhead Water & Light Comm.  
PO Box 227  
Brodhead WI 53520-0227

Sandra Buetow  
Cadott Light & Water  
P.O. Box 40  
Cadott WI 54727-0040

Beth Hemmersbach, Clerk  
Cashton Mun. Elec. & Water Utility  
811 Main Street  
Cashton WI 54619

Jill S. Frank  
Cedarburg Light & Water Comm.  
N30 W5926 Lincoln Blvd.  
P.O. Box 767  
Cedarburg WI 53012-0767

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Centuria Municipal Electric Co.  
P.O. Box 280  
Centuria WI 54824-0280

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Clintonville Utilities  
65 E. 12th Street  
Clintonville WI 54929

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Columbus Water & Light Dept.  
P.O. Box 228  
Columbus WI 53925-0228

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Cornell Municipal Electric Utility  
P. O. Box 796  
Cornell WI 54732-0796

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Cumberland Municipal Utility  
P. O. Box 726  
Cumberland WI 54829-0726

Patty Kukanich, Mgr.  
Eagle River Light & Water Comm.  
P. O. Box 1269  
Eagle River WI 54521-1269

Mary J. Hinske, Treasurer-Finance  
Elkhorn Light & Water Commission  
P.O. Box 920  
Elkhorn WI 53121-0920

Alan Wildman, City Administrator  
Elroy Municipal Elec. & Water Utility  
225 Main Street  
Elroy WI 53929

Finance Director  
Evansville Mun. Electric Utility  
31 South Madison Street  
Evansville WI 53536-1399

Margaret A. Sprague  
Fennimore Water & Light Plant  
P.O. Box 17  
Fennimore WI 53809-0017

Lori Patterson, Office Manager  
Florence Utility Commission  
P.O. Box 109  
Florence WI 54121-0109

Eddie Gibbs  
Gresham Municipal Utilities  
P. O. Box 50  
Gresham WI 54128-0050

Beth Landess, Account Clerk  
Hartford Utilities  
109 North Main  
Hartford WI 53027-1591

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Hustisford Utilities  
210 South Lake Street  
Hustisford WI 53034-0345

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Jefferson Water & Elec. Dept.  
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Jefferson WI 53549-0396

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Juneau Utility Commission  
P. O. Box 163  
Juneau WI 53039-0163

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Kaukauna Elec. & Water Department  
P. O. Box 1777  
Kaukauna WI 54130-1777

Dennis Dederling, Administrator  
City of Kiel Utilities  
P. O. Box 98  
Kiel, WI 53042-0098

Virginia L. Bilek, Util. Clerk/Bkpr.  
La Farge Mun. Electric Co.  
P. O. Box 39  
La Farge WI 54639-0039

Ted Whitcomb, Utility Superint.  
Lake Mills Light & Water Dept.  
307 N. CP Avenue  
Lake Mills WI 53551-1499

Theresa Groves  
Lodi Municipal Light & Water  
113 South Main Street  
Lodi WI 53555-1195

Timothy Hart  
Manitowoc Public Utilities  
1303 S 8<sup>th</sup> Street  
Manitowoc WI 54220

Michael A. Frey  
Medford Electric Utility  
P. O. Box 360  
Medford WI 54451-0360

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Mount Horeb Elec. Utility  
138 East Main Street  
Mount Horeb WI 53572-2138

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New Holstein Public Utility  
2210 Washington Street  
New Holstein WI 53061-1045

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New Richmond City Utilities  
156 East 1st Street  
New Richmond WI 54017-1892

Sally M. Becker  
Pardeeville Public Utilities  
P. O. Box 65  
Pardeeville WI 53954-0065

Kristi Nelson  
Rice Lake Utilities  
320 W. Coleman Street  
Rice Lake WI 54868-2406

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Sauk City Elec. & Water Dept.  
726 Water Street  
Sauk City WI 53583-1597

Patricia Byrne  
Shullsburg Electric Utility  
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Shullsburg WI 53586-0580

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P. O. Box 383  
Stoughton WI 53589-0383

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Sun Prairie Water & Light Comm.  
P. O. Box 867  
Sun Prairie WI 53590-0867

Lee A. Babcock  
Marshfield Electric & Water Dept.  
P. O. Box 670  
Marshfield WI 54449-0670

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Menasha Elec. & Water Utilities  
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Menasha WI 54952-0340

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Muscodia Light & Water Commission  
P.O. Box 206  
Muscodia WI 53573-0206

Jennifer Wilhorn  
New Lisbon Mun. Elec. & Water Dept.  
218 East Bridge Street  
New Lisbon WI 53950-1304

Mark Molitor, Office Supervisor  
City of Oconomowoc Utilities  
174 East Wisconsin Avenue  
Oconomowoc WI 53066-3034

Howard R. Bunkert  
Plymouth Utilities Commission  
P. O. Box 277  
Plymouth WI 53073-0277

Jan Leonard  
Richland Center Muni. Electric  
P. O. Box 312  
Richland Center WI 53581-0312

Nancy Schauer, Office Manager  
Shawano Municipal Utilities  
P. O. Box 436  
Shawano WI 54166-0436

M. Wilber, Clerk  
Slinger Electric Utility  
P. O. Box 227  
Slinger WI 53086-0227

Roseann Johnson  
Stratford Mun. Water & Elec. Utility  
P. O. Box 12  
Stratford WI 54484-0012

Vicki L. Freeman, Clerk/Treasurer  
Trempealeau Mun. Water & Elec. Util.  
24455 3<sup>rd</sup> Street  
Trempealeau WI 54661-0247

Sue Dierzen  
Mazomanie Municipal Electric Utility  
133 Crescent Street  
Mazomanie WI 53560-0026

Debra Green  
Merrillan Mun. Elec. & Water Utility  
P. O. Box 70  
Merrillan WI 54754-0070

Michelle Roth  
New Glarus Mun. Light & Water Wks  
P. O. Box 399  
New Glarus WI 53574

Melissa Fields  
New London Utilities  
P. O. Box 304  
New London WI 54961-0304

Charles Grady  
Oconto Falls Water & Light Comm.  
P. O. Box 70  
Oconto Falls WI 54154-0070

David Mikonowicz  
Reedsburg Utility Commission  
P. O. Box 230  
Reedsburg WI 53959-0230

Carrie Fisher  
River Falls Mun. Utility  
125 East Elm Street  
River Falls WI 54022-2307

Wendy Meyer  
Sheboygan Falls Utilities  
375 Buffalo Street  
Sheboygan Falls WI 53085-0210

Debbie Koehn  
Spooner Municipal Utility  
P. O. Box 548  
Spooner WI 54801-0548

Laurie Bauldry  
Sturgeon Bay Utilities  
P. O. Box 27  
Sturgeon Bay WI 54235

Finance Director  
Two Rivers Water & Light Utility  
P.O. Box 87  
Two Rivers WI 54241-0087

Beth Campbell  
Viola Mun. Electric Utility  
P. O. Box 38  
Viola WI 54664-0038

Eugene D. Weihert  
Waterloo Water & Light Comm.  
122 South Monroe Street  
Waterloo WI 53594-1499

Tim Herlitzka  
Waunakee Utilities  
P. O. Box 70  
Waunakee WI 53597-0070

Zachary Bloom  
Waupun Public Utilities  
8175 Madison Street  
Waupun WI 53963

Lynn Johnson  
Whitehall Mun. Elec. Utility  
P.O. Box 155  
Whitehall WI 54773-0155

Gary L. Flugaur  
WI Rapids Water Wks. & Light Comm.  
P. O. Box 399  
Wis. Rapids WI 54495-0399

Linda Reeder  
Wonewoc Mun.Elec. & Water Dept.  
P.O. Box 37  
Wonewoc WI 53968-0037



## CONTINUING ASSESSOR EDUCATION PROGRAMS

The Advisory Committee on Continuing Assessor Education reviews continuing education course work and instructors' educational and professional background. The Committee then makes recommendations to the Department for the approval or disapproval of new programs and instructors.

### COMMITTEE ON CONTINUING ASSESSOR EDUCATION

James Murphy, Chair	Department of Revenue	(608) 261-5275
Jennifer J. Miller, Secretary	Department of Revenue	(608) 266-1332
Russ Schwandt	Wisconsin Alliance of Cities	(920) 448-3066
Kathleen Isleb	League of Wisconsin Municipalities	(414) 479-8969
Roco Vita	League of Wisconsin Municipalities	(262) 925-6707
Paul Klauck	Wisconsin Association of Assessing Officers	(262) 524-3510
Peter Weissenfluh	Wisconsin Association of Assessing Officers	(414) 286-3103
Bernard Laird	Wisconsin Certified Municipal Appraisers, Inc.	(920) 749-1995
Kate Lawton	UW-Extension	(608) 263-2980
Mary Reavey	Assessor-at-Large	(414) 286-3101
John Shipley	Wisconsin Technical College System Board	(262) 691-5364
Scott Shields	Department of Revenue	(608) 266-8223
Jack Bazile	Wisconsin Towns Association	(715) 754-2030
Claude Riglemon	Wisconsin Towns Association	(608) 378-3003

### ASSESSOR CERTIFICATION STATISTICS

As of July 1, 2008, there were 1,102 certified individuals holding 1,233 certification levels.

**Table 1: Certified Individuals**

Assessment Level	June 2006	June 2007	June 2008
Assessment Technician	263	270	269
Property Appraiser	84	85	78
Assessor 1	359	333	328
Assessor 2	519	506	513
Assessor 3	44	45	45
Total Certifications	1268	1239	1233
Total Individuals	1162	1124	1102

Approximately 20% of all certifications expire each year. Approximately nine months before their expiration date, a letter is sent to these individuals explaining re-certification procedures and requirements. The letter is sent to the current address on file. Each certified individual is responsible for informing the Bureau of Assessment Practices of changes in name, mailing address and telephone number.

To re-certify via continuing education, submit a completed application and \$20.00 at least 60 days before your expiration date. You can photocopy the form in Chapter 2 and send it to the address below. The re-certification form is found at the following link: <http://www.revenue.wi.gov/forms/govasr/pm-112f.pdf>

If you have questions, you can also call, write, fax or email:

**Assessor Certification, MS 6-97**  
**P.O. Box 8971**  
**Madison, WI 53708-8971**  
**Voice: (608) 266-7750**  
**Fax: (608) 267-0835**  
**Email: [bapdor@revenue.wi.gov](mailto:bapdor@revenue.wi.gov)**

The continuing education alternative requires individuals to (a) attend at least four of the annual meetings called by the Department of Revenue, per Wisconsin Statute 73.06(1), for the five consecutive years preceding the expiration date of their certification AND (b) meet the continuing education requirements. Attendance at the annual meetings and continuing education programs for assessor re-certification will NOT qualify unless attendance falls within the applicant's certification period. An individual may not repeat the same course in meeting the continuing education requirements during his or her five-year re-certification period. Continuing education requirements are shown in Table 2:

**Table 2: Continuing Education Requirements**

<b>Level</b>	<b>Meetings</b>	<b>Appraisal Hours</b>	<b>Law/Management Hours</b>	<b>Total Hours</b>
Technician	4 of 5	0	0	0
Property Appraiser	4 of 5	20	0	20
Assessor 1	4 of 5	15	15	30
Assessor 2	4 of 5	15	15	30
Assessor 3	4 of 5	3	27	30

The League of Wisconsin Municipalities, Wisconsin Association of Assessing Officers, Technical Colleges, and other organizations sponsor assessor continuing education programs regularly. The courses are published monthly on the Internet at <http://www.revenue.wi.gov/training/courses.pdf>

Contact your Technical College coordinator regarding assessment-related education.

## TECHNICAL COLLEGE COORDINATORS

### District/Contact

Fox Valley Tech/Appleton  
Ginny Sattler (920) 735-2466

Northeast Tech/Green Bay  
Richard Hopfensperger (920) 498-5306

Chippewa Valley Technical College  
Susan Brown (715) 233-5340

North Central Tech  
Jean Van Grinsven (715) 675-3331

Southwest Tech/Fennimore  
Nancy Strohmusch (608) 822-3262

Waukesha Tech/Pewaukee  
Roger Kerkenbush (262) 691-5228

Lakeshore Tech/Cleveland  
Jim Powers (920) 458-4183

Wisconsin Indianhead/Shell Lake  
Jennifer Schultz (715) 468-2815

Wisconsin Indianhead/Rice Lake  
Wendy Loy (715) 234-7082 ext 5212

Wisconsin Indianhead/Ashland  
Bev Schuelke (715) 682-4591

### District/Contact

Milwaukee Tech/Milwaukee  
Gale Peterson (414) 297-7707

Nicolet Tech/Rhineland  
Kyle Gruening (715) 365-4446

Madison Tech/Madison  
Diane Walleser (608) 246-6550

Gateway Tech/Racine  
David Dosemagen (262) 656-7235

Moraine Park/Fond du Lac  
Jo Ann Hall (920) 929-2477

Mid-State Tech/Wisconsin Rapids  
Lori Francis (715) 422-5358

Western Wisconsin Tech/La Crosse  
Diane Rud (608) 785-9894

Blackhawk Tech/Janesville  
Mark Triller (608) 757-7701

Western Wisconsin Tech/Viroqua  
Elvin Hanson (608) 637-2602



**LEASING COMPANIES LOCALLY ASSESSED**  
**(By Municipal Assessor, not the Department of Revenue)**  
**Property leased from these companies should not be reported on Schedule L**

In general, personal property leased to, rented to, or loaned to a Wisconsin manufacturer is assessed by the Department of Revenue and assessed to the manufacturer. However, Chapter 10 of the Wisconsin Property Assessment Manual allows low value items with no likelihood of qualifying as exempt M&E to be assessed by the municipal assessor. Below is a list of leasing companies who lease such items to manufacturers in the state. For the January 1, 2009 assessment, property owned by these leasing companies and leased to Wisconsin manufacturers is assessed by the municipal assessor. In addition, all assessable vending machines continue to be locally assessed.

ADP INC	FARMER BROS CO	PLANTERIOS OF WISCONSIN PLANT RENTALS
ADT SECURITY SERVICES INC	FEDERAL EXPRESS (FED EX)	PREMIUM WATER INC – CHIPPEWA SPRINGS LTD
ALLCOM OF WIS	FME CORPORATION	RENTOKIL TROPICAL PLANT SERVICES
ALL CITY COMMUNICATIONS CO	FRANCOTYP – POSTALIA INC	REUTERS
AMERITECH MONITORING SERVICE	FRIDEN NEOPOST	RPS INC
AMERITECH PAGING	GALILEO INTERNATIONAL INC	SAFETY-KLEEN SYSTEMS INC
AN-SER SERVICES	GREEN VALLEY DISPOSAL CO INC	SANIFILL
ARCH COMMUNICATIONS	HASLER INC	SAVRE GROUP INC
ASSOCIATED PRESS	HONEYWELL INC DBA PROTECT	SECURITY LINK FROM AMERITECH
ASSOCIATES CAPITAL	IDEAL DISPOSAL SERVICE	SIEMENS WATER TECHNOLOGIES CORP
BADGER MAILING & SHIPPING SYSTEMS INC	INDUSTRIAL TOWEL & UNIFORM	SKYTEL CORP
BEEPER MARKETING OF WI INC	INTERIORSCAPES	SPIC & SPAN INC
BENTLEY WELDING SUPPLY/ PRAXAIR DISTRIBUTION INC (NOT Praxair Inc Leased Equipment)	LEASE FINANCE GROUP LP	SUPERIOR OF WISCONSIN & SUPERIOR SERVICES
BEST DISPOSAL SERVICE	MAILWAUKEE MAILING AND SHIPPING EQUIPMENT INC	SYSCO FOOD SERVICES
BETHESDA SPRING WATER	MERMAID WATER SERVICES CORP	TAYLOR INDUSTRIAL
BFI (BROWNING-FERRIS IND)	METROCALL INC	TEL-SEC
BIOKLEEN ENVIRONMENTAL	MIDWEST AERIAL PLATFORM	TELECOMMUNICATIONS INCOME
BRENT'S MAILING EQUIPMENT	MINERAL SPRING WATER CO	TOWN & COUNTRY WASTE SERVICE INC
BROOK FURNITURE RENTAL	MOBILE REDUCTION SPECIALISTS INC	TSR-WIRELESS-APPLETON
BUSINESS SERVICE CENTER INC	NATURE'S PURIST WATER	UNIFIED MERCHANT SERVICES
CARD ESTABLISHMENT SERVICES	NEOPOST LEASING	UNITED PARCEL SERVICE (UPS)
CENTRAL CONTROL ALARM CORP OF APPLETON	NES EQUIPMENT RENTAL LP	UPI
CONTAINER HAUL-AWAY INC DBA PELLETERI'S WASTE SYSTEMS	ONYX WASTE SERVICES INC	USA WASTE OF WISCONSIN
CULLIGAN WATER CONDITIONING	OSI ENVIRONMENTAL INC	VIKING FIRE PROTECTION
DOW JONES TELERATE INC	OSTEN INC	WASTE MANAGEMENT (Excluding Chemical Waste Management)
DTN LEASING INC	PACKERLAND RENT-A-MAT INC	WISCONSIN RECYCLING DISPOSAL
EDI SUPPLIER	PAGE NET	WORLDSPAN LP
ENVIRITE CORP OF ILLINOIS INC	PAGING NETWORK	
	THE PELTZ GROUP LLC	
	PITNEY BOWES INC (NOT Credit Corp)	



## CURRENT STATUTE CHANGES

### New Laws, Amendments, Deletions

After a bill is signed, it is published by the Secretary of State via notice in the state newspaper. The Act is then printed and distributed.

If you want to view the entire act, we suggest you access the State of Wisconsin Legislative Web Site: <http://www.legis.state.wi.us> . The Legislative Web Site: contains links to Administrative Rules, Statutes as well as other resources.

The most current statutes (2005-2006 version) were published in March of 2007 but updated versions are available in on-line and CD versions.

This section shows amendments, newly created sections, or repeals of existing law relating to the assessment and taxation of real and personal property. In some cases, only the first page of the Act is included along with the pertinent material omitting changes not relating to property tax issues.

The amended laws contain all language of the original statute plus the new language. Any deleted words have been stricken as follows: ~~stricken~~ and **shaded words** are also considered deleted as indicated in the margins by veto authority; added words have been underlined.

2007 WI Act	Subject	Effective Date	Statutory Reference
86	Objecting to Tax Assessments	01/01/08	70.47, 73.03, 74.37
210	Penalty for Converting Ag Land	01/01/08	70.365, 74.485

2007 Assembly Bill 580

Date of enactment: **March 13, 2008**  
Date of publication\*: **March 27, 2008**

## 2007 WISCONSIN ACT 86

AN ACT *to amend* 70.47 (8) (d), 70.47 (13), 70.47 (16) (a), 73.03 (2a), 74.37 (4) (c) and 74.37 (5); and *to create* 70.47 (7) (c), 70.47 (8) (j), 70.47 (16) (c) and 74.37 (4) (d) of the statutes; **relating to:** objecting to property tax assessments.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

**SECTION 1.** 70.47 (7) (c) of the statutes is created to read:

70.47 (7) (c) The board of review shall grant a taxpayer a 60-day extension for a hearing related to the taxpayer's objection submitted under this section, if the taxation district enacts an ordinance authorizing such extensions and if the taxpayer submits with the objection a request to the board for an extension and pays the taxation district a \$100 fee. A request for an extension under this paragraph shall not stop the accrual of interest, notwithstanding s. 70.511 (2) (b). The 60-day extension period under this paragraph may be further extended, if the taxpayer shows good cause. If a taxation district enacts an ordinance under this paragraph, each taxpayer who submits an objection under this section, regardless of whether the taxpayer requests an extension, and the assessor shall present to the board of review all evidence, as specified in the manual under s. 73.03 (2a), on which they rely to support their respective positions and any additional evidence that the taxpayer or the assessor believes is relevant to determining the correct assessment. If the taxpayer receives an extension under this paragraph, at least 10 days before the scheduled board of review hearing, the taxpayer and the assessor shall simul-

taneously exchange all reports, documents, and exhibits that the taxpayer and assessor will present at the hearing. At least 60 days prior to the first day on which the board of review hears objections, each taxation district that enacts an ordinance under this paragraph shall publish on its Internet site the last day on which a taxpayer may submit an objection under this section. At least 15 days prior to the first day on which the board of review hears objections, each taxation district that enacts an ordinance under this paragraph shall include with the notice under s. 70.365 information to inform the taxpayer of the last day on which a taxpayer may submit an objection under this section.

**SECTION 2.** 70.47 (8) (d) of the statutes is amended to read:

70.47 (8) (d) It may and upon request of either the assessor or the objector shall compel the attendance of witnesses for hearing, except objectors who may testify by telephone, and the production of all books, inventories, appraisals, documents and other data which may throw light upon the value of property, and, with regard to an objection that is subject to sub. (7) (c) or (16) (c), may, on a showing of good cause, compel the attendance of witnesses for depositions.

**SECTION 3.** 70.47 (8) (j) of the statutes is created to read:

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\* Section 991.11, WISCONSIN STATUTES 2005-06 : Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].



70.47 (8) (j) The board shall allow a sufficient amount of time for a hearing under this subsection to permit the taxpayer and assessor to present their evidence.

**SECTION 4.** 70.47 (13) of the statutes is amended to read:

70.47 (13) CERTIORARI REVIEW. Except as provided in this subsection and in s. ss. 70.85 and 74.37, appeal from the determination of the board of review shall be by an action for certiorari commenced within 90 days after the taxpayer receives the notice under sub. (12). The action shall be given preference. If the court on the appeal finds any error in the proceedings of the board which renders the assessment or the proceedings void, or if the court determines that the board lacked good cause to deny a request for a deposition subpoena, it shall remand the assessment to the board for further proceedings in accordance with the court's determination and retain jurisdiction of the matter until the board has determined an assessment in accordance with the court's order. For this purpose, if final adjournment of the board occurs prior to the court's decision on the appeal, the court may order the governing body of the assessing authority to reconvene the board. If the appellant challenges the value determination that the board made at a proceeding under sub. (7) (c), the court shall presume that the board's valuation is correct, except that the presumption may be rebutted by a sufficient showing by the appellant that the valuation is incorrect. If the presumption is rebutted, the court shall determine the assessment without deference to the board of review and based on the record before the board of review, except that the court may consider evidence that was not available at the time of the hearing before the board, that the board refused to consider, or that the court otherwise determines should be considered in order to determine the correct assessment. In the event that an objection to the previous year's assessment has not been resolved, the parties may agree that the assessment for the previous year shall also apply for the current year and shall be included in the court's review of the prior year's assessment without an additional hearing by the board.

**SECTION 5.** 70.47 (16) (a) of the statutes is amended to read:

70.47 (16) (a) In 1st class cities all objections to the amount or valuation of real or personal property shall be first made in writing and filed with the commissioner of assessments on or before the 3rd Monday in May. No person may, in any action or proceeding, question the amount or valuation of real or personal property in the assessment rolls of the city unless objections have been so filed. The board may not waive the requirement that objections be in writing. Persons who own land and improvements to that land may object to the aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the

valuation of improvements to that land. If the objections have been investigated by a committee of the board of assessors under s. 70.07 (6), the board of review may adopt the recommendation of the committee unless the objector requests or the board orders a hearing. At least 2 days' notice of the time fixed for the hearing shall be given to the objector or attorney and to the city attorney of the city. The provisions of the statutes relating to boards of review not inconsistent with this subsection apply to proceedings before the boards of review of 1st class cities, except that the board need not adjourn until the assessment roll is completed by the commissioner of assessments, as required in s. 70.07 (6), but may immediately hold hearings on objections filed with the commissioner of assessments, and the changes, corrections and determinations made by the board acting within its powers shall be prima facie correct. Appeal from the determination shall be by an action for certiorari under sub. (13) commenced within 90 days after the taxpayer receives the notice under sub. (12). The action shall be given preference. If the court on the appeal finds any error in the proceedings of the board that renders the assessment or the proceedings void or, with regard to an objection that is subject to par. (c), if the court determines that the board lacked good cause to deny a request for a deposition subpoena, it shall remand the assessment to the board for further proceedings in accordance with the court's determination and retain jurisdiction of the matter until the board has determined an assessment in accordance with the court's order. If the appellant challenges the value determination that the board made at a proceeding under sub. (16) (c), the court shall presume that the board's valuation is correct, except that the presumption may be rebutted by a sufficient showing by the appellant that the valuation is incorrect. If the presumption is rebutted, the court shall determine the assessment without deference to the board of review and based on the record before the board of review, except that the court may consider evidence that was not available at the time of the hearing before the board or that the board refused to consider, or that the court otherwise determines should be considered in order to determine the correct assessment. In the event that an objection to the previous year's assessment has not been resolved, the parties may agree that the assessment for the previous year shall also apply for the current year and shall be included in the court's review of the prior year's assessment without an additional hearing by the board.

**SECTION 6.** 70.47 (16) (c) of the statutes is created to read:

70.47 (16) (c) The board of review shall grant a taxpayer a 60-day extension for a hearing related to the taxpayer's objection submitted under this section, if the 1st class city enacts an ordinance authorizing such extensions and if the taxpayer submits with the objection a request to the board for an extension and pays the city a

\$100 fee. A request for an extension under this paragraph shall not stop the accrual of interest, notwithstanding s. 70.511 (2) (b). The 60-day extension period under this paragraph may be further extended, if the taxpayer shows good cause. If a 1st class city enacts an ordinance under this paragraph, each taxpayer who submits an objection under this section, regardless of whether the taxpayer requests an extension, and the assessor shall present to the board of review all evidence, as specified in the manual under s. 73.03 (2a), on which they rely to support their respective positions and any additional evidence that the taxpayer or the assessor believes is relevant to determining the correct assessment. If the taxpayer receives an extension under this paragraph, at least 10 days before the scheduled board of review hearing, the taxpayer and the assessor shall simultaneously exchange all reports, documents, and exhibits that the taxpayer and assessor will present at the hearing. At least 60 days prior to the first day on which the board of review hears objections, each 1st class city that enacts an ordinance under this paragraph shall publish on its Internet site the last day on which a taxpayer may submit an objection under this section. At least 15 days prior to the first day on which the board of review hears objections, each 1st class city that enacts an ordinance under this paragraph shall include with the notice under s. 70.365 information to inform the taxpayer of the last day on which a taxpayer may submit an objection under this section.

**SECTION 7.** 73.03 (2a) of the statutes, as affected by 2007 Wisconsin Act 20, is amended to read:

**73.03 (2a)** To prepare and publish, in electronic form and on the Internet, assessment manuals. The manual shall discuss and illustrate accepted assessment methods, techniques and practices with a view to more nearly uniform and more consistent assessments of property at the local level. The manual shall be amended by the department from time to time to reflect advances in the science of assessment, court decisions concerning assessment practices, costs, and statistical and other information considered valuable to local assessors by the department. The manual shall incorporate standards for the assessment of all types of renewable energy resource systems used in this state as soon as such systems are used in sufficient numbers and sufficient data exists to allow the formulation of valid guidelines. The manual shall incorporate standards, which the department of revenue and the state historical society of Wisconsin shall develop, for the assessment of nonhistoric property in historic districts and for the assessment of historic property, including but not limited to property that is being preserved or restored; property that is subject to a protective easement, covenant or other restriction for historic preservation purposes; property that is listed in the national register of historic places in Wisconsin or in this state's register of

historic places and property that is designated as a historic landmark and is subject to restrictions imposed by a municipality or by a landmarks commission. The manual shall incorporate general guidelines about ways to determine whether property is taxable in part under s. 70.1105 and examples of the ways that s. 70.1105 applies in specific situations. The manual shall state that assessors are required to comply with s. 70.32 (1g) and shall suggest procedures for doing so. The manual or a supplement to it shall specify per acre value guidelines for each municipality for various categories of agricultural land based on the income that could be generated from its estimated rental for agricultural use, as defined by rule, and capitalization rates established by rule. The manual shall include guidelines for classifying land as agricultural land, as defined in s. 70.32 (2) (c) 1g., and guidelines for distinguishing between land and improvements to land. The manual shall specify the evidence to be exchanged under s. 70.47 (7) (c) and (16) (c). The cost of the development, preparation, and Internet publication of the manual and of revisions and amendments to it shall be paid from the appropriation under s. 20.566 (2) (b).

**SECTION 8.** 74.37 (4) (c) of the statutes is amended to read:

**74.37 (4) (c)** No claim or action for an excessive assessment may be brought or maintained under this section if the assessment of the property for the same year is contested under s. 70.47 (7) (c), (13), or (16) (c) or 70.85. No assessment may be contested under s. 70.47 (7) (c), (13), or (16) (c) or 70.85 if a claim is brought and maintained under this section based on the same assessment.

**SECTION 9.** 74.37 (4) (d) of the statutes is created to read:

**74.37 (4) (d)** No claim or action for an excessive assessment may be brought or maintained under this section if the taxation district in which the property is located enacts an ordinance under s. 70.47 (7) (c) or if the 1st class city in which the property is located enacts an ordinance under s. 70.47 (16) (c), except that this paragraph does not apply if the taxation district or the 1st class city did not comply with s. 70.365.

**SECTION 10.** 74.37 (5) of the statutes is amended to read:

**74.37 (5) INTEREST.** The amount of a claim filed under sub. (2) or an action commenced under sub. (3) may include interest ~~computed from the date of filing the claim against the taxation district, at the rate of 0.8% per month~~ at the average annual discount rate determined by the last auction of 6-month U.S. treasury bills before the objection per day for the period of time between the time when the tax was due and the date that the claim was paid.

**SECTION 11. Initial applicability.**

(1) This act first applies to the property tax assessments as of January 1, 2008.

2007 Assembly Bill 470

Date of enactment: April 7, 2008  
Date of publication\*: April 21, 2008

## 2007 WISCONSIN ACT 210

AN ACT to amend 70.365, 74.485 (title), 74.485 (2) (intro.), 74.485 (4) (a), 74.485 (4) (b), 74.485 (5), 74.485 (6), 74.485 (7) (b), 74.485 (8) and 74.485 (9) of the statutes; relating to: the penalty for converting agricultural land.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

**SECTION 1.** 70.365 of the statutes is amended to read:

**70.365 Notice of changed assessment.** When the assessor assesses any taxable real property, or any improvements taxed as personal property under s. 77.84 (1), and arrives at a different total than the assessment of it for the previous year, the assessor shall notify the person assessed if the address of the person is known to the assessor, otherwise the occupant of the property. The If the assessor determines that land assessed under s. 70.32 (2r) for the previous year is no longer eligible to be assessed under s. 70.32 (2r), and the current classification under s. 70.32 (2) (a) is not undeveloped, agricultural forest, productive forest land, or other, the assessor shall notify the person assessed if the assessor knows the person's address, or otherwise the occupant of the property, that the person assessed may be subject to a conversion charge under s. 74.485. Any notice issued under this section shall be in writing and shall be sent by ordinary mail at least 15 days before the meeting of the board of review or before the meeting of the board of assessors in 1st class cities and in 2nd class cities that have a board of assessors under s. 70.075 and shall contain the amount of the changed assessment and the time, date, and place of the meeting of the local board of review or of the board of assessors. However, if the assessment roll is not com-

plete, the notice shall be sent by ordinary mail at least 15 days prior to the date to which the board of review has adjourned. The assessor shall attach to the assessment roll a statement that the notices required by this section have been mailed and failure to receive the notice shall not affect the validity of the changed assessment, the resulting changed tax, the procedures of the board of review or of the board of assessors or the enforcement of delinquent taxes by statutory means. After the person assessed or the occupant of the property receives notice under this section, if the assessor changes the assessment as a result of the examination of the rolls as provided in s. 70.45 and the person assessed waives, in writing and on a form prescribed or approved by the department of revenue, the person's right to the 15-day notice of the changed assessment, no additional notice is required under this section. The secretary of revenue shall ~~by rule~~ prescribe the form of the notice required under this section. The form shall include information notifying the taxpayer of the procedures to be used to object to the assessment. The form shall also indicate whether the person assessed may be subject to a conversion charge under s. 74.485.

**SECTION 2.** 74.485 (title) of the statutes is amended to read:

**74.485 (title) Penalty Charge for converting agricultural land.**

\* Section 991.11, WISCONSIN STATUTES 2005-06 : Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].

**SECTION 3.** 74.485 (2) (intro.) of the statutes is amended to read:

74.485 (2) PENALTY CONVERSION CHARGE. (intro.) Except as provided in sub. (4), a person who owns land that has been assessed as agricultural land under s. 70.32 (2r) and who converts the land's use so that the land is not eligible to be assessed as agricultural land under s. 70.32 (2r), as determined by the assessor of the taxation district in which the land is located, shall pay a penalty conversion charge to the county in which the land is located in an amount, calculated by the county treasurer, that is equal to the number of acres converted multiplied by the amount of the difference between the average fair market value of an acre of agricultural land sold in the county in the year before the year that the person converts the land, as determined under sub. (3), and the average equalized value of an acre of agricultural land in the county in the year before the year that the person converts the land, as determined under sub. (3), multiplied by the following:

**SECTION 4.** 74.485 (4) (a) of the statutes is amended to read:

74.485 (4) (a) A person who owns land that has been assessed as agricultural land under s. 70.32 (2r) and who converts the land's use so that the land is not eligible to be assessed as agricultural land under s. 70.32 (2r) is not subject to a penalty conversion charge under sub. (2) if the converted land may be assessed as undeveloped under s. 70.32 (2) (a) 5., as agricultural forest under s. 70.32 (2) (a) 5m., as productive forest land under s. 70.32 (2) (a) 6., or as other under s. 70.32 (2) (a) 7. or if the amount of the penalty conversion charge determined under sub. (2) represents less than \$25 for each acre of converted land.

**SECTION 5.** 74.485 (4) (b) of the statutes is amended to read:

74.485 (4) (b) If a person owes a penalty conversion charge under sub. (2), the treasurer of the county in which the person's land is located may defer payment of the penalty conversion charge to the succeeding taxable year if the person demonstrates to the assessor of the taxation district in which the land is located that the person's land will be used as agricultural land in the succeeding taxable year. A person who receives a deferral under this paragraph is not subject to the penalty conversion charge under sub. (2) related to the deferral, if the person's land is used as agricultural land in the succeeding taxable year. If the land of a person who receives a deferral under this paragraph is not used as agricultural land in the succeeding taxable year, the person shall pay the penalty conversion charge with interest at the rate of 1% a month, or fraction of a month, from the date that the treasurer granted a deferral to the date that the penalty conversion charge is paid.

**SECTION 6.** 74.485 (5) of the statutes is amended to read:

74.485 (5) PAYMENT. Except as provided in sub. (4), a person who owes a penalty conversion charge under sub. (2) shall pay the penalty conversion charge to the county in which the person's land related to the penalty conversion charge is located no later than 30 days after the date that the penalty conversion charge is assessed. A penalty conversion charge that is not paid on the date it is due is considered delinquent and shall be paid with interest at the rate of 1% a month, or fraction of a month, from the date that the penalty conversion charge is assessed to the date that the penalty conversion charge is paid. The county shall collect an unpaid penalty conversion charge as a special charge against the land related to the penalty conversion charge.

**SECTION 7.** 74.485 (6) of the statutes is amended to read:

74.485 (6) DISTRIBUTION. A county that collects a penalty conversion charge under this section shall distribute 50% of the amount of the penalty conversion charge to the taxation district in which the land related to the penalty conversion charge is located. If the land related to the penalty conversion charge is located in 2 or more taxation districts, the county shall distribute 50% of the amount of the penalty conversion charge to the taxation districts in proportion to the equalized value of the land related to the penalty conversion charge that is located in each taxation district. A taxation district shall distribute 50% of any amount it receives under this subsection to an adjoining taxation district, if the taxation district in which the land related to the penalty conversion charge is located annexed the land related to the penalty conversion charge from the adjoining taxation district in either of the 2 years preceding a distribution under this subsection.

**SECTION 8.** 74.485 (7) (b) of the statutes is amended to read:

74.485 (7) (b) Whether the person who owns the land and who is selling the land has been assessed a penalty conversion charge under sub. (2) related to the land.

**SECTION 9.** 74.485 (8) of the statutes is amended to read:

74.485 (8) TAXATION DISTRICT ASSESSOR. The assessors of the taxation districts located in the county shall inform the county treasurer and the real property lister of all sales of agricultural land located in the county. No later than 15 days after the board of review has adjourned, the assessors shall also deliver to the county treasurer all information necessary to compute the conversion charges assessed under this section.

**SECTION 10.** 74.485 (9) of the statutes is amended to read:

74.485 (9) ADMINISTRATION. The county in which the land as described in sub. (1) is located shall administer the penalty conversion charge under this section.

**SECTION 11. Initial applicability.**

(1) This act first applies to the property tax assessments as of January 1, 2008.

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## 2009 Computer Exemption Guidelines for Assessors and Property Owners

Beginning with the 1999 assessment, Wisconsin Statutes Section 70.11(39) exempts computers, software, and electronic peripheral equipment from property taxation. These items must be reported by the property owner on Schedule D-1 of the Personal Property Return for compilation by the assessor. **NOTE: Do Not Report Custom Software** in Schedule D-1 of the Statement of Personal Property. \*These items are frequently assessed as manufacturing personal property.

Item	Description	Taxable/ Exempt	Comments
Alarm/Security systems	Central computer for alarm/security system	Exempt	Computer.
	Various security system sensory devices	Taxable	Equipment with embedded computerized components.
"All-in-one" printer/scanner/fax/copier	Combination device that includes an exempt device	Taxable	If this equipment can <u>only</u> operate using a computer, it is exempt as an electronic peripheral.
Amusement devices or arcade games	Electronic pinball and video games	Taxable	Equipment with embedded computerized components.
Automated warehouse equipment	Racks and other mechanical equipment	Taxable	Not connected to and operated by a computer.
Automotive diagnostic equipment	Electronic diagnostic equipment	Exempt	Computer and connected electronic peripheral equipment that collect, analyze store and retrieve data.
	Other diagnostic equipment	Taxable	Mechanical or not connected to a computer.
Bank teller machines/ATMs	Automated teller	Exempt	Networked computer, terminal, or electronic peripheral equipment.
Bowling and automatic scoring equipment	PC controlled equipment, networked PCs	Exempt	Computers, electronic peripheral equipment
	Pin setters, counters and scoring equipment	Taxable	Equipment with embedded computerized components.
Car wash equipment	Automated equipment	Taxable	Equipment with embedded computerized components.
Cash register/Checkout system and components	Scanner, scale, keyboard, register, computer, display screens, debit/credit card readers, check swipe, printer,	Exempt	Computer and electronic peripheral equipment - programmable electronic device(s) that can interpret, measure, store, retrieve, and process data.
	Mechanical - conveyor, tables, shelves	Taxable	Mechanical.
Copiers	All Copiers – networked, stand alone, etc.	Taxable	Exemption does not apply to copiers.
Credit card reader	Magnetic or optical strip reader	Exempt	Electronic peripheral equipment.
Delivery service tracking equipment	Scanner/code keypunch	Exempt	Computer or electronic peripheral equipment.

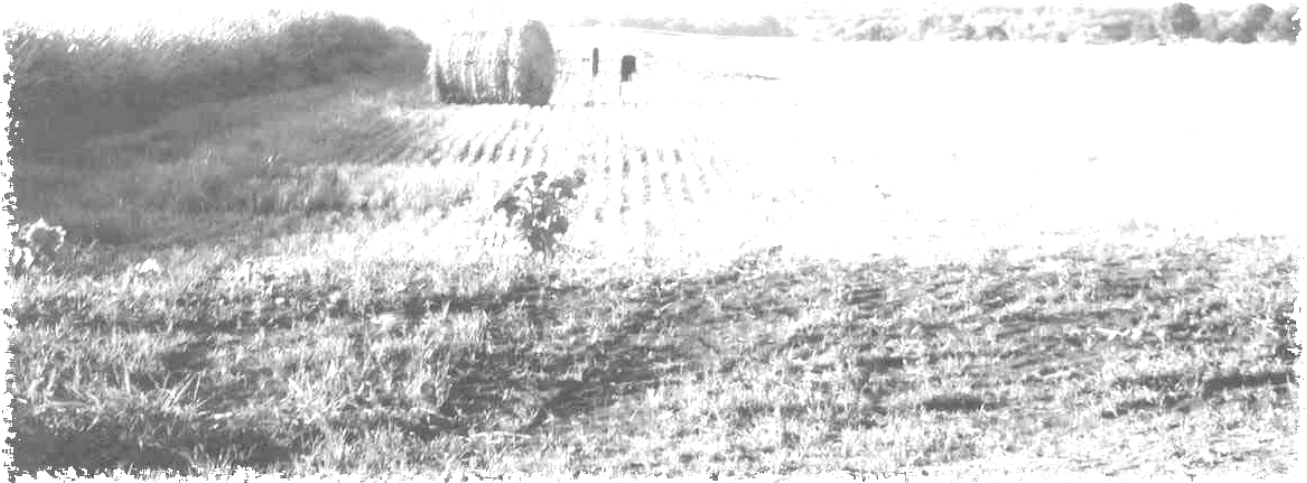
Item	Description	Taxable/ Exempt	Comments
Digital cameras	Still/Video Cameras	Taxable	Equipment with embedded computerized components. <b>EXCEPTION:</b> Digital cameras owned and used by a radio station, television station or cable television system (as defined in s. 66.0419(2)(d)) as part of a digital broadcasting equipment system are exempt under section 70.111(25) Wis. Stats. <u>Do not report exempt digital broadcasting equipment that is exempt under s. 70.111(25) on Schedule D-1 of the Personal Property Return.</u> Digital broadcasting equipment owned and used by anyone else remains taxable.
Digital Home Communication Terminals	Terminal used to decode satellite television signals	Taxable	Equipment with embedded computerized components.
Fax Machines	Fax machines (Except multifunction fax machines, please see "All-in-one")	Exempt	(Note: Fax machines that only perform the facsimile function were taxable for January 1, 2002 but are exempt for January 1, 2003.)
Fiber optic cables	Cables	Taxable	Telecommunications equipment.
Fire protection systems	Sensors/Alarms/Sprinklers	Taxable	Building components - real estate.
Forklift recharger	Electronic	Taxable	Electronic equipment with embedded computerized components.
Gaming devices/slot machines	Stand alone entertainment device	Taxable	Electronic equipment with embedded computerized components.
Gas pump	Pump equipment and housing	Taxable	Mechanical equipment.
Gas pump point-of-sale credit card swipe	Point-of-sale credit card reader in gas pumps	Exempt	Electronic peripheral equipment.
Gift Registration computer & equipment	Terminal or computer and display	Exempt	Computer & electronic peripheral equipment.
Global Positioning System equipment (GPS)	Navigation device - peripheral	Exempt	Electronic peripheral equipment. Exempt provided the device is connected to and operated by a computer.
	Self contained navigation device	Taxable	Electronic equipment with embedded computerized components.
Golf simulators	Stand alone entertainment device	Taxable	Electronic equipment with embedded computerized components.
Greeting card machine	Stand-alone	Taxable	Electronic equipment with embedded computerized components.
Grocery store scanners	Scanning equipment - portable handheld and checkout	Exempt	Electronic peripheral equipment. Reads codes (e.g., bar) for processing (retrieval of prices or inventory from a database)
Hotel reservations systems	Computer system	Exempt	Computer and electronic peripheral equipment used to enter, store, retrieve, display, and print reservations and other operating data.
Hotel security key system	Magnetically encodes cards used as "keys"	Exempt	Computer and electronic peripheral equipment. Programmable. Door locks are real estate.
Internet provider equipment	Computer system and peripherals	Exempt	Computers and electronic peripheral equipment - computers, modem banks, routers, hubs, disk arrays, software.
	Telephone lines	Taxable	Telecommunications equipment.
Leak detection equipment	Peripheral equipment	Exempt	Electronic peripheral equipment - Equipment connected to and operated by a computer.
	Stand alone equipment	Taxable	Electronic equipment with embedded computerized components.
Lighting systems	Electronically controlled lighting	Taxable	A building component.
Lottery ticket terminals	Dispenses online lottery tickets and scans tickets for past winning combinations	Exempt	Electronic peripheral equipment - connected to and operated by a computer. Communicates with a central database.



<b>Item</b>	<b>Description</b>	<b>Taxable/ Exempt</b>	<b>Comments</b>
Medical devices	Certain electronic imaging and monitoring devices	Exempt	Computer or electronic peripheral equipment - Examples include: ultrasound imaging device, magnetic resonance imaging device (MRI), and computerized axial tomography (CAT).
	X-Ray Imaging	Taxable	Not a computer or connected to and operated by a computer.
Optical equipment	Computer controlled equipment only	Exempt	Peripheral equipment requiring connection to a computer.
	Other equipment	Taxable	Equipment not connected to and controlled by a computer.
Photo processor *	Develops film, prints photos, scans and prints enlargements	Taxable	Electronic equipment with embedded computerized components.
Postage Meters	Calculates postage based on weight	Taxable	Electronic equipment with embedded computerized components.
Printing equipment *	Computer controlled equipment only	Exempt	Electronic peripheral equipment requiring connection to a computer.
Satellite dishes	Receives/sends various signals	Taxable	Electronic equipment with embedded computerized components.
Scales and packaging equipment	Electronic scales connected to computerized cash register	Exempt	Electronic peripheral equipment is connected to and operated by a computer. Communicates with a central database.
	Stand alone	Taxable	Mechanical and electronic equipment with embedded computerized components. Not connected to or operated by a computer
Sewing machines	Electric	Taxable	Electronic equipment with embedded computerized components.
Signs/electronic billboards/scoreboards	Signage and scoreboards	Taxable	Electronic equipment with embedded computerized components.
Television antennas	Receives video signal	Taxable	Not connected to or operated by a computer
Ticket dispensing equipment	Automated point-of-sale ticket dispenser	Exempt	Computer or electronic peripheral equipment -Takes input from user and communicates with central computer like ATM.
Time Clocks	Data collectors/ scanners with memory, processors, & internal modems	Exempt	Computer or electronic peripheral equipment.
	Manual punch card system or comparable	Taxable	Not a computer or connected to and operated by a computer.
Video Image Scopes/ Boroscopes	Computer system and peripherals	Exempt	Computer and connected electronic peripheral equipment that collect, analyze store and retrieve data.
	Stand alone & self-contained equipment	Taxable	Equipment not connected to and controlled by a computer.
Word processors	Electronic typewriter	Taxable	Electronic equipment with embedded computerized components



# 2009 Use Value Guidelines For Agricultural Assessment



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## 2009 Use Value Guidelines for Agricultural Assessment

Since 1974, the State of Wisconsin Constitution has allowed for the preferential assessment of agricultural land for property tax purposes. In 1995, the Budget Act changed the standard for assessing agricultural land from *market value* to *use value*. The goal of this legislation is to protect Wisconsin's farm economy and curb urban sprawl by taxing farmland based on its agricultural productivity, rather than its potential for development. The following table lists the counties that have taxable agricultural lands subject to use value assessment. Each county name links to a separate page that lists the approved agricultural use value guidelines for each municipality in that county. Use values are differentiated into three tillable soil grades and pasture land. Although values were estimated for all municipalities, not all municipalities contain land classified as agricultural.

### **Municipal Coding System**

The coding system is a five digit system. As a rule, all counties are coded in alphabetical order. Towns, villages and cities are coded in alphabetical order within the county in which they lie. The first two digits identify the county. Seventy-one of seventy-two Wisconsin counties are listed. There is no taxable agricultural land in Menominee county. The counties are listed in alphabetical order beginning with Adams (01) and ending with Wood (71). The next digit is significant of the level of local government - "0" designates a township, "1" indicates a village, and "2" means a city. An asterisk (\*) following the municipal name indicates a village or city that is located in more than one county.

**2009 Use Value Guidelines For Agricultural Land Assessment  
(dollars per acre)**

<b>County</b>	<b>Code</b>	<b>TVC</b>	<b>Name</b>	<b>Grade 1</b>	<b>Grade 2</b>	<b>Grade 3</b>	<b>PASTURE</b>
<b>Adams</b>	01002	Town	Adams	\$194	\$158	\$118	\$47
	01004	Town	Big Flats	\$189	\$154	\$115	\$46
	01006	Town	Colburn	\$192	\$157	\$117	\$47
	01008	Town	Dell Prairie	\$196	\$160	\$120	\$48
	01010	Town	Easton	\$193	\$157	\$118	\$47
	01012	Town	Jackson	\$196	\$160	\$119	\$48
	01014	Town	Leola	\$191	\$155	\$116	\$46
	01016	Town	Lincoln	\$194	\$158	\$118	\$47
	01018	Town	Monroe	\$189	\$154	\$115	\$46
	01020	Town	New Chester	\$196	\$160	\$119	\$48
	01022	Town	New Haven	\$192	\$156	\$117	\$46
	01024	Town	Preston	\$193	\$157	\$118	\$47
	01026	Town	Quincy	\$191	\$155	\$116	\$46
	01028	Town	Richfield	\$193	\$157	\$118	\$47
	01030	Town	Rome	\$189	\$154	\$115	\$46
	01032	Town	Springville	\$193	\$157	\$117	\$47
	01034	Town	Strongs Prairie	\$194	\$158	\$118	\$47
	01126	Village	Friendship	\$188	\$153	\$115	\$46
	01201	City	Adams	\$183	\$149	\$111	\$44
01291	City	Wisconsin Dells	\$183	\$149	\$112	\$44	
<b>Ashland</b>	02002	Town	Agenda	\$185	\$162	\$126	\$47
	02004	Town	Ashland	\$185	\$162	\$126	\$47
	02006	Town	Chippewa	\$188	\$164	\$127	\$48
	02008	Town	Gingles	\$185	\$161	\$125	\$47
	02010	Town	Gordon	\$187	\$164	\$127	\$48
	02012	Town	Jacobs	\$183	\$160	\$124	\$47
	02014	Town	La Pointe	\$184	\$161	\$125	\$47
	02016	Town	Marengo	\$188	\$164	\$127	\$48
	02018	Town	Morse	\$183	\$160	\$124	\$47
	02020	Town	Peeksville	\$181	\$158	\$123	\$46
	02022	Town	Sanborn	\$192	\$168	\$130	\$49
	02024	Town	Shanagolden	\$186	\$163	\$126	\$48
	02026	Town	White River	\$189	\$165	\$128	\$48
	02106	Village	Butternut	\$189	\$165	\$128	\$48
	02201	City	Ashland	\$178	\$156	\$121	\$45
02251	City	Mellen	\$175	\$153	\$119	\$45	
<b>Barron</b>	03002	Town	Almena	\$222	\$195	\$152	\$57
	03004	Town	Arland	\$215	\$189	\$147	\$55
	03006	Town	Barron	\$216	\$190	\$148	\$55
	03008	Town	Bear Lake	\$224	\$196	\$153	\$57
	03010	Town	Cedar Lake	\$222	\$195	\$152	\$57
	03012	Town	Chetek	\$226	\$198	\$154	\$58
	03014	Town	Clinton	\$216	\$190	\$148	\$55
	03016	Town	Crystal Lake	\$220	\$193	\$151	\$56
	03018	Town	Cumberland	\$219	\$192	\$150	\$56

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<b>County</b>	<b>Code</b>	<b>TVC</b>	<b>Name</b>	<b>Grade 1</b>	<b>Grade 2</b>	<b>Grade 3</b>	<b>PASTURE</b>
<b>Barron (cont.)</b>	03020	Town	Dallas	\$221	\$194	\$151	\$57
	03022	Town	Dovre	\$213	\$187	\$146	\$55
	03024	Town	Doyle	\$223	\$195	\$152	\$57
	03026	Town	Lakeland	\$221	\$194	\$151	\$57
	03028	Town	Maple Grove	\$216	\$190	\$148	\$55
	03030	Town	Maple Plain	\$221	\$194	\$151	\$57
	03032	Town	Oak Grove	\$218	\$191	\$149	\$56
	03034	Town	Prairie Farm	\$210	\$184	\$144	\$54
	03036	Town	Prairie Lake	\$222	\$195	\$152	\$57
	03038	Town	Rice Lake	\$226	\$198	\$154	\$58
	03040	Town	Sioux Creek	\$217	\$190	\$149	\$56
	03042	Town	Stanfold	\$221	\$194	\$152	\$57
	03044	Town	Stanley	\$224	\$196	\$153	\$57
	03046	Town	Sumner	\$220	\$193	\$151	\$56
	03048	Town	Turtle Lake	\$210	\$184	\$144	\$54
	03050	Town	Vance Creek	\$216	\$190	\$148	\$55
	03101	Village	Almena	\$212	\$186	\$145	\$54
	03111	Village	Cameron	\$212	\$185	\$145	\$54
	03116	Village	Dallas	\$221	\$194	\$151	\$57
	03136	Village	Haugen	\$225	\$197	\$154	\$58
	03151	Village	New Auburn	\$214	\$187	\$146	\$55
	03171	Village	Prairie Farm	\$215	\$188	\$147	\$55
	03186	Village	Turtle Lake	\$203	\$178	\$139	\$52
	03206	City	Barron	\$210	\$184	\$144	\$54
	03211	City	Chetek	\$210	\$184	\$144	\$54
	03212	City	Cumberland	\$214	\$187	\$146	\$55
	03276	City	Rice Lake	\$205	\$180	\$140	\$53
	<b>Bayfield</b>	04002	Town	Barksdale	\$193	\$169	\$132
04004		Town	Barnes	\$196	\$172	\$134	\$50
04006		Town	Bayfield	\$196	\$172	\$134	\$50
04008		Town	Bayview	\$195	\$171	\$133	\$50
04010		Town	Bell	\$188	\$165	\$129	\$48
04012		Town	Cable	\$196	\$172	\$134	\$50
04014		Town	Clover	\$188	\$165	\$128	\$48
04016		Town	Delta	\$199	\$175	\$136	\$51
04018		Town	Drummond	\$199	\$175	\$136	\$51
04020		Town	Eileen	\$190	\$167	\$130	\$49
04021		Town	Grand View	\$199	\$174	\$136	\$51
04022		Town	Hughes	\$196	\$172	\$134	\$50
04024		Town	Iron River	\$191	\$168	\$131	\$49
04026		Town	Kelly	\$189	\$166	\$129	\$48
04028		Town	Keystone	\$188	\$165	\$128	\$48
04030		Town	Lincoln	\$196	\$172	\$134	\$50
04032		Town	Mason	\$190	\$167	\$130	\$49
04034		Town	Namakagon	\$200	\$175	\$137	\$51

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<b>Bayfield (cont)</b>	04036	Town	Orienta	\$190	\$166	\$130	\$49
	04038	Town	Oulu	\$186	\$163	\$127	\$48
	04040	Town	Pilsen	\$192	\$168	\$131	\$49
	04042	Town	Port Wing	\$187	\$164	\$128	\$48
	04046	Town	Russell	\$198	\$174	\$136	\$51
	04048	Town	Tripp	\$188	\$165	\$129	\$48
	04050	Town	Washburn	\$197	\$172	\$135	\$50
	04151	Village	Mason	\$196	\$172	\$134	\$50
	04201	City	Ashland	\$183	\$161	\$125	\$47
	04206	City	Bayfield	\$187	\$164	\$128	\$48
04291	City	Washburn	\$183	\$161	\$125	\$47	
<b>Brown</b>	05010	Town	Eaton	\$213	\$174	\$130	\$52
	05012	Town	Glenmore	\$209	\$170	\$127	\$51
	05014	Town	Green Bay	\$218	\$178	\$133	\$53
	05018	Town	Holland	\$210	\$172	\$128	\$51
	05022	Town	Humboldt	\$216	\$177	\$132	\$52
	05024	Town	Lawrence	\$208	\$170	\$126	\$50
	05025	Town	Ledgeview	\$208	\$170	\$127	\$51
	05026	Town	Morrison	\$212	\$173	\$129	\$51
	05028	Town	New Denmark	\$214	\$175	\$130	\$52
	05030	Town	Pittsfield	\$211	\$172	\$128	\$51
	05034	Town	Rockland	\$211	\$172	\$128	\$51
	05036	Town	Scott	\$216	\$177	\$132	\$52
	05040	Town	Wrightstown	\$210	\$172	\$128	\$51
	05102	Village	Allouez	\$207	\$169	\$126	\$50
	05104	Village	Ashwaubenon	\$206	\$169	\$126	\$50
	05106	Village	Bellevue	\$215	\$176	\$131	\$52
	05116	Village	Denmark	\$215	\$176	\$131	\$52
	05126	Village	Hobart	\$209	\$171	\$127	\$51
	05136	Village	Howard	\$210	\$172	\$128	\$51
	05171	Village	Pulaski	\$201	\$164	\$122	\$49
	05178	Village	Suamico	\$209	\$171	\$127	\$51
	05191	Village	Wrightstown	\$203	\$166	\$124	\$49
	05216	City	De Pere	\$206	\$168	\$125	\$50
05231	City	Green Bay	\$202	\$165	\$123	\$49	
<b>Buffalo</b>	06002	Town	Alma	\$234	\$191	\$144	\$57
	06004	Town	Belvidere	\$231	\$188	\$142	\$56
	06006	Town	Buffalo	\$231	\$189	\$142	\$56
	06008	Town	Canton	\$231	\$189	\$142	\$56
	06010	Town	Cross	\$222	\$181	\$136	\$54
	06012	Town	Dover	\$227	\$185	\$139	\$55
	06014	Town	Gilmanton	\$230	\$188	\$141	\$56
	06016	Town	Glencoe	\$218	\$178	\$134	\$53
	06018	Town	Lincoln	\$234	\$191	\$144	\$57
	06020	Town	Maxville	\$234	\$191	\$144	\$57

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<b>Buffalo (cont.)</b>	06022	Town	Milton	\$232	\$189	\$143	\$56
	06024	Town	Modena	\$234	\$191	\$144	\$57
	06026	Town	Mondovi	\$234	\$191	\$144	\$57
	06028	Town	Montana	\$220	\$180	\$135	\$54
	06030	Town	Naples	\$228	\$186	\$140	\$55
	06032	Town	Nelson	\$228	\$186	\$140	\$55
	06034	Town	Waumandee	\$224	\$183	\$138	\$55
	06111	Village	Cochrane	\$224	\$183	\$138	\$55
	06154	Village	Nelson	\$222	\$181	\$137	\$54
	06201	City	Alma	\$229	\$187	\$141	\$56
	06206	City	Buffalo City	\$229	\$186	\$140	\$56
	06226	City	Fountain City	\$227	\$185	\$139	\$55
	06251	City	Mondovi	\$229	\$187	\$140	\$56
<b>Burnett</b>	07002	Town	Anderson	\$193	\$169	\$130	\$49
	07004	Town	Blaine	\$196	\$171	\$133	\$50
	07006	Town	Daniels	\$190	\$166	\$128	\$48
	07008	Town	Dewey	\$194	\$169	\$131	\$49
	07010	Town	Grantsburg	\$191	\$166	\$129	\$49
	07012	Town	Jackson	\$196	\$172	\$133	\$50
	07014	Town	La Follette	\$190	\$166	\$129	\$49
	07016	Town	Lincoln	\$194	\$170	\$131	\$50
	07018	Town	Meenon	\$194	\$169	\$131	\$49
	07020	Town	Oakland	\$194	\$169	\$131	\$49
	07022	Town	Roosevelt	\$193	\$169	\$130	\$49
	07024	Town	Rusk	\$198	\$173	\$134	\$51
	07026	Town	Sand Lake	\$192	\$168	\$130	\$49
	07028	Town	Scott	\$197	\$172	\$133	\$50
	07030	Town	Siren	\$188	\$164	\$127	\$48
	07032	Town	Swiss	\$190	\$166	\$128	\$48
	07034	Town	Trade Lake	\$188	\$164	\$127	\$48
	07036	Town	Union	\$198	\$173	\$133	\$50
	07038	Town	Webb Lake	\$197	\$172	\$133	\$50
	07040	Town	West Marshland	\$192	\$167	\$129	\$49
07042	Town	Wood River	\$191	\$167	\$129	\$49	
07131	Village	Grantsburg	\$182	\$159	\$123	\$46	
07181	Village	Siren	\$177	\$155	\$120	\$45	
07191	Village	Webster	\$185	\$161	\$125	\$47	
<b>Calumet</b>	08002	Town	Brillion	\$211	\$173	\$129	\$51
	08004	Town	Brothertown	\$221	\$181	\$135	\$54
	08006	Town	Charlestown	\$222	\$182	\$136	\$54
	08008	Town	Chilton	\$229	\$187	\$140	\$56
	08010	Town	Harrison	\$219	\$179	\$134	\$53
	08012	Town	New Holstein	\$225	\$184	\$138	\$55
	08014	Town	Rantoul	\$217	\$178	\$133	\$53
	08016	Town	Stockbridge	\$217	\$177	\$133	\$53



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<b>Calumet (cont.)</b>	08018	Town	Woodville	\$221	\$181	\$135	\$54
	08136	Village	Hilbert	\$212	\$173	\$129	\$51
	08160	Village	Potter	\$222	\$181	\$136	\$54
	08179	Village	Sherwood	\$212	\$174	\$130	\$52
	08181	Village	Stockbridge	\$211	\$173	\$129	\$51
	08201	City	Appleton	\$211	\$172	\$129	\$51
	08206	City	Brillion	\$205	\$168	\$125	\$50
	08211	City	Chilton	\$212	\$173	\$130	\$52
	08231	City	Kaukauna	\$208	\$170	\$127	\$50
	08241	City	Kiel	\$220	\$180	\$134	\$53
	08251	City	Menasha	\$205	\$168	\$125	\$50
	08261	City	New Holstein	\$212	\$173	\$130	\$51
<b>Chippewa</b>	09002	Town	Anson	\$240	\$210	\$163	\$61
	09004	Town	Arthur	\$240	\$211	\$164	\$61
	09006	Town	Auburn	\$230	\$202	\$157	\$59
	09008	Town	Birch Creek	\$238	\$209	\$162	\$61
	09010	Town	Bloomer	\$233	\$204	\$159	\$60
	09012	Town	Cleveland	\$234	\$205	\$159	\$60
	09014	Town	Colburn	\$243	\$213	\$166	\$62
	09016	Town	Cooks Valley	\$231	\$202	\$157	\$59
	09018	Town	Delmar	\$243	\$213	\$165	\$62
	09020	Town	Eagle Point	\$237	\$208	\$161	\$61
	09022	Town	Edson	\$243	\$213	\$165	\$62
	09024	Town	Estella	\$239	\$210	\$163	\$61
	09026	Town	Goetz	\$241	\$211	\$164	\$62
	09028	Town	Hallie	\$231	\$203	\$158	\$59
	09032	Town	Howard	\$235	\$206	\$160	\$60
	09034	Town	Lafayette	\$238	\$208	\$162	\$61
	09035	Town	Lake Holcombe	\$236	\$207	\$161	\$60
	09036	Town	Ruby	\$238	\$209	\$162	\$61
	09038	Town	Sampson	\$232	\$203	\$158	\$59
	09040	Town	Sigel	\$242	\$212	\$165	\$62
	09042	Town	Tilden	\$235	\$206	\$160	\$60
	09044	Town	Wheaton	\$233	\$204	\$159	\$60
	09046	Town	Woodmohr	\$232	\$204	\$158	\$59
	09106	Village	Boyd	\$235	\$206	\$160	\$60
	09111	Village	Cadott	\$223	\$195	\$152	\$57
	09128	Village	Lake Hallie	\$231	\$203	\$158	\$59
	09161	Village	New Auburn	\$229	\$201	\$156	\$59
	09206	City	Bloomer	\$227	\$199	\$155	\$58
	09211	City	Chippewa Falls	\$222	\$194	\$151	\$57
	09213	City	Cornell	\$228	\$200	\$155	\$58
09221	City	Eau Claire	\$222	\$195	\$151	\$57	
09281	City	Stanley	\$232	\$204	\$158	\$59	
<b>Clark</b>	10002	Town	Beaver	\$215	\$189	\$146	\$55

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<b>Clark (cont.)</b>	10004	Town	Butler	\$220	\$193	\$150	\$56
	10006	Town	Colby	\$216	\$190	\$147	\$55
	10008	Town	Dewhurst	\$219	\$192	\$149	\$56
	10010	Town	Eaton	\$220	\$193	\$149	\$56
	10012	Town	Foster	\$212	\$186	\$144	\$54
	10014	Town	Fremont	\$218	\$191	\$148	\$56
	10016	Town	Grant	\$218	\$192	\$148	\$56
	10018	Town	Green Grove	\$221	\$194	\$150	\$56
	10020	Town	Hendren	\$219	\$192	\$149	\$56
	10022	Town	Hewett	\$222	\$195	\$151	\$57
	10024	Town	Hixon	\$220	\$193	\$149	\$56
	10026	Town	Hoard	\$224	\$196	\$152	\$57
	10028	Town	Levis	\$219	\$193	\$149	\$56
	10030	Town	Longwood	\$220	\$193	\$150	\$56
	10032	Town	Loyal	\$217	\$190	\$147	\$55
	10034	Town	Lynn	\$216	\$190	\$147	\$55
	10036	Town	Mayville	\$215	\$189	\$146	\$55
	10038	Town	Mead	\$213	\$187	\$145	\$54
	10040	Town	Mentor	\$212	\$186	\$144	\$54
	10042	Town	Pine Valley	\$218	\$192	\$148	\$56
	10044	Town	Reseburg	\$218	\$192	\$148	\$56
	10046	Town	Seif	\$218	\$192	\$148	\$56
	10048	Town	Sherman	\$217	\$191	\$148	\$56
	10050	Town	Sherwood	\$221	\$194	\$150	\$57
	10052	Town	Thorp	\$222	\$195	\$151	\$57
	10054	Town	Unity	\$214	\$188	\$145	\$55
	10056	Town	Warner	\$219	\$193	\$149	\$56
	10058	Town	Washburn	\$221	\$194	\$150	\$56
	10060	Town	Weston	\$218	\$191	\$148	\$56
	10062	Town	Withee	\$220	\$193	\$150	\$56
	10064	Town	Worden	\$220	\$193	\$149	\$56
	10066	Town	York	\$218	\$191	\$148	\$56
	10111	Village	Curtiss	\$205	\$180	\$139	\$52
	10116	Village	Dorchester	\$203	\$178	\$138	\$52
	10131	Village	Granton	\$210	\$185	\$143	\$54
	10186	Village	Unity	\$208	\$182	\$141	\$53
	10191	Village	Withee	\$207	\$181	\$140	\$53
	10201	City	Abbotsford	\$208	\$182	\$141	\$53
	10211	City	Colby	\$203	\$178	\$138	\$52
	10231	City	Greenwood	\$207	\$182	\$141	\$53
	10246	City	Loyal	\$205	\$180	\$139	\$52
	10261	City	Neillsville	\$203	\$178	\$138	\$52
10265	City	Owen	\$202	\$177	\$137	\$52	
10281	City	Stanley	\$213	\$187	\$145	\$55	
10286	City	Thorp	\$211	\$186	\$144	\$54	

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<b>Columbia</b>	11002	Town	Arlington	\$322	\$273	\$198	\$79
	11004	Town	Caledonia	\$333	\$282	\$204	\$82
	11006	Town	Columbus	\$322	\$273	\$197	\$79
	11008	Town	Courtland	\$324	\$274	\$198	\$80
	11010	Town	Dekorra	\$330	\$279	\$202	\$81
	11012	Town	Fort Winnebago	\$330	\$279	\$202	\$81
	11014	Town	Fountain Prairie	\$314	\$266	\$193	\$77
	11016	Town	Hampden	\$325	\$275	\$199	\$80
	11018	Town	Leeds	\$323	\$273	\$198	\$79
	11020	Town	Lewiston	\$336	\$284	\$206	\$83
	11022	Town	Lodi	\$325	\$275	\$199	\$80
	11024	Town	Lowville	\$329	\$279	\$202	\$81
	11026	Town	Marcellon	\$338	\$286	\$207	\$83
	11028	Town	Newport	\$334	\$283	\$205	\$82
	11030	Town	Otsego	\$325	\$275	\$199	\$80
	11032	Town	Pacific	\$349	\$296	\$214	\$86
	11034	Town	Randolph	\$327	\$277	\$200	\$80
	11036	Town	Scott	\$332	\$281	\$203	\$82
	11038	Town	Springvale	\$330	\$279	\$202	\$81
	11040	Town	West Point	\$330	\$279	\$202	\$81
	11042	Town	Wyocena	\$337	\$285	\$206	\$83
	11101	Village	Arlington	\$315	\$267	\$193	\$77
	11111	Village	Cambria	\$310	\$262	\$190	\$76
	11116	Village	Doylestown	\$331	\$280	\$203	\$81
	11126	Village	Fall River	\$310	\$262	\$190	\$76
	11127	Village	Friesland	\$320	\$271	\$196	\$79
	11171	Village	Pardeeville	\$324	\$274	\$199	\$80
	11172	Village	Poynette	\$312	\$264	\$191	\$77
	11176	Village	Randolph	\$303	\$256	\$185	\$74
	11177	Village	Rio	\$317	\$268	\$194	\$78
	11191	Village	Wyocena	\$330	\$279	\$202	\$81
	11211	City	Columbus	\$303	\$256	\$186	\$75
	11246	City	Lodi	\$307	\$260	\$188	\$76
11271	City	Portage	\$313	\$265	\$192	\$77	
11291	City	Wisconsin Dells	\$316	\$267	\$193	\$78	
<b>Crawford</b>	12002	Town	Bridgeport	\$299	\$252	\$183	\$73
	12004	Town	Clayton	\$289	\$244	\$177	\$71
	12006	Town	Eastman	\$292	\$245	\$178	\$72
	12008	Town	Freeman	\$295	\$248	\$180	\$72
	12010	Town	Haney	\$291	\$245	\$178	\$71
	12012	Town	Marietta	\$297	\$250	\$182	\$73
	12014	Town	Prairie du Chien	\$298	\$251	\$182	\$73
	12016	Town	Scott	\$299	\$252	\$183	\$73
	12018	Town	Seneca	\$292	\$246	\$179	\$72
	12020	Town	Utica	\$291	\$245	\$178	\$71

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<b>Crawford (cont.)</b>	12022	Town	Wauzeka	\$285	\$240	\$174	\$70
	12106	Village	Bell Center	\$297	\$250	\$182	\$73
	12116	Village	De Soto	\$290	\$244	\$177	\$71
	12121	Village	Eastman	\$285	\$240	\$174	\$70
	12126	Village	Ferryville	\$294	\$248	\$180	\$72
	12131	Village	Gays Mills	\$283	\$239	\$173	\$70
	12146	Village	Lynxville	\$295	\$248	\$180	\$72
	12151	Village	Mount Sterling	\$295	\$248	\$180	\$72
	12181	Village	Soldiers Grove	\$296	\$250	\$181	\$73
	12182	Village	Steuben	\$283	\$239	\$173	\$70
	12191	Village	Wauzeka	\$284	\$239	\$174	\$70
	12271	City	Prairie du Chien	\$284	\$239	\$173	\$70
<b>Dane</b>	13002	Town	Albion	\$324	\$274	\$199	\$80
	13004	Town	Berry	\$321	\$271	\$197	\$79
	13006	Town	Black Earth	\$325	\$275	\$200	\$80
	13008	Town	Blooming Grove	\$315	\$266	\$194	\$78
	13010	Town	Blue Mounds	\$326	\$275	\$200	\$80
	13012	Town	Bristol	\$327	\$276	\$201	\$80
	13014	Town	Burke	\$322	\$272	\$198	\$79
	13016	Town	Christiana	\$318	\$269	\$196	\$78
	13018	Town	Cottage Grove	\$310	\$262	\$190	\$76
	13020	Town	Cross Plains	\$325	\$275	\$200	\$80
	13022	Town	Dane	\$325	\$275	\$200	\$80
	13024	Town	Deerfield	\$319	\$270	\$196	\$79
	13026	Town	Dunkirk	\$331	\$279	\$203	\$81
	13028	Town	Dunn	\$323	\$273	\$199	\$79
	13032	Town	Madison	\$304	\$257	\$187	\$75
	13034	Town	Mazomanie	\$328	\$277	\$201	\$81
	13036	Town	Medina	\$322	\$272	\$198	\$79
	13038	Town	Middleton	\$326	\$276	\$200	\$80
	13040	Town	Montrose	\$317	\$268	\$195	\$78
	13042	Town	Oregon	\$317	\$268	\$195	\$78
	13044	Town	Perry	\$320	\$270	\$197	\$79
	13046	Town	Pleasant Springs	\$332	\$280	\$204	\$82
	13048	Town	Primrose	\$322	\$272	\$198	\$79
	13050	Town	Roxbury	\$325	\$275	\$200	\$80
	13052	Town	Rutland	\$324	\$274	\$199	\$80
	13054	Town	Springdale	\$327	\$276	\$201	\$80
	13056	Town	Springfield	\$327	\$276	\$201	\$80
	13058	Town	Sun Prairie	\$322	\$272	\$198	\$79
	13060	Town	Vermont	\$326	\$276	\$201	\$80
	13062	Town	Verona	\$313	\$265	\$192	\$77
	13064	Town	Vienna	\$319	\$270	\$196	\$78
	13066	Town	Westport	\$330	\$279	\$203	\$81
13068	Town	Windsor	\$314	\$265	\$193	\$77	

**2009 Use Value Guidelines For Agricultural Land Assessment  
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<b>County</b>	<b>Code</b>	<b>TVC</b>	<b>Name</b>	<b>Grade 1</b>	<b>Grade 2</b>	<b>Grade 3</b>	<b>PASTURE</b>
<b>Dane (cont.)</b>	13070	Town	York	\$320	\$271	\$197	\$79
	13106	Village	Belleville	\$302	\$255	\$185	\$74
	13107	Village	Black Earth	\$313	\$264	\$192	\$77
	13108	Village	Blue Mounds	\$313	\$264	\$192	\$77
	13109	Village	Brooklyn	\$306	\$258	\$188	\$75
	13111	Village	Cambridge	\$306	\$258	\$188	\$75
	13112	Village	Cottage Grove	\$299	\$253	\$184	\$74
	13113	Village	Cross Plains	\$311	\$262	\$191	\$76
	13116	Village	Dane	\$313	\$264	\$192	\$77
	13117	Village	Deerfield	\$315	\$266	\$193	\$77
	13118	Village	DeForest	\$303	\$256	\$186	\$74
	13151	Village	Maple Bluff	\$306	\$259	\$188	\$75
	13152	Village	Marshall	\$312	\$264	\$192	\$77
	13153	Village	Mazomanie	\$307	\$260	\$189	\$76
	13154	Village	McFarland	\$308	\$260	\$189	\$76
	13157	Village	Mount Horeb	\$310	\$262	\$190	\$76
	13165	Village	Oregon	\$306	\$259	\$188	\$75
	13176	Village	Rockdale	\$319	\$269	\$196	\$78
	13181	Village	Shorewood Hills	\$314	\$265	\$193	\$77
	13191	Village	Waunakee	\$318	\$268	\$195	\$78
	13221	City	Edgerton	\$304	\$257	\$187	\$75
	13225	City	Fitchburg	\$307	\$259	\$189	\$76
	13251	City	Madison	\$303	\$256	\$186	\$75
	13255	City	Middleton	\$317	\$268	\$195	\$78
	13258	City	Monona	\$304	\$257	\$187	\$75
	13281	City	Stoughton	\$314	\$265	\$193	\$77
	13282	City	Sun Prairie	\$307	\$259	\$188	\$75
	13286	City	Verona	\$304	\$257	\$187	\$75
<b>Dodge</b>	14002	Town	Ashippun	\$317	\$268	\$195	\$78
	14004	Town	Beaver Dam	\$322	\$273	\$199	\$79
	14006	Town	Burnett	\$317	\$268	\$195	\$78
	14008	Town	Calamus	\$314	\$266	\$194	\$77
	14010	Town	Chester	\$323	\$273	\$199	\$80
	14012	Town	Clyman	\$312	\$264	\$192	\$77
	14014	Town	Elba	\$318	\$269	\$196	\$78
	14016	Town	Emmet	\$322	\$273	\$199	\$79
	14018	Town	Fox Lake	\$314	\$266	\$194	\$77
	14020	Town	Herman	\$303	\$256	\$187	\$74
	14022	Town	Hubbard	\$316	\$267	\$195	\$78
	14024	Town	Hustisford	\$312	\$264	\$192	\$77
	14026	Town	Lebanon	\$314	\$266	\$194	\$77
	14028	Town	Leroy	\$316	\$267	\$195	\$78
	14030	Town	Lomira	\$317	\$268	\$195	\$78
	14032	Town	Lowell	\$309	\$261	\$191	\$76
	14034	Town	Oak Grove	\$311	\$263	\$192	\$77

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<b>County</b>	<b>Code</b>	<b>TVC</b>	<b>Name</b>	<b>Grade 1</b>	<b>Grade 2</b>	<b>Grade 3</b>	<b>PASTURE</b>
<b>Dodge (cont.)</b>	14036	Town	Portland	\$313	\$265	\$193	\$77
	14038	Town	Rubicon	\$315	\$266	\$194	\$77
	14040	Town	Shields	\$323	\$273	\$199	\$80
	14042	Town	Theresa	\$315	\$266	\$194	\$78
	14044	Town	Trenton	\$319	\$270	\$197	\$79
	14046	Town	Westford	\$319	\$269	\$196	\$78
	14048	Town	Williamstown	\$325	\$275	\$200	\$80
	14106	Village	Brownsville	\$306	\$259	\$189	\$75
	14111	Village	Clyman	\$292	\$247	\$180	\$72
	14136	Village	Hustisford	\$297	\$251	\$183	\$73
	14141	Village	Iron Ridge	\$312	\$263	\$192	\$77
	14143	Village	Kekoskee	\$326	\$276	\$201	\$80
	14146	Village	Lomira	\$314	\$265	\$193	\$77
	14147	Village	Lowell	\$296	\$250	\$182	\$73
	14161	Village	Neosho	\$305	\$258	\$188	\$75
	14176	Village	Randolph	\$291	\$246	\$179	\$72
	14177	Village	Reeseville	\$305	\$258	\$188	\$75
	14186	Village	Theresa	\$306	\$259	\$189	\$75
	14206	City	Beaver Dam	\$299	\$253	\$184	\$74
	14211	City	Columbus	\$393	\$332	\$242	\$97
	14226	City	Fox Lake	\$296	\$250	\$183	\$73
	14230	City	Hartford	\$293	\$248	\$181	\$72
	14236	City	Horicon	\$301	\$254	\$186	\$74
	14241	City	Juneau	\$293	\$248	\$181	\$72
	14251	City	Mayville	\$307	\$260	\$189	\$76
	14291	City	Watertown	\$307	\$260	\$190	\$76
14292	City	Waupun	\$304	\$257	\$188	\$75	
<b>Door</b>	15002	Town	Baileys Harbor	\$229	\$186	\$140	\$55
	15004	Town	Brussels	\$218	\$177	\$133	\$53
	15006	Town	Clay Banks	\$219	\$179	\$134	\$53
	15008	Town	Egg Harbor	\$227	\$185	\$139	\$55
	15010	Town	Forestville	\$215	\$175	\$131	\$52
	15012	Town	Gardner	\$217	\$177	\$133	\$53
	15014	Town	Gibraltar	\$231	\$189	\$141	\$56
	15016	Town	Jacksonport	\$225	\$183	\$137	\$55
	15018	Town	Liberty Grove	\$231	\$188	\$141	\$56
	15020	Town	Nasewaupee	\$219	\$178	\$134	\$53
	15022	Town	Sevastopol	\$225	\$183	\$137	\$55
	15024	Town	Sturgeon Bay	\$224	\$183	\$137	\$54
	15026	Town	Union	\$219	\$178	\$134	\$53
	15028	Town	Washington	\$223	\$182	\$136	\$54
	15118	Village	Egg Harbor	\$228	\$186	\$139	\$55
	15121	Village	Ephraim	\$225	\$183	\$137	\$55
	15127	Village	Forestville	\$218	\$178	\$133	\$53
	15181	Village	Sister Bay	\$225	\$183	\$137	\$55

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<b>County</b>	<b>Code</b>	<b>TVC</b>	<b>Name</b>	<b>Grade 1</b>	<b>Grade 2</b>	<b>Grade 3</b>	<b>PASTURE</b>
<b>Door (cont.)</b>	15281	City	Sturgeon Bay	\$208	\$170	\$127	\$51
<b>Douglas</b>	16002	Town	Amnicon	\$199	\$175	\$135	\$51
	16004	Town	Bennett	\$188	\$165	\$128	\$48
	16006	Town	Brule	\$194	\$170	\$131	\$50
	16008	Town	Cloverland	\$195	\$171	\$132	\$50
	16010	Town	Dairyland	\$199	\$175	\$135	\$51
	16012	Town	Gordon	\$197	\$173	\$134	\$50
	16014	Town	Hawthorne	\$199	\$175	\$135	\$51
	16016	Town	Highland	\$198	\$174	\$134	\$51
	16018	Town	Lakeside	\$196	\$172	\$133	\$50
	16020	Town	Maple	\$197	\$173	\$134	\$50
	16022	Town	Oakland	\$194	\$170	\$131	\$50
	16024	Town	Parkland	\$195	\$171	\$132	\$50
	16026	Town	Solon Springs	\$191	\$167	\$129	\$49
	16028	Town	Summit	\$196	\$172	\$133	\$50
	16030	Town	Superior	\$198	\$174	\$134	\$51
	16032	Town	Wascott	\$198	\$174	\$134	\$51
	16146	Village	Lake Nebagamon	\$192	\$169	\$131	\$49
	16165	Village	Oliver	\$185	\$162	\$125	\$47
	16171	Village	Poplar	\$196	\$172	\$133	\$50
	16181	Village	Solon Springs	\$186	\$163	\$126	\$47
16182	Village	Superior	\$190	\$167	\$129	\$49	
16281	City	Superior	\$182	\$160	\$124	\$47	
<b>Dunn</b>	17002	Town	Colfax	\$220	\$180	\$135	\$54
	17004	Town	Dunn	\$215	\$176	\$131	\$52
	17006	Town	Eau Galle	\$216	\$176	\$132	\$52
	17008	Town	Elk Mound	\$217	\$178	\$133	\$53
	17010	Town	Grant	\$220	\$180	\$135	\$54
	17012	Town	Hay River	\$212	\$174	\$130	\$52
	17014	Town	Lucas	\$216	\$177	\$132	\$53
	17016	Town	Menomonie	\$219	\$179	\$134	\$53
	17018	Town	New Haven	\$213	\$174	\$130	\$52
	17020	Town	Otter Creek	\$220	\$180	\$135	\$53
	17022	Town	Peru	\$216	\$177	\$132	\$52
	17024	Town	Red Cedar	\$217	\$178	\$133	\$53
	17026	Town	Rock Creek	\$215	\$176	\$132	\$52
	17028	Town	Sand Creek	\$214	\$175	\$131	\$52
	17030	Town	Sheridan	\$208	\$170	\$127	\$51
	17032	Town	Sherman	\$213	\$174	\$130	\$52
	17034	Town	Spring Brook	\$217	\$177	\$133	\$53
	17036	Town	Stanton	\$210	\$172	\$129	\$51
	17038	Town	Tainter	\$218	\$178	\$133	\$53
	17040	Town	Tiffany	\$213	\$174	\$130	\$52
17042	Town	Weston	\$212	\$174	\$130	\$52	
17044	Town	Wilson	\$217	\$177	\$133	\$53	

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<b>County</b>	<b>Code</b>	<b>TVC</b>	<b>Name</b>	<b>Grade 1</b>	<b>Grade 2</b>	<b>Grade 3</b>	<b>PASTURE</b>
<b>Dunn (cont.)</b>	17106	Village	Boyceville	\$213	\$174	\$130	\$52
	17111	Village	Colfax	\$205	\$167	\$125	\$50
	17116	Village	Downing	\$220	\$180	\$134	\$53
	17121	Village	Elk Mound	\$209	\$171	\$128	\$51
	17141	Village	Knapp	\$210	\$172	\$128	\$51
	17176	Village	Ridgeland	\$215	\$175	\$131	\$52
	17191	Village	Wheeler	\$206	\$169	\$126	\$50
	17251	City	Menomonie	\$207	\$169	\$127	\$50
<b>Eau Claire</b>	18002	Town	Bridge Creek	\$223	\$182	\$137	\$54
	18004	Town	Brunswick	\$227	\$186	\$140	\$55
	18006	Town	Clear Creek	\$226	\$184	\$139	\$55
	18008	Town	Drammen	\$238	\$194	\$146	\$58
	18010	Town	Fairchild	\$223	\$182	\$137	\$54
	18012	Town	Lincoln	\$221	\$180	\$136	\$54
	18014	Town	Ludington	\$227	\$186	\$140	\$55
	18016	Town	Otter Creek	\$226	\$185	\$139	\$55
	18018	Town	Pleasant Valley	\$227	\$185	\$139	\$55
	18020	Town	Seymour	\$226	\$185	\$139	\$55
	18022	Town	Union	\$229	\$187	\$141	\$56
	18024	Town	Washington	\$228	\$186	\$140	\$56
	18026	Town	Wilson	\$234	\$191	\$144	\$57
	18126	Village	Fairchild	\$223	\$182	\$137	\$54
	18127	Village	Fall Creek	\$217	\$177	\$133	\$53
	18201	City	Altoona	\$226	\$184	\$139	\$55
18202	City	Augusta	\$219	\$179	\$135	\$53	
18221	City	Eau Claire	\$217	\$177	\$133	\$53	
<b>Florence</b>	19002	Town	Aurora	\$181	\$158	\$123	\$46
	19004	Town	Commonwealth	\$184	\$160	\$125	\$47
	19006	Town	Fence	\$184	\$160	\$125	\$47
	19008	Town	Fern	\$182	\$158	\$123	\$46
	19010	Town	Florence	\$179	\$156	\$121	\$46
	19012	Town	Homestead	\$182	\$159	\$124	\$46
	19014	Town	Long Lake	\$181	\$158	\$123	\$46
	19016	Town	Tipler	\$183	\$160	\$125	\$47
<b>Fond du Lac</b>	20002	Town	Alto	\$229	\$187	\$141	\$56
	20004	Town	Ashford	\$235	\$192	\$144	\$57
	20006	Town	Auburn	\$231	\$189	\$142	\$56
	20008	Town	Byron	\$231	\$189	\$142	\$56
	20010	Town	Calumet	\$234	\$192	\$144	\$57
	20012	Town	Eden	\$232	\$190	\$142	\$56
	20014	Town	Eldorado	\$228	\$187	\$140	\$55
	20016	Town	Empire	\$234	\$191	\$143	\$57
	20018	Town	Fond du Lac	\$234	\$191	\$143	\$57
	20020	Town	Forest	\$235	\$192	\$144	\$57
	20022	Town	Friendship	\$239	\$196	\$147	\$58



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<b>Fond du Lac (cont.)</b>	20024	Town	Lamartine	\$227	\$185	\$139	\$55
	20026	Town	Marshfield	\$238	\$195	\$146	\$58
	20028	Town	Metomen	\$227	\$186	\$139	\$55
	20030	Town	Oakfield	\$225	\$184	\$138	\$55
	20032	Town	Osceola	\$238	\$195	\$146	\$58
	20034	Town	Ripon	\$228	\$187	\$140	\$55
	20036	Town	Rosendale	\$226	\$185	\$139	\$55
	20038	Town	Springvale	\$229	\$187	\$140	\$56
	20040	Town	Taycheedah	\$236	\$193	\$145	\$57
	20042	Town	Waupun	\$233	\$191	\$143	\$57
	20106	Village	Brandon	\$216	\$177	\$132	\$52
	20111	Village	Campbellsport	\$225	\$184	\$138	\$55
	20121	Village	Eden	\$238	\$195	\$146	\$58
	20126	Village	Fairwater	\$229	\$187	\$140	\$56
	20142	Village	Kewaskum	\$225	\$184	\$138	\$55
	20151	Village	Mount Calvary	\$236	\$193	\$145	\$57
	20161	Village	North Fond du Lac	\$225	\$184	\$138	\$55
	20165	Village	Oakfield	\$214	\$175	\$131	\$52
	20176	Village	Rosendale	\$225	\$184	\$138	\$55
	20181	Village	Saint Cloud	\$232	\$190	\$142	\$56
	20226	City	Fond du Lac	\$221	\$181	\$135	\$54
	20276	City	Ripon	\$216	\$176	\$132	\$52
20292	City	Waupun	\$220	\$180	\$135	\$53	
<b>Forest</b>	21002	Town	Alvin	\$218	\$192	\$149	\$56
	21004	Town	Argonne	\$215	\$189	\$147	\$55
	21006	Town	Armstrong Creek	\$205	\$180	\$140	\$53
	21008	Town	Blackwell	\$220	\$194	\$151	\$56
	21010	Town	Caswell	\$206	\$181	\$141	\$53
	21012	Town	Crandon	\$214	\$188	\$147	\$55
	21014	Town	Freedom	\$211	\$185	\$144	\$54
	21016	Town	Hiles	\$214	\$188	\$146	\$55
	21018	Town	Laona	\$202	\$177	\$138	\$52
	21020	Town	Lincoln	\$215	\$189	\$147	\$55
	21022	Town	Nashville	\$215	\$189	\$147	\$55
	21024	Town	Popple River	\$215	\$189	\$147	\$55
	21026	Town	Ross	\$207	\$182	\$142	\$53
	21028	Town	Wabeno	\$213	\$187	\$145	\$54
	21211	City	Crandon	\$199	\$175	\$136	\$51
<b>Grant</b>	22002	Town	Beetown	\$314	\$266	\$193	\$77
	22004	Town	Bloomington	\$304	\$257	\$186	\$75
	22006	Town	Boscobel	\$333	\$282	\$204	\$82
	22008	Town	Cassville	\$316	\$267	\$194	\$78
	22010	Town	Castle Rock	\$313	\$265	\$192	\$77
	22012	Town	Clifton	\$306	\$259	\$187	\$75
	22014	Town	Ellenboro	\$312	\$264	\$191	\$77

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<b>Grant (cont.)</b>	22016	Town	Fennimore	\$324	\$274	\$199	\$80
	22018	Town	Glen Haven	\$303	\$256	\$186	\$74
	22020	Town	Harrison	\$311	\$263	\$190	\$76
	22022	Town	Hazel Green	\$330	\$280	\$202	\$81
	22024	Town	Hickory Grove	\$319	\$270	\$196	\$78
	22026	Town	Jamestown	\$332	\$281	\$203	\$82
	22028	Town	Liberty	\$310	\$262	\$190	\$76
	22030	Town	Lima	\$318	\$269	\$195	\$78
	22032	Town	Little Grant	\$299	\$253	\$183	\$74
	22034	Town	Marion	\$324	\$275	\$199	\$80
	22036	Town	Millville	\$318	\$269	\$195	\$78
	22038	Town	Mount Hope	\$316	\$267	\$193	\$78
	22040	Town	Mount Ida	\$325	\$275	\$199	\$80
	22042	Town	Muscoda	\$323	\$273	\$198	\$79
	22044	Town	North Lancaster	\$318	\$269	\$195	\$78
	22046	Town	Paris	\$323	\$274	\$198	\$80
	22048	Town	Patch Grove	\$306	\$259	\$187	\$75
	22050	Town	Platteville	\$328	\$278	\$201	\$81
	22052	Town	Potosi	\$307	\$260	\$188	\$75
	22054	Town	Smelser	\$328	\$278	\$201	\$81
	22056	Town	South Lancaster	\$318	\$269	\$195	\$78
	22058	Town	Waterloo	\$313	\$265	\$192	\$77
	22060	Town	Watterstown	\$316	\$268	\$194	\$78
	22062	Town	Wingville	\$308	\$261	\$189	\$76
	22064	Town	Woodman	\$324	\$274	\$199	\$80
	22066	Town	Wyalusing	\$317	\$268	\$194	\$78
	22106	Village	Bagley	\$326	\$276	\$200	\$80
	22107	Village	Bloomington	\$315	\$267	\$193	\$78
	22108	Village	Blue River	\$302	\$256	\$185	\$74
	22111	Village	Cassville	\$307	\$260	\$188	\$76
	22116	Village	Dickeyville	\$322	\$272	\$197	\$79
	22136	Village	Hazel Green	\$318	\$269	\$195	\$78
	22147	Village	Livingston	\$313	\$265	\$192	\$77
	22151	Village	Montfort	\$318	\$269	\$195	\$78
	22152	Village	Mount Hope	\$329	\$278	\$201	\$81
	22153	Village	Muscoda	\$298	\$252	\$183	\$73
	22171	Village	Patch Grove	\$324	\$274	\$198	\$80
	22172	Village	Potosi	\$315	\$267	\$193	\$78
	22186	Village	Tennyson	\$313	\$265	\$192	\$77
	22191	Village	Woodman	\$331	\$280	\$203	\$81
	22206	City	Boscobel	\$308	\$261	\$189	\$76
	22211	City	Cuba City	\$317	\$268	\$194	\$78
22226	City	Fennimore	\$317	\$268	\$194	\$78	
22246	City	Lancaster	\$311	\$263	\$191	\$77	
22271	City	Platteville	\$304	\$258	\$187	\$75	

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<b>Green</b>	23002	Town	Adams	\$313	\$264	\$192	\$77
	23004	Town	Albany	\$318	\$269	\$196	\$78
	23006	Town	Brooklyn	\$308	\$260	\$189	\$76
	23008	Town	Cadiz	\$310	\$262	\$190	\$76
	23010	Town	Clarno	\$309	\$261	\$190	\$76
	23012	Town	Decatur	\$318	\$268	\$195	\$78
	23014	Town	Exeter	\$311	\$262	\$191	\$76
	23016	Town	Jefferson	\$306	\$259	\$188	\$75
	23018	Town	Jordan	\$308	\$260	\$189	\$76
	23020	Town	Monroe	\$315	\$266	\$194	\$78
	23022	Town	Mount Pleasant	\$316	\$267	\$194	\$78
	23024	Town	New Glarus	\$306	\$259	\$188	\$75
	23026	Town	Spring Grove	\$309	\$261	\$190	\$76
	23028	Town	Sylvester	\$313	\$264	\$192	\$77
	23030	Town	Washington	\$316	\$267	\$194	\$78
	23032	Town	York	\$313	\$264	\$192	\$77
	23101	Village	Albany	\$309	\$261	\$190	\$76
	23106	Village	Belleville	\$297	\$251	\$183	\$73
	23109	Village	Brooklyn	\$299	\$252	\$184	\$73
	23110	Village	Browntown	\$311	\$263	\$191	\$76
	23151	Village	Monticello	\$314	\$265	\$193	\$77
	23161	Village	New Glarus	\$291	\$246	\$179	\$72
	23206	City	Brodhead	\$296	\$250	\$182	\$73
23251	City	Monroe	\$292	\$246	\$179	\$72	
<b>Green Lake</b>	24002	Town	Berlin	\$232	\$190	\$143	\$56
	24004	Town	Brooklyn	\$230	\$187	\$141	\$56
	24006	Town	Green Lake	\$226	\$185	\$139	\$55
	24008	Town	Kingston	\$224	\$183	\$138	\$54
	24010	Town	Mackford	\$220	\$180	\$135	\$54
	24012	Town	Manchester	\$226	\$184	\$139	\$55
	24014	Town	Marquette	\$227	\$186	\$140	\$55
	24016	Town	Princeton	\$229	\$187	\$141	\$56
	24018	Town	Saint Marie	\$228	\$186	\$140	\$55
	24020	Town	Seneca	\$228	\$186	\$140	\$55
	24141	Village	Kingston	\$220	\$180	\$136	\$54
	24154	Village	Marquette	\$224	\$182	\$137	\$54
	24206	City	Berlin	\$215	\$175	\$132	\$52
	24231	City	Green Lake	\$219	\$179	\$135	\$53
	24251	City	Markesan	\$212	\$173	\$130	\$52
24271	City	Princeton	\$212	\$173	\$130	\$51	
<b>Iowa</b>	25002	Town	Arena	\$301	\$254	\$185	\$74
	25004	Town	Brigham	\$284	\$240	\$175	\$70
	25006	Town	Clyde	\$298	\$252	\$184	\$73
	25008	Town	Dodgeville	\$293	\$248	\$181	\$72
	25010	Town	Eden	\$291	\$246	\$179	\$72

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<b>County</b>	<b>Code</b>	<b>TVC</b>	<b>Name</b>	<b>Grade 1</b>	<b>Grade 2</b>	<b>Grade 3</b>	<b>PASTURE</b>
<b>Iowa (cont.)</b>	25012	Town	Highland	\$284	\$240	\$175	\$70
	25014	Town	Linden	\$283	\$239	\$175	\$70
	25016	Town	Mifflin	\$285	\$241	\$176	\$70
	25018	Town	Mineral Point	\$291	\$246	\$180	\$72
	25020	Town	Moscow	\$286	\$242	\$176	\$70
	25022	Town	Pulaski	\$293	\$248	\$181	\$72
	25024	Town	Ridgeway	\$283	\$239	\$174	\$70
	25026	Town	Waldwick	\$288	\$244	\$178	\$71
	25028	Town	Wyoming	\$298	\$252	\$184	\$73
	25101	Village	Arena	\$278	\$235	\$172	\$69
	25102	Village	Avoca	\$280	\$237	\$173	\$69
	25106	Village	Barneveld	\$266	\$225	\$164	\$65
	25108	Village	Blanchardville	\$285	\$241	\$176	\$70
	25111	Village	Cobb	\$283	\$239	\$174	\$70
	25136	Village	Highland	\$292	\$247	\$180	\$72
	25137	Village	Hollandale	\$292	\$247	\$180	\$72
	25146	Village	Linden	\$285	\$241	\$175	\$70
	25147	Village	Livingston	\$280	\$237	\$173	\$69
	25151	Village	Montfort	\$289	\$244	\$178	\$71
	25153	Village	Muscoda	\$270	\$228	\$167	\$67
	25176	Village	Rewey	\$285	\$241	\$176	\$70
	25177	Village	Ridgeway	\$280	\$237	\$173	\$69
	25216	City	Dodgeville	\$278	\$235	\$171	\$68
25251	City	Mineral Point	\$278	\$235	\$172	\$69	
<b>Iron</b>	26002	Town	Anderson	\$193	\$170	\$131	\$49
	26004	Town	Carey	\$192	\$169	\$131	\$49
	26006	Town	Gurney	\$192	\$169	\$130	\$49
	26008	Town	Kimball	\$188	\$165	\$127	\$48
	26010	Town	Knight	\$194	\$170	\$131	\$50
	26012	Town	Mercer	\$195	\$172	\$132	\$50
	26014	Town	Oma	\$190	\$167	\$129	\$49
	26016	Town	Pence	\$194	\$171	\$132	\$50
	26018	Town	Saxon	\$187	\$164	\$127	\$48
	26020	Town	Sherman	\$200	\$176	\$136	\$51
	26236	City	Hurley	\$173	\$152	\$118	\$44
	26251	City	Montreal	\$186	\$163	\$126	\$47
<b>Jackson</b>	27002	Town	Adams	\$218	\$178	\$134	\$53
	27004	Town	Albion	\$220	\$180	\$135	\$53
	27006	Town	Alma	\$217	\$178	\$133	\$53
	27008	Town	Bear Bluff	\$222	\$182	\$136	\$54
	27010	Town	Brockway	\$216	\$177	\$132	\$52
	27012	Town	City Point	\$221	\$181	\$136	\$54
	27014	Town	Cleveland	\$212	\$174	\$130	\$52
	27016	Town	Curran	\$214	\$175	\$131	\$52
	27018	Town	Franklin	\$214	\$175	\$131	\$52

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<b>County</b>	<b>Code</b>	<b>TVC</b>	<b>Name</b>	<b>Grade 1</b>	<b>Grade 2</b>	<b>Grade 3</b>	<b>PASTURE</b>
<b>Jackson (cont.)</b>	27020	Town	Garden Valley	\$212	\$174	\$130	\$52
	27022	Town	Garfield	\$210	\$172	\$129	\$51
	27024	Town	Hixton	\$215	\$176	\$132	\$52
	27026	Town	Irving	\$212	\$173	\$130	\$51
	27028	Town	Knapp	\$222	\$182	\$136	\$54
	27030	Town	Komensky	\$223	\$182	\$137	\$54
	27032	Town	Manchester	\$221	\$181	\$136	\$54
	27034	Town	Melrose	\$209	\$171	\$128	\$51
	27036	Town	Millston	\$221	\$181	\$136	\$54
	27038	Town	North Bend	\$213	\$174	\$131	\$52
	27040	Town	Northfield	\$215	\$176	\$132	\$52
	27042	Town	Springfield	\$215	\$176	\$132	\$52
	27101	Village	Alma Center	\$216	\$177	\$133	\$53
	27136	Village	Hixton	\$219	\$179	\$134	\$53
	27151	Village	Melrose	\$211	\$172	\$129	\$51
	27152	Village	Merrillan	\$216	\$177	\$133	\$53
	27186	Village	Taylor	\$212	\$173	\$130	\$52
	27206	City	Black River Falls	\$206	\$169	\$126	\$50
<b>Jefferson</b>	28002	Town	Aztalan	\$304	\$256	\$187	\$75
	28004	Town	Cold Spring	\$309	\$260	\$190	\$76
	28006	Town	Concord	\$313	\$264	\$193	\$77
	28008	Town	Farmington	\$312	\$263	\$192	\$77
	28010	Town	Hebron	\$308	\$260	\$190	\$76
	28012	Town	Ixonia	\$306	\$258	\$188	\$75
	28014	Town	Jefferson	\$310	\$262	\$191	\$76
	28016	Town	Koshkonong	\$313	\$264	\$193	\$77
	28018	Town	Lake Mills	\$308	\$260	\$190	\$76
	28020	Town	Milford	\$308	\$260	\$190	\$76
	28022	Town	Oakland	\$300	\$253	\$185	\$74
	28024	Town	Palmyra	\$309	\$260	\$190	\$76
	28026	Town	Sullivan	\$304	\$256	\$187	\$75
	28028	Town	Sumner	\$306	\$259	\$189	\$75
	28030	Town	Waterloo	\$305	\$257	\$188	\$75
	28032	Town	Watertown	\$315	\$266	\$194	\$77
	28111	Village	Cambridge	\$289	\$244	\$178	\$71
	28141	Village	Johnson Creek	\$289	\$244	\$178	\$71
	28146	Village	Lac La Belle	\$309	\$261	\$190	\$76
	28171	Village	Palmyra	\$294	\$248	\$181	\$72
	28181	Village	Sullivan	\$297	\$250	\$183	\$73
	28226	City	Fort Atkinson	\$291	\$246	\$180	\$72
	28241	City	Jefferson	\$293	\$248	\$181	\$72
	28246	City	Lake Mills	\$292	\$246	\$180	\$72
	28290	City	Waterloo	\$286	\$241	\$176	\$70
	28291	City	Watertown	\$296	\$250	\$183	\$73
28292	City	Whitewater	\$296	\$250	\$182	\$73	

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<b>Juneau</b>	29002	Town	Armenia	\$213	\$174	\$131	\$52
	29004	Town	Clearfield	\$214	\$175	\$131	\$52
	29006	Town	Cutler	\$210	\$172	\$129	\$51
	29008	Town	Finley	\$213	\$175	\$131	\$52
	29010	Town	Fountain	\$211	\$173	\$130	\$51
	29012	Town	Germantown	\$211	\$173	\$130	\$51
	29014	Town	Kildare	\$208	\$170	\$128	\$51
	29016	Town	Kingston	\$222	\$182	\$137	\$54
	29018	Town	Lemonweir	\$211	\$173	\$130	\$51
	29020	Town	Lindina	\$211	\$173	\$130	\$51
	29022	Town	Lisbon	\$215	\$176	\$132	\$52
	29024	Town	Lyndon	\$216	\$177	\$133	\$53
	29026	Town	Marion	\$212	\$174	\$130	\$52
	29028	Town	Necedah	\$212	\$174	\$131	\$52
	29030	Town	Orange	\$212	\$174	\$130	\$52
	29032	Town	Plymouth	\$207	\$170	\$127	\$50
	29034	Town	Seven Mile Creek	\$206	\$168	\$126	\$50
	29036	Town	Summit	\$203	\$167	\$125	\$49
	29038	Town	Wonewoc	\$207	\$170	\$127	\$50
	29111	Village	Camp Douglas	\$204	\$167	\$125	\$50
	29136	Village	Hustler	\$213	\$174	\$131	\$52
	29146	Village	Lyndon Station	\$207	\$170	\$127	\$50
	29161	Village	Necedah	\$195	\$159	\$120	\$47
	29186	Village	Union Center	\$204	\$167	\$125	\$50
	29191	Village	Wonewoc	\$203	\$166	\$125	\$49
	29221	City	Elroy	\$199	\$163	\$122	\$48
	29251	City	Mauston	\$200	\$164	\$123	\$49
	29261	City	New Lisbon	\$200	\$164	\$123	\$49
29291	City	Wisconsin Dells	\$205	\$168	\$126	\$50	
<b>Kenosha</b>	30002	Town	Brighton	\$299	\$252	\$182	\$73
	30004	Town	Bristol	\$299	\$251	\$182	\$73
	30006	Town	Paris	\$323	\$272	\$197	\$79
	30010	Town	Randall	\$304	\$256	\$185	\$75
	30012	Town	Salem	\$298	\$251	\$181	\$73
	30014	Town	Somers	\$300	\$252	\$183	\$74
	30016	Town	Wheatland	\$300	\$252	\$183	\$73
	30131	Village	Genoa City	\$299	\$251	\$182	\$73
	30171	Village	Paddock Lake	\$290	\$244	\$177	\$71
	30174	Village	Pleasant Prairie	\$297	\$250	\$181	\$73
	30181	Village	Silver Lake	\$289	\$243	\$176	\$71
	30186	Village	Twin Lakes	\$292	\$246	\$178	\$72
	30241	City	Kenosha	\$280	\$236	\$171	\$69
	<b>Kewaunee</b>	31002	Town	Ahnapee	\$220	\$180	\$135
31004		Town	Carlton	\$233	\$190	\$143	\$57
31006		Town	Casco	\$220	\$180	\$135	\$54

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<b>Kewaunee (cont.)</b>	31008	Town	Franklin	\$222	\$181	\$137	\$54
	31010	Town	Lincoln	\$222	\$181	\$136	\$54
	31012	Town	Luxemburg	\$221	\$180	\$136	\$54
	31014	Town	Montpelier	\$222	\$181	\$136	\$54
	31016	Town	Pierce	\$221	\$181	\$136	\$54
	31018	Town	Red River	\$222	\$181	\$137	\$54
	31020	Town	West Kewaunee	\$224	\$183	\$138	\$55
	31111	Village	Casco	\$219	\$179	\$135	\$53
	31146	Village	Luxemburg	\$215	\$175	\$132	\$52
	31201	City	Algoma	\$208	\$170	\$128	\$50
	31241	City	Kewaunee	\$211	\$172	\$130	\$51
<b>La Crosse</b>	32002	Town	Bangor	\$225	\$184	\$138	\$55
	32004	Town	Barre	\$229	\$187	\$141	\$56
	32006	Town	Burns	\$225	\$184	\$138	\$55
	32008	Town	Campbell	\$221	\$181	\$136	\$54
	32010	Town	Farmington	\$227	\$186	\$140	\$55
	32012	Town	Greenfield	\$228	\$186	\$140	\$55
	32014	Town	Hamilton	\$227	\$185	\$140	\$55
	32016	Town	Holland	\$225	\$184	\$138	\$55
	32018	Town	Medary	\$230	\$188	\$141	\$56
	32020	Town	Onalaska	\$226	\$184	\$139	\$55
	32022	Town	Shelby	\$221	\$180	\$136	\$54
	32024	Town	Washington	\$227	\$185	\$139	\$55
	32106	Village	Bangor	\$222	\$181	\$137	\$54
	32136	Village	Holmen	\$218	\$178	\$134	\$53
	32176	Village	Rockland	\$227	\$185	\$139	\$55
	32191	Village	West Salem	\$223	\$182	\$137	\$54
	32246	City	La Crosse	\$207	\$169	\$127	\$50
	32265	City	Onalaska	\$218	\$178	\$134	\$53
<b>LaFayette</b>	33002	Town	Argyle	\$330	\$279	\$203	\$81
	33004	Town	Belmont	\$334	\$282	\$206	\$82
	33006	Town	Benton	\$337	\$285	\$208	\$83
	33008	Town	Blanchard	\$326	\$275	\$201	\$80
	33010	Town	Darlington	\$336	\$284	\$207	\$83
	33012	Town	Elk Grove	\$334	\$282	\$206	\$82
	33014	Town	Fayette	\$338	\$285	\$208	\$83
	33016	Town	Gratiot	\$327	\$277	\$202	\$81
	33018	Town	Kendall	\$330	\$279	\$203	\$81
	33020	Town	Lamont	\$327	\$276	\$202	\$80
	33022	Town	Monticello	\$323	\$273	\$199	\$80
	33024	Town	New Diggings	\$336	\$284	\$207	\$83
	33026	Town	Seymour	\$333	\$282	\$205	\$82
	33028	Town	Shullsburg	\$334	\$282	\$206	\$82
	33030	Town	Wayne	\$319	\$270	\$197	\$79
33032	Town	White Oak Springs	\$333	\$282	\$205	\$82	

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<b>LaFayette (cont.)</b>	33034	Town	Willow Springs	\$330	\$279	\$204	\$81
	33036	Town	Wiota	\$331	\$280	\$204	\$81
	33101	Village	Argyle	\$332	\$281	\$205	\$82
	33106	Village	Belmont	\$330	\$279	\$204	\$81
	33107	Village	Benton	\$316	\$267	\$195	\$78
	33108	Village	Blanchardville	\$327	\$276	\$201	\$80
	33131	Village	Gratiot	\$324	\$274	\$200	\$80
	33136	Village	Hazel Green	\$329	\$278	\$203	\$81
	33181	Village	South Wayne	\$319	\$269	\$196	\$78
	33211	City	Cuba City	\$331	\$280	\$204	\$81
	33216	City	Darlington	\$322	\$272	\$198	\$79
33281	City	Shullsburg	\$328	\$277	\$202	\$81	
<b>Langlade</b>	34002	Town	Ackley	\$196	\$172	\$133	\$50
	34004	Town	Ainsworth	\$198	\$174	\$134	\$51
	34006	Town	Antigo	\$196	\$172	\$133	\$50
	34008	Town	Elcho	\$201	\$176	\$136	\$51
	34010	Town	Evergreen	\$194	\$170	\$132	\$50
	34012	Town	Langlade	\$196	\$172	\$133	\$50
	34014	Town	Neva	\$197	\$173	\$134	\$50
	34016	Town	Norwood	\$193	\$170	\$131	\$49
	34018	Town	Parrish	\$199	\$175	\$135	\$51
	34020	Town	Peck	\$196	\$172	\$133	\$50
	34022	Town	Polar	\$195	\$171	\$132	\$50
	34024	Town	Price	\$196	\$172	\$133	\$50
	34026	Town	Rolling	\$195	\$172	\$132	\$50
	34028	Town	Summit	\$197	\$173	\$133	\$50
	34030	Town	Upham	\$202	\$177	\$137	\$52
	34032	Town	Vilas	\$197	\$173	\$134	\$50
	34034	Town	Wolf River	\$194	\$170	\$131	\$50
34191	Village	White Lake	\$181	\$159	\$123	\$46	
34201	City	Antigo	\$184	\$161	\$125	\$47	
<b>Lincoln</b>	35002	Town	Birch	\$182	\$160	\$124	\$47
	35004	Town	Bradley	\$182	\$160	\$124	\$47
	35006	Town	Corning	\$179	\$157	\$122	\$46
	35008	Town	Harding	\$180	\$158	\$123	\$46
	35010	Town	Harrison	\$183	\$160	\$125	\$47
	35012	Town	King	\$185	\$162	\$126	\$47
	35014	Town	Merrill	\$180	\$158	\$123	\$46
	35016	Town	Pine River	\$177	\$155	\$121	\$45
	35018	Town	Rock Falls	\$179	\$158	\$122	\$46
	35020	Town	Russell	\$180	\$158	\$123	\$46
	35022	Town	Schley	\$180	\$158	\$123	\$46
	35024	Town	Scott	\$178	\$156	\$121	\$46
	35026	Town	Skanawan	\$184	\$162	\$126	\$47
	35028	Town	Somo	\$186	\$163	\$127	\$48



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<b>Lincoln (cont.)</b>	35030	Town	Tomahawk	\$184	\$162	\$126	\$47
	35032	Town	Wilson	\$184	\$162	\$126	\$47
	35251	City	Merrill	\$165	\$145	\$113	\$42
	35286	City	Tomahawk	\$174	\$153	\$119	\$45
<b>Manitowoc</b>	36002	Town	Cato	\$219	\$179	\$134	\$53
	36004	Town	Centerville	\$219	\$180	\$135	\$53
	36006	Town	Cooperstown	\$222	\$182	\$136	\$54
	36008	Town	Eaton	\$218	\$179	\$134	\$53
	36010	Town	Franklin	\$229	\$188	\$141	\$56
	36012	Town	Gibson	\$220	\$180	\$135	\$53
	36014	Town	Kossuth	\$227	\$186	\$139	\$55
	36016	Town	Liberty	\$221	\$181	\$135	\$54
	36018	Town	Manitowoc	\$228	\$187	\$140	\$56
	36020	Town	Manitowoc Rapids	\$224	\$183	\$138	\$55
	36022	Town	Maple Grove	\$218	\$178	\$134	\$53
	36024	Town	Meeme	\$221	\$181	\$136	\$54
	36026	Town	Mishicot	\$223	\$183	\$137	\$54
	36028	Town	Newton	\$224	\$183	\$137	\$54
	36030	Town	Rockland	\$214	\$175	\$131	\$52
	36032	Town	Schleswig	\$221	\$181	\$136	\$54
	36034	Town	Two Creeks	\$272	\$223	\$167	\$66
	36036	Town	Two Rivers	\$222	\$181	\$136	\$54
	36112	Village	Cleveland	\$212	\$173	\$130	\$52
	36126	Village	Francis Creek	\$219	\$179	\$134	\$53
	36132	Village	Kellnersville	\$220	\$180	\$135	\$53
	36147	Village	Maribel	\$228	\$187	\$140	\$55
	36151	Village	Mishicot	\$217	\$178	\$133	\$53
	36176	Village	Reedsville	\$209	\$171	\$128	\$51
	36181	Village	Saint Nazianz	\$219	\$180	\$135	\$53
	36186	Village	Valders	\$216	\$177	\$132	\$52
	36191	Village	Whitelaw	\$221	\$181	\$135	\$54
	36241	City	Kiel	\$218	\$179	\$134	\$53
36251	City	Manitowoc	\$218	\$178	\$134	\$53	
36286	City	Two Rivers	\$210	\$172	\$129	\$51	
<b>Marathon</b>	37002	Town	Bergen	\$208	\$181	\$141	\$53
	37004	Town	Berlin	\$207	\$180	\$141	\$53
	37006	Town	Bern	\$210	\$183	\$143	\$54
	37008	Town	Bevent	\$210	\$183	\$143	\$54
	37010	Town	Brighton	\$206	\$179	\$140	\$52
	37012	Town	Cassel	\$213	\$186	\$145	\$54
	37014	Town	Cleveland	\$213	\$186	\$145	\$54
	37016	Town	Day	\$213	\$186	\$145	\$54
	37018	Town	Easton	\$207	\$180	\$141	\$53
	37020	Town	Eau Pleine	\$216	\$188	\$147	\$55
	37022	Town	Elderon	\$215	\$188	\$146	\$55

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<b>County</b>	<b>Code</b>	<b>TVC</b>	<b>Name</b>	<b>Grade 1</b>	<b>Grade 2</b>	<b>Grade 3</b>	<b>PASTURE</b>
<b>Marathon (cont.)</b>	37024	Town	Emmet	\$211	\$184	\$143	\$54
	37026	Town	Frankfort	\$210	\$183	\$143	\$53
	37028	Town	Franzen	\$216	\$188	\$147	\$55
	37030	Town	Green Valley	\$207	\$181	\$141	\$53
	37032	Town	Guenther	\$206	\$180	\$140	\$53
	37034	Town	Halsey	\$210	\$183	\$143	\$54
	37036	Town	Hamburg	\$207	\$181	\$141	\$53
	37038	Town	Harrison	\$211	\$184	\$144	\$54
	37040	Town	Hewitt	\$204	\$178	\$139	\$52
	37042	Town	Holton	\$210	\$183	\$143	\$54
	37044	Town	Hull	\$208	\$181	\$141	\$53
	37046	Town	Johnson	\$212	\$185	\$144	\$54
	37048	Town	Knowlton	\$209	\$182	\$142	\$53
	37052	Town	Maine	\$206	\$180	\$140	\$53
	37054	Town	Marathon	\$214	\$186	\$145	\$55
	37056	Town	McMillan	\$209	\$182	\$142	\$53
	37058	Town	Mosinee	\$207	\$181	\$141	\$53
	37060	Town	Norrie	\$216	\$188	\$147	\$55
	37062	Town	Plover	\$209	\$182	\$142	\$53
	37064	Town	Reid	\$212	\$185	\$144	\$54
	37066	Town	Rib Falls	\$212	\$185	\$144	\$54
	37068	Town	Rib Mountain	\$204	\$178	\$139	\$52
	37070	Town	Rietbrock	\$210	\$183	\$143	\$53
	37072	Town	Ringle	\$212	\$185	\$144	\$54
	37074	Town	Spencer	\$208	\$181	\$141	\$53
	37076	Town	Stettin	\$207	\$181	\$141	\$53
	37078	Town	Texas	\$207	\$181	\$141	\$53
	37080	Town	Wausau	\$207	\$181	\$141	\$53
	37082	Town	Weston	\$212	\$185	\$144	\$54
	37084	Town	Wien	\$211	\$184	\$143	\$54
	37102	Village	Athens	\$196	\$171	\$134	\$50
	37104	Village	Birnamwood	\$211	\$184	\$143	\$54
	37106	Village	Brokaw	\$200	\$175	\$136	\$51
	37116	Village	Dorchester	\$199	\$174	\$136	\$51
	37121	Village	Edgar	\$204	\$178	\$139	\$52
	37122	Village	Elderon	\$212	\$185	\$144	\$54
	37126	Village	Fenwood	\$209	\$182	\$142	\$53
	37136	Village	Hatley	\$213	\$186	\$145	\$54
	37146	Village	Kronenwetter	\$206	\$180	\$140	\$53
	37151	Village	Marathon	\$206	\$180	\$140	\$53
	37176	Village	Rothschild	\$202	\$176	\$137	\$51
	37181	Village	Spencer	\$198	\$173	\$135	\$51
37182	Village	Stratford	\$207	\$180	\$141	\$53	
37186	Village	Unity	\$204	\$178	\$139	\$52	
37192	Village	Weston	\$205	\$179	\$139	\$52	

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<b>County</b>	<b>Code</b>	<b>TVC</b>	<b>Name</b>	<b>Grade 1</b>	<b>Grade 2</b>	<b>Grade 3</b>	<b>PASTURE</b>
<b>Marathon (cont.)</b>	37201	City	Abbotsford	\$201	\$175	\$137	\$51
	37211	City	Colby	\$197	\$172	\$134	\$50
	37250	City	Marshfield	\$198	\$173	\$135	\$51
	37251	City	Mosinee	\$198	\$172	\$134	\$50
	37281	City	Schofield	\$201	\$175	\$137	\$51
	37291	City	Wausau	\$194	\$170	\$132	\$50
<b>Marinette</b>	38002	Town	Amberg	\$204	\$179	\$138	\$52
	38004	Town	Athelstane	\$205	\$180	\$139	\$52
	38006	Town	Beaver	\$211	\$185	\$143	\$54
	38008	Town	Beecher	\$198	\$174	\$134	\$51
	38010	Town	Dunbar	\$201	\$176	\$136	\$51
	38012	Town	Goodman	\$198	\$174	\$134	\$51
	38014	Town	Grover	\$212	\$186	\$144	\$54
	38016	Town	Lake	\$205	\$180	\$139	\$52
	38018	Town	Middle Inlet	\$207	\$181	\$140	\$53
	38020	Town	Niagara	\$201	\$176	\$137	\$51
	38022	Town	Pembine	\$201	\$177	\$137	\$51
	38024	Town	Peshtigo	\$210	\$184	\$142	\$54
	38026	Town	Porterfield	\$208	\$182	\$141	\$53
	38028	Town	Pound	\$212	\$185	\$143	\$54
	38030	Town	Silver Cliff	\$206	\$180	\$140	\$53
	38032	Town	Stephenson	\$207	\$182	\$140	\$53
	38034	Town	Wagner	\$204	\$179	\$139	\$52
	38036	Town	Wausaukee	\$205	\$180	\$139	\$52
	38111	Village	Coleman	\$199	\$175	\$135	\$51
	38121	Village	Crivitz	\$197	\$173	\$134	\$50
	38171	Village	Pound	\$206	\$180	\$139	\$53
	38191	Village	Wausaukee	\$190	\$166	\$129	\$48
38251	City	Marinette	\$195	\$170	\$132	\$50	
38261	City	Niagara	\$185	\$162	\$126	\$47	
38271	City	Peshtigo	\$208	\$182	\$141	\$53	
<b>Marquette</b>	39002	Town	Buffalo	\$200	\$163	\$122	\$49
	39004	Town	Crystal Lake	\$199	\$163	\$122	\$48
	39006	Town	Douglas	\$198	\$162	\$121	\$48
	39008	Town	Harris	\$198	\$162	\$121	\$48
	39010	Town	Mecan	\$200	\$163	\$122	\$48
	39012	Town	Montello	\$201	\$164	\$123	\$49
	39014	Town	Moundville	\$197	\$161	\$120	\$48
	39016	Town	Neshkoro	\$199	\$162	\$122	\$48
	39018	Town	Newton	\$199	\$162	\$122	\$48
	39020	Town	Oxford	\$200	\$163	\$122	\$49
	39022	Town	Packwaukee	\$199	\$162	\$122	\$48
	39024	Town	Shields	\$198	\$161	\$121	\$48
	39026	Town	Springfield	\$200	\$163	\$122	\$49
	39028	Town	Westfield	\$201	\$164	\$123	\$49

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<b>County</b>	<b>Code</b>	<b>TVC</b>	<b>Name</b>	<b>Grade 1</b>	<b>Grade 2</b>	<b>Grade 3</b>	<b>PASTURE</b>
<b>Marquette (cont.)</b>	39121	Village	Endeavor	\$190	\$155	\$116	\$46
	39161	Village	Neshkoro	\$192	\$157	\$118	\$47
	39165	Village	Oxford	\$191	\$156	\$117	\$46
	39191	Village	Westfield	\$187	\$152	\$114	\$45
	39251	City	Montello	\$192	\$157	\$117	\$47
<b>Milwaukee</b>	40106	Village	Bayside	\$262	\$222	\$162	\$64
	40107	Village	Brown Deer	\$262	\$222	\$162	\$64
	40126	Village	Fox Point	\$266	\$225	\$164	\$65
	40131	Village	Greendale	\$261	\$221	\$161	\$64
	40136	Village	Hales Corners	\$266	\$225	\$164	\$65
	40176	Village	River Hills	\$266	\$225	\$164	\$66
	40181	Village	Shorewood	\$262	\$222	\$162	\$65
	40191	Village	West Milwaukee	\$246	\$208	\$152	\$61
	40192	Village	Whitefish Bay	\$269	\$228	\$166	\$66
	40211	City	Cudahy	\$261	\$221	\$161	\$64
	40226	City	Franklin	\$262	\$222	\$161	\$64
	40231	City	Glendale	\$268	\$227	\$166	\$66
	40236	City	Greenfield	\$266	\$225	\$164	\$65
	40251	City	Milwaukee	\$264	\$224	\$163	\$65
	40265	City	Oak Creek	\$266	\$225	\$164	\$65
	40281	City	Saint Francis	\$261	\$221	\$161	\$64
	40282	City	South Milwaukee	\$270	\$228	\$166	\$66
	40291	City	Wauwatosa	\$271	\$229	\$167	\$67
	40292	City	West Allis	\$260	\$221	\$161	\$64
<b>Monroe</b>	41002	Town	Adrian	\$225	\$184	\$138	\$55
	41004	Town	Angelo	\$223	\$181	\$136	\$54
	41006	Town	Byron	\$228	\$186	\$140	\$55
	41008	Town	Clifton	\$216	\$176	\$132	\$52
	41010	Town	Glendale	\$215	\$175	\$132	\$52
	41012	Town	Grant	\$225	\$183	\$138	\$55
	41014	Town	Greenfield	\$224	\$183	\$137	\$54
	41016	Town	Jefferson	\$212	\$173	\$130	\$52
	41018	Town	La Fayette	\$221	\$180	\$135	\$54
	41020	Town	La Grange	\$224	\$183	\$137	\$54
	41022	Town	Leon	\$216	\$176	\$133	\$53
	41024	Town	Lincoln	\$228	\$186	\$139	\$55
	41026	Town	Little Falls	\$220	\$180	\$135	\$53
	41028	Town	New Lyme	\$224	\$183	\$137	\$54
	41030	Town	Oakdale	\$221	\$180	\$135	\$54
	41032	Town	Portland	\$207	\$169	\$127	\$50
	41034	Town	Ridgeville	\$215	\$176	\$132	\$52
	41036	Town	Scott	\$229	\$186	\$140	\$56
	41038	Town	Sheldon	\$214	\$175	\$131	\$52
	41040	Town	Sparta	\$221	\$180	\$135	\$54
41042	Town	Tomah	\$225	\$183	\$138	\$55	

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<b>County</b>	<b>Code</b>	<b>TVC</b>	<b>Name</b>	<b>Grade 1</b>	<b>Grade 2</b>	<b>Grade 3</b>	<b>PASTURE</b>
<b>Monroe (cont.)</b>	41044	Town	Wellington	\$217	\$177	\$133	\$53
	41046	Town	Wells	\$215	\$176	\$132	\$52
	41048	Town	Wilton	\$218	\$178	\$134	\$53
	41111	Village	Cashton	\$210	\$171	\$128	\$51
	41141	Village	Kendall	\$207	\$169	\$127	\$50
	41151	Village	Melvina	\$218	\$178	\$134	\$53
	41161	Village	Norwalk	\$208	\$170	\$128	\$51
	41165	Village	Oakdale	\$204	\$166	\$125	\$49
	41185	Village	Warrens	\$224	\$183	\$137	\$54
	41191	Village	Wilton	\$205	\$167	\$126	\$50
	41192	Village	Wyeville	\$226	\$184	\$138	\$55
	41281	City	Sparta	\$206	\$168	\$126	\$50
	41286	City	Tomah	\$209	\$170	\$128	\$51
<b>Oconto</b>	42002	Town	Abrams	\$206	\$181	\$141	\$53
	42006	Town	Bagley	\$209	\$183	\$143	\$53
	42008	Town	Brazeau	\$209	\$184	\$143	\$54
	42010	Town	Breed	\$208	\$183	\$142	\$53
	42012	Town	Chase	\$206	\$180	\$140	\$53
	42014	Town	Doty	\$208	\$183	\$142	\$53
	42016	Town	Gillett	\$207	\$182	\$141	\$53
	42018	Town	How	\$207	\$182	\$142	\$53
	42019	Town	Lakewood	\$209	\$184	\$143	\$54
	42020	Town	Lena	\$210	\$184	\$143	\$54
	42022	Town	Little River	\$206	\$181	\$141	\$53
	42024	Town	Little Suamico	\$205	\$180	\$140	\$53
	42026	Town	Maple Valley	\$209	\$183	\$143	\$53
	42028	Town	Morgan	\$207	\$182	\$142	\$53
	42029	Town	Mountain	\$206	\$181	\$141	\$53
	42030	Town	Oconto	\$207	\$182	\$141	\$53
	42032	Town	Oconto Falls	\$207	\$182	\$141	\$53
	42034	Town	Pensaukee	\$202	\$177	\$138	\$52
	42036	Town	Riverview	\$206	\$181	\$141	\$53
	42038	Town	Spruce	\$207	\$182	\$141	\$53
	42040	Town	Stiles	\$209	\$184	\$143	\$54
	42042	Town	Townsend	\$210	\$184	\$143	\$54
	42044	Town	Underhill	\$207	\$182	\$141	\$53
	42146	Village	Lena	\$204	\$179	\$140	\$52
	42171	Village	Pulaski	\$195	\$171	\$133	\$50
	42181	Village	Suring	\$197	\$173	\$134	\$50
	42231	City	Gillett	\$202	\$177	\$138	\$52
	42265	City	Oconto	\$199	\$174	\$136	\$51
42266	City	Oconto Falls	\$196	\$173	\$134	\$50	
<b>Oneida</b>	43002	Town	Cassian	\$180	\$157	\$123	\$46
	43004	Town	Crescent	\$181	\$158	\$124	\$46
	43006	Town	Enterprise	\$186	\$163	\$127	\$48

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<b>Oneida (cont.)</b>	43008	Town	Hazelhurst	\$186	\$163	\$127	\$48
	43010	Town	Lake Tomahawk	\$181	\$158	\$124	\$46
	43012	Town	Little Rice	\$178	\$155	\$121	\$45
	43014	Town	Lynne	\$177	\$155	\$121	\$45
	43016	Town	Minocqua	\$184	\$161	\$125	\$47
	43018	Town	Monico	\$180	\$158	\$123	\$46
	43020	Town	Newbold	\$181	\$158	\$123	\$46
	43022	Town	Nokomis	\$180	\$158	\$123	\$46
	43024	Town	Pelican	\$183	\$160	\$125	\$47
	43026	Town	Piehl	\$184	\$161	\$126	\$47
	43028	Town	Pine Lake	\$179	\$156	\$122	\$46
	43030	Town	Schoepke	\$184	\$161	\$126	\$47
	43032	Town	Stella	\$181	\$159	\$124	\$46
	43034	Town	Sugar Camp	\$181	\$159	\$124	\$46
	43036	Town	Three Lakes	\$182	\$159	\$124	\$46
	43038	Town	Woodboro	\$181	\$158	\$124	\$46
	43040	Town	Woodruff	\$172	\$150	\$117	\$44
	43276	City	Rhineland	\$168	\$147	\$115	\$43
<b>Outagamie</b>	44002	Town	Black Creek	\$220	\$179	\$135	\$53
	44004	Town	Bovina	\$220	\$179	\$135	\$53
	44006	Town	Buchanan	\$216	\$176	\$132	\$52
	44008	Town	Center	\$221	\$180	\$135	\$54
	44010	Town	Cicero	\$219	\$178	\$134	\$53
	44012	Town	Dale	\$218	\$178	\$134	\$53
	44014	Town	Deer Creek	\$216	\$176	\$132	\$52
	44016	Town	Ellington	\$217	\$177	\$133	\$53
	44018	Town	Freedom	\$219	\$179	\$134	\$53
	44020	Town	Grand Chute	\$217	\$177	\$133	\$53
	44022	Town	Greenville	\$216	\$177	\$133	\$53
	44024	Town	Hortonia	\$220	\$179	\$135	\$53
	44026	Town	Kaukauna	\$220	\$179	\$135	\$53
	44028	Town	Liberty	\$226	\$184	\$138	\$55
	44030	Town	Maine	\$219	\$179	\$134	\$53
	44032	Town	Maple Creek	\$221	\$181	\$136	\$54
	44034	Town	Oneida	\$222	\$181	\$136	\$54
	44036	Town	Osborn	\$219	\$179	\$134	\$53
	44038	Town	Seymour	\$219	\$179	\$134	\$53
	44040	Town	Vandenbroek	\$220	\$180	\$135	\$53
	44106	Village	Bear Creek	\$207	\$169	\$127	\$50
	44107	Village	Black Creek	\$207	\$169	\$127	\$50
	44111	Village	Combined Locks	\$212	\$173	\$130	\$51
	44136	Village	Hortonville	\$210	\$171	\$129	\$51
	44137	Village	Howard	\$211	\$172	\$129	\$51
	44141	Village	Kimberly	\$208	\$170	\$128	\$51
	44146	Village	Little Chute	\$206	\$168	\$126	\$50

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<b>County</b>	<b>Code</b>	<b>TVC</b>	<b>Name</b>	<b>Grade 1</b>	<b>Grade 2</b>	<b>Grade 3</b>	<b>PASTURE</b>
<b>Outagamie (cont.)</b>	44155	Village	Nichols	\$215	\$176	\$132	\$52
	44181	Village	Shiocton	\$207	\$169	\$127	\$50
	44191	Village	Wrightstown	\$211	\$172	\$129	\$51
	44201	City	Appleton	\$208	\$169	\$127	\$50
	44241	City	Kaukauna	\$206	\$168	\$126	\$50
	44261	City	New London	\$210	\$171	\$129	\$51
	44281	City	Seymour	\$207	\$168	\$127	\$50
<b>Ozaukee</b>	45002	Town	Belgium	\$281	\$238	\$173	\$69
	45004	Town	Cedarburg	\$276	\$234	\$170	\$68
	45006	Town	Fredonia	\$280	\$237	\$173	\$69
	45008	Town	Grafton	\$278	\$235	\$171	\$68
	45012	Town	Port Washington	\$275	\$232	\$170	\$68
	45014	Town	Saukville	\$280	\$237	\$173	\$69
	45105	Village	Bayside	\$256	\$216	\$158	\$63
	45106	Village	Belgium	\$271	\$229	\$167	\$67
	45126	Village	Fredonia	\$267	\$226	\$165	\$66
	45131	Village	Grafton	\$265	\$224	\$163	\$65
	45161	Village	Newburg	\$270	\$229	\$167	\$67
	45181	Village	Saukville	\$264	\$223	\$163	\$65
	45186	Village	Thiensville	\$263	\$222	\$162	\$65
	45211	City	Cedarburg	\$263	\$222	\$162	\$65
	45255	City	Mequon	\$273	\$231	\$168	\$67
45271	City	Port Washington	\$263	\$222	\$162	\$65	
<b>Pepin</b>	46002	Town	Albany	\$221	\$180	\$136	\$54
	46004	Town	Durand	\$224	\$183	\$138	\$55
	46006	Town	Frankfort	\$218	\$178	\$134	\$53
	46008	Town	Lima	\$221	\$180	\$136	\$54
	46010	Town	Pepin	\$220	\$180	\$135	\$53
	46012	Town	Stockholm	\$221	\$180	\$136	\$54
	46014	Town	Waterville	\$219	\$179	\$135	\$53
	46016	Town	Waubeek	\$225	\$184	\$138	\$55
	46171	Village	Pepin	\$216	\$176	\$133	\$53
	46181	Village	Stockholm	\$221	\$181	\$136	\$54
	46216	City	Durand	\$213	\$173	\$131	\$52
	<b>Pierce</b>	47002	Town	Clifton	\$233	\$191	\$143
47004		Town	Diamond Bluff	\$234	\$191	\$143	\$57
47006		Town	Ellsworth	\$228	\$187	\$140	\$55
47008		Town	El Paso	\$221	\$181	\$136	\$54
47010		Town	Gilman	\$224	\$184	\$138	\$55
47012		Town	Hartland	\$227	\$186	\$139	\$55
47014		Town	Isabelle	\$235	\$192	\$144	\$57
47016		Town	Maiden Rock	\$225	\$185	\$138	\$55
47018		Town	Martell	\$227	\$186	\$139	\$55
47020		Town	Oak Grove	\$232	\$190	\$143	\$57
47022	Town	River Falls	\$230	\$189	\$141	\$56	

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<b>Pierce (cont.)</b>	47024	Town	Rock Elm	\$219	\$180	\$135	\$53
	47026	Town	Salem	\$221	\$180	\$135	\$54
	47028	Town	Spring Lake	\$220	\$180	\$135	\$54
	47030	Town	Trenton	\$231	\$189	\$142	\$56
	47032	Town	Trimbelle	\$231	\$189	\$142	\$56
	47034	Town	Union	\$218	\$178	\$134	\$53
	47106	Village	Bay City	\$225	\$185	\$138	\$55
	47121	Village	Ellsworth	\$225	\$184	\$138	\$55
	47122	Village	Elmwood	\$222	\$181	\$136	\$54
	47151	Village	Maiden Rock	\$218	\$178	\$134	\$53
	47171	Village	Plum City	\$217	\$178	\$133	\$53
	47181	Village	Spring Valley	\$222	\$182	\$136	\$54
	47271	City	Prescott	\$221	\$181	\$136	\$54
	47276	City	River Falls	\$220	\$180	\$135	\$54
	<b>Polk</b>	48002	Town	Alden	\$232	\$203	\$159
48004		Town	Apple River	\$235	\$206	\$161	\$60
48006		Town	Balsam Lake	\$238	\$208	\$163	\$61
48008		Town	Beaver	\$235	\$206	\$161	\$60
48010		Town	Black Brook	\$230	\$201	\$157	\$59
48012		Town	Bone Lake	\$236	\$207	\$161	\$60
48014		Town	Clam Falls	\$229	\$200	\$156	\$59
48016		Town	Clayton	\$229	\$200	\$156	\$59
48018		Town	Clear Lake	\$231	\$202	\$158	\$59
48020		Town	Eureka	\$234	\$205	\$160	\$60
48022		Town	Farmington	\$232	\$203	\$159	\$59
48024		Town	Garfield	\$233	\$204	\$160	\$60
48026		Town	Georgetown	\$239	\$209	\$163	\$61
48028		Town	Johnstown	\$235	\$206	\$161	\$60
48030		Town	Laketown	\$234	\$204	\$160	\$60
48032		Town	Lincoln	\$235	\$205	\$160	\$60
48034		Town	Lorain	\$231	\$202	\$158	\$59
48036		Town	Luck	\$234	\$205	\$160	\$60
48038		Town	McKinley	\$232	\$203	\$158	\$59
48040		Town	Milltown	\$235	\$206	\$161	\$60
48042		Town	Osceola	\$234	\$205	\$160	\$60
48044		Town	Saint Croix Falls	\$232	\$203	\$159	\$59
48046		Town	Sterling	\$236	\$206	\$161	\$60
48048		Town	West Sweden	\$225	\$197	\$154	\$58
48106		Village	Balsam Lake	\$227	\$199	\$155	\$58
48111		Village	Centuria	\$229	\$200	\$156	\$58
48112		Village	Clayton	\$216	\$189	\$148	\$55
48113		Village	Clear Lake	\$225	\$197	\$154	\$58
48116		Village	Dresser	\$222	\$195	\$152	\$57
48126		Village	Frederic	\$216	\$189	\$148	\$55
48146	Village	Luck	\$224	\$196	\$153	\$57	



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<b>County</b>	<b>Code</b>	<b>TVC</b>	<b>Name</b>	<b>Grade 1</b>	<b>Grade 2</b>	<b>Grade 3</b>	<b>PASTURE</b>
<b>Polk (cont.)</b>	48151	Village	Milltown	\$219	\$192	\$150	\$56
	48165	Village	Osceola	\$224	\$196	\$153	\$57
	48168	Village	Turtle Lake	\$213	\$186	\$146	\$54
	48201	City	Amery	\$218	\$191	\$149	\$56
	48281	City	Saint Croix Falls	\$223	\$195	\$153	\$57
<b>Portage</b>	49002	Town	Alban	\$227	\$186	\$140	\$55
	49004	Town	Almond	\$231	\$189	\$142	\$56
	49006	Town	Amherst	\$232	\$190	\$142	\$56
	49008	Town	Belmont	\$232	\$190	\$142	\$56
	49010	Town	Buena Vista	\$232	\$190	\$142	\$56
	49012	Town	Carson	\$231	\$189	\$142	\$56
	49014	Town	Dewey	\$229	\$187	\$140	\$56
	49016	Town	Eau Pleine	\$231	\$189	\$142	\$56
	49018	Town	Grant	\$233	\$191	\$143	\$57
	49020	Town	Hull	\$231	\$189	\$142	\$56
	49022	Town	Lanark	\$231	\$189	\$142	\$56
	49024	Town	Linwood	\$231	\$189	\$142	\$56
	49026	Town	New Hope	\$233	\$191	\$143	\$57
	49028	Town	Pine Grove	\$230	\$188	\$141	\$56
	49030	Town	Plover	\$231	\$189	\$142	\$56
	49032	Town	Sharon	\$230	\$188	\$141	\$56
	49034	Town	Stockton	\$231	\$189	\$142	\$56
	49101	Village	Almond	\$228	\$187	\$140	\$55
	49102	Village	Amherst	\$229	\$188	\$141	\$56
	49103	Village	Amherst Junction	\$234	\$192	\$144	\$57
	49141	Village	Junction City	\$228	\$187	\$140	\$56
	49151	Village	Milladore	\$280	\$229	\$172	\$68
	49161	Village	Nelsonville	\$235	\$192	\$144	\$57
	49171	Village	Park Ridge	\$227	\$186	\$139	\$55
	49173	Village	Plover	\$223	\$182	\$137	\$54
	49176	Village	Rosholt	\$230	\$188	\$141	\$56
	49191	Village	Whiting	\$232	\$190	\$142	\$56
	49281	City	Stevens Point	\$217	\$178	\$133	\$53
<b>Price</b>	50002	Town	Catawba	\$200	\$176	\$136	\$51
	50004	Town	Eisenstein	\$202	\$177	\$137	\$52
	50006	Town	Elk	\$197	\$173	\$134	\$50
	50008	Town	Emery	\$199	\$175	\$136	\$51
	50010	Town	Fifield	\$194	\$171	\$132	\$50
	50012	Town	Flambeau	\$198	\$174	\$135	\$51
	50014	Town	Georgetown	\$197	\$173	\$134	\$50
	50016	Town	Hackett	\$200	\$176	\$136	\$51
	50018	Town	Harmony	\$195	\$172	\$133	\$50
	50020	Town	Hill	\$198	\$174	\$135	\$51
	50022	Town	Kennan	\$195	\$171	\$133	\$50
	50024	Town	Knox	\$199	\$175	\$136	\$51

**2009 Use Value Guidelines For Agricultural Land Assessment  
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<b>County</b>	<b>Code</b>	<b>TVC</b>	<b>Name</b>	<b>Grade 1</b>	<b>Grade 2</b>	<b>Grade 3</b>	<b>PASTURE</b>
<b>Price (cont.)</b>	50026	Town	Lake	\$199	\$175	\$135	\$51
	50028	Town	Ogema	\$199	\$175	\$135	\$51
	50030	Town	Prentice	\$199	\$175	\$136	\$51
	50032	Town	Spirit	\$194	\$171	\$132	\$50
	50034	Town	Worcester	\$199	\$175	\$136	\$51
	50111	Village	Catawba	\$199	\$175	\$136	\$51
	50141	Village	Kennan	\$200	\$176	\$136	\$51
	50171	Village	Prentice	\$197	\$173	\$134	\$50
	50271	City	Park Falls	\$185	\$163	\$126	\$47
	50272	City	Phillips	\$183	\$161	\$124	\$47
<b>Racine</b>	51002	Town	Burlington	\$283	\$239	\$173	\$70
	51004	Town	Caledonia	\$276	\$233	\$169	\$68
	51006	Town	Dover	\$282	\$238	\$173	\$69
	51010	Town	Norway	\$283	\$239	\$173	\$69
	51012	Town	Raymond	\$284	\$240	\$174	\$70
	51014	Town	Rochester	\$283	\$239	\$173	\$70
	51016	Town	Waterford	\$279	\$236	\$171	\$69
	51018	Town	Yorkville	\$282	\$238	\$173	\$69
	51121	Village	Elmwood Park	\$285	\$241	\$174	\$70
	51151	Village	Mount Pleasant	\$279	\$235	\$171	\$68
	51156	Village	Mukwonago	\$271	\$229	\$166	\$67
	51161	Village	North Bay	\$274	\$232	\$168	\$67
	51176	Village	Rochester	\$283	\$239	\$173	\$70
	51181	Village	Sturtevant	\$275	\$233	\$169	\$68
	51186	Village	Union Grove	\$271	\$229	\$166	\$67
	51191	Village	Waterford	\$269	\$227	\$165	\$66
	51192	Village	Wind Point	\$280	\$237	\$172	\$69
	51206	City	Burlington	\$272	\$230	\$166	\$67
51276	City	Racine	\$263	\$222	\$161	\$65	
<b>Richland</b>	52002	Town	Akan	\$286	\$241	\$175	\$70
	52004	Town	Bloom	\$292	\$247	\$179	\$72
	52006	Town	Buena Vista	\$307	\$259	\$188	\$75
	52008	Town	Dayton	\$291	\$246	\$178	\$71
	52010	Town	Eagle	\$299	\$253	\$183	\$73
	52012	Town	Forest	\$293	\$248	\$180	\$72
	52014	Town	Henrietta	\$297	\$251	\$182	\$73
	52016	Town	Ithaca	\$297	\$251	\$182	\$73
	52018	Town	Marshall	\$292	\$247	\$179	\$72
	52020	Town	Orion	\$299	\$253	\$183	\$74
	52022	Town	Richland	\$298	\$252	\$183	\$73
	52024	Town	Richwood	\$299	\$253	\$183	\$73
	52026	Town	Rockbridge	\$293	\$248	\$180	\$72
	52028	Town	Sylvan	\$293	\$248	\$179	\$72
	52030	Town	Westford	\$297	\$251	\$182	\$73
	52032	Town	Willow	\$298	\$252	\$182	\$73

**2009 Use Value Guidelines For Agricultural Land Assessment**  
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<b>County</b>	<b>Code</b>	<b>TVC</b>	<b>Name</b>	<b>Grade 1</b>	<b>Grade 2</b>	<b>Grade 3</b>	<b>PASTURE</b>
<b>Richland (cont.)</b>	52106	Village	Boaz	\$288	\$244	\$177	\$71
	52111	Village	Cazenovia	\$292	\$246	\$179	\$72
	52146	Village	Lone Rock	\$300	\$254	\$184	\$74
	52186	Village	Viola	\$293	\$247	\$179	\$72
	52196	Village	Yuba	\$309	\$261	\$189	\$76
	52276	City	Richland Center	\$283	\$239	\$173	\$70
<b>Rock</b>	53002	Town	Avon	\$321	\$270	\$195	\$79
	53004	Town	Beloit	\$308	\$259	\$188	\$75
	53006	Town	Bradford	\$319	\$268	\$194	\$78
	53008	Town	Center	\$322	\$271	\$196	\$79
	53010	Town	Clinton	\$315	\$265	\$192	\$77
	53012	Town	Fulton	\$323	\$272	\$197	\$79
	53014	Town	Harmony	\$332	\$279	\$202	\$81
	53016	Town	Janesville	\$328	\$276	\$200	\$80
	53018	Town	Johnstown	\$327	\$275	\$199	\$80
	53020	Town	Laprairie	\$324	\$273	\$197	\$79
	53022	Town	Lima	\$327	\$275	\$199	\$80
	53024	Town	Magnolia	\$319	\$269	\$195	\$78
	53026	Town	Milton	\$327	\$275	\$199	\$80
	53028	Town	Newark	\$327	\$275	\$199	\$80
	53030	Town	Plymouth	\$323	\$272	\$197	\$79
	53032	Town	Porter	\$323	\$272	\$197	\$79
	53034	Town	Rock	\$328	\$276	\$200	\$81
	53036	Town	Spring Valley	\$323	\$272	\$197	\$79
	53038	Town	Turtle	\$320	\$269	\$195	\$78
	53040	Town	Union	\$324	\$272	\$197	\$79
	53111	Village	Clinton	\$298	\$251	\$182	\$73
	53126	Village	Footville	\$310	\$261	\$189	\$76
	53165	Village	Orfordville	\$311	\$262	\$190	\$76
	53206	City	Beloit	\$303	\$255	\$184	\$74
	53210	City	Brodhead	\$301	\$253	\$183	\$74
	53221	City	Edgerton	\$304	\$255	\$185	\$74
	53222	City	Evansville	\$300	\$253	\$183	\$74
	53241	City	Janesville	\$310	\$261	\$189	\$76
53257	City	Milton	\$312	\$263	\$190	\$77	
<b>Rusk</b>	54002	Town	Atlanta	\$204	\$178	\$139	\$52
	54004	Town	Big Bend	\$199	\$174	\$136	\$51
	54006	Town	Big Falls	\$199	\$174	\$136	\$51
	54008	Town	Cedar Rapids	\$201	\$176	\$137	\$51
	54010	Town	Dewey	\$199	\$174	\$136	\$51
	54012	Town	Flambeau	\$200	\$175	\$137	\$51
	54014	Town	Grant	\$200	\$175	\$136	\$51
	54016	Town	Grow	\$199	\$175	\$136	\$51
	54018	Town	Hawkins	\$199	\$174	\$136	\$51
	54020	Town	Hubbard	\$203	\$177	\$139	\$52

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<b>County</b>	<b>Code</b>	<b>TVC</b>	<b>Name</b>	<b>Grade 1</b>	<b>Grade 2</b>	<b>Grade 3</b>	<b>PASTURE</b>
<b>Rusk (cont.)</b>	54022	Town	Lawrence	\$199	\$174	\$136	\$51
	54024	Town	Marshall	\$199	\$174	\$136	\$51
	54026	Town	Murry	\$205	\$180	\$140	\$52
	54028	Town	Richland	\$197	\$173	\$135	\$50
	54030	Town	Rusk	\$204	\$179	\$139	\$52
	54032	Town	South Fork	\$202	\$177	\$138	\$52
	54034	Town	Strickland	\$193	\$169	\$132	\$49
	54036	Town	Stubbs	\$205	\$180	\$140	\$53
	54038	Town	Thornapple	\$205	\$179	\$140	\$52
	54040	Town	True	\$198	\$173	\$135	\$51
	54042	Town	Washington	\$203	\$178	\$139	\$52
	54044	Town	Wilkinson	\$202	\$177	\$138	\$52
	54046	Town	Willard	\$200	\$175	\$136	\$51
	54048	Town	Wilson	\$208	\$182	\$142	\$53
	54106	Village	Bruce	\$205	\$179	\$140	\$52
	54111	Village	Conrath	\$198	\$173	\$135	\$51
	54131	Village	Glen Flora	\$189	\$166	\$129	\$48
	54136	Village	Hawkins	\$199	\$174	\$136	\$51
	54141	Village	Ingram	\$198	\$173	\$135	\$51
	54181	Village	Sheldon	\$191	\$167	\$131	\$49
	54186	Village	Tony	\$188	\$165	\$129	\$48
	54191	Village	Weyerhaeuser	\$195	\$171	\$133	\$50
54246	City	Ladysmith	\$191	\$167	\$131	\$49	
<b>Saint Croix</b>	55002	Town	Baldwin	\$227	\$185	\$138	\$55
	55004	Town	Cady	\$224	\$182	\$137	\$54
	55006	Town	Cylon	\$231	\$188	\$141	\$56
	55008	Town	Eau Galle	\$226	\$184	\$138	\$55
	55010	Town	Emerald	\$221	\$180	\$135	\$54
	55012	Town	Erin Prairie	\$228	\$186	\$139	\$55
	55014	Town	Forest	\$224	\$183	\$137	\$54
	55016	Town	Glenwood	\$222	\$181	\$135	\$54
	55018	Town	Hammond	\$225	\$183	\$138	\$55
	55020	Town	Hudson	\$231	\$188	\$141	\$56
	55022	Town	Kinnickinnic	\$227	\$184	\$138	\$55
	55024	Town	Pleasant Valley	\$226	\$184	\$138	\$55
	55026	Town	Richmond	\$233	\$190	\$142	\$56
	55028	Town	Rush River	\$229	\$186	\$140	\$56
	55030	Town	Saint Joseph	\$229	\$186	\$140	\$55
	55032	Town	Somerset	\$228	\$185	\$139	\$55
	55034	Town	Springfield	\$227	\$185	\$139	\$55
	55036	Town	Stanton	\$230	\$187	\$140	\$56
	55038	Town	Star Prairie	\$233	\$190	\$142	\$56
	55040	Town	Troy	\$229	\$186	\$140	\$55
55042	Town	Warren	\$226	\$184	\$138	\$55	
55106	Village	Baldwin	\$215	\$175	\$131	\$52	

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<b>Saint Croix (cont.)</b>	55116	Village	Deer Park	\$232	\$189	\$141	\$56
	55136	Village	Hammond	\$217	\$176	\$132	\$53
	55161	Village	North Hudson	\$224	\$182	\$137	\$54
	55176	Village	Roberts	\$218	\$177	\$133	\$53
	55181	Village	Somerset	\$216	\$176	\$132	\$52
	55182	Village	Star Prairie	\$226	\$184	\$138	\$55
	55184	Village	Spring Valley	\$222	\$180	\$135	\$54
	55191	Village	Wilson	\$224	\$182	\$136	\$54
	55192	Village	Woodville	\$220	\$179	\$134	\$53
	55231	City	Glenwood City	\$215	\$175	\$131	\$52
	55236	City	Hudson	\$220	\$179	\$134	\$53
	55261	City	New Richmond	\$218	\$178	\$133	\$53
	55276	City	River Falls	\$219	\$178	\$134	\$53
<b>Sauk</b>	56002	Town	Baraboo	\$323	\$271	\$198	\$79
	56004	Town	Bear Creek	\$315	\$265	\$193	\$77
	56006	Town	Dellona	\$325	\$273	\$199	\$80
	56008	Town	Delton	\$326	\$275	\$200	\$80
	56010	Town	Excelsior	\$322	\$271	\$198	\$79
	56012	Town	Fairfield	\$323	\$272	\$198	\$79
	56014	Town	Franklin	\$321	\$271	\$197	\$79
	56016	Town	Freedom	\$312	\$263	\$191	\$77
	56018	Town	Greenfield	\$320	\$269	\$196	\$78
	56020	Town	Honey Creek	\$311	\$262	\$191	\$76
	56022	Town	Ironton	\$307	\$258	\$188	\$75
	56024	Town	La Valle	\$321	\$270	\$197	\$79
	56026	Town	Merrimac	\$323	\$272	\$198	\$79
	56028	Town	Prairie du Sac	\$322	\$271	\$197	\$79
	56030	Town	Reedsburg	\$327	\$275	\$200	\$80
	56032	Town	Spring Green	\$324	\$273	\$199	\$80
	56034	Town	Sumpter	\$325	\$273	\$199	\$80
	56036	Town	Troy	\$319	\$269	\$196	\$78
	56038	Town	Washington	\$309	\$260	\$189	\$76
	56040	Town	Westfield	\$316	\$266	\$194	\$78
	56042	Town	Winfield	\$322	\$271	\$198	\$79
	56044	Town	Woodland	\$312	\$262	\$191	\$77
	56111	Village	Cazenovia	\$305	\$257	\$187	\$75
	56141	Village	Ironton	\$316	\$266	\$194	\$78
	56146	Village	Lake Delton	\$319	\$269	\$196	\$78
	56147	Village	La Valle	\$311	\$261	\$190	\$76
	56148	Village	Lime Ridge	\$316	\$266	\$194	\$78
	56149	Village	Loganville	\$303	\$255	\$186	\$74
	56151	Village	Merrimac	\$306	\$258	\$188	\$75
	56161	Village	North Freedom	\$318	\$268	\$195	\$78
	56171	Village	Plain	\$303	\$255	\$186	\$74
	56172	Village	Prairie du Sac	\$306	\$258	\$188	\$75

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<b>County</b>	<b>Code</b>	<b>TVC</b>	<b>Name</b>	<b>Grade 1</b>	<b>Grade 2</b>	<b>Grade 3</b>	<b>PASTURE</b>
<b>Sauk (cont.)</b>	56176	Village	Rock Springs	\$314	\$264	\$192	\$77
	56181	Village	Sauk City	\$308	\$259	\$189	\$75
	56182	Village	Spring Green	\$305	\$257	\$187	\$75
	56191	Village	West Baraboo	\$305	\$257	\$187	\$75
	56206	City	Baraboo	\$299	\$251	\$183	\$73
	56276	City	Reedsburg	\$305	\$257	\$187	\$75
	56291	City	Wisconsin Dells	\$305	\$257	\$187	\$75
<b>Sawyer</b>	57002	Town	Bass Lake	\$205	\$180	\$139	\$52
	57004	Town	Couderay	\$200	\$176	\$136	\$51
	57006	Town	Draper	\$198	\$174	\$134	\$51
	57008	Town	Edgewater	\$201	\$176	\$136	\$51
	57010	Town	Hayward	\$204	\$179	\$138	\$52
	57012	Town	Hunter	\$205	\$180	\$139	\$52
	57014	Town	Lenroot	\$204	\$179	\$139	\$52
	57016	Town	Meadowbrook	\$196	\$172	\$133	\$50
	57018	Town	Meteor	\$196	\$172	\$133	\$50
	57020	Town	Ojibwa	\$196	\$172	\$133	\$50
	57022	Town	Radisson	\$197	\$173	\$134	\$50
	57024	Town	Round Lake	\$204	\$179	\$138	\$52
	57026	Town	Sand Lake	\$205	\$180	\$139	\$52
	57028	Town	Spider Lake	\$204	\$180	\$139	\$52
	57030	Town	Weirgor	\$199	\$175	\$135	\$51
	57032	Town	Winter	\$197	\$173	\$134	\$50
	57111	Village	Couderay	\$192	\$168	\$130	\$49
	57121	Village	Exeland	\$189	\$166	\$128	\$48
	57176	Village	Radisson	\$194	\$170	\$131	\$49
	57190	Village	Winter	\$193	\$170	\$131	\$49
57236	City	Hayward	\$191	\$168	\$129	\$49	
<b>Shawano</b>	58002	Town	Almon	\$225	\$196	\$152	\$57
	58004	Town	Angelica	\$221	\$193	\$150	\$56
	58006	Town	Aniwa	\$227	\$198	\$154	\$58
	58008	Town	Bartelme	\$231	\$202	\$157	\$59
	58010	Town	Belle Plaine	\$224	\$195	\$151	\$57
	58012	Town	Birnamwood	\$228	\$199	\$155	\$58
	58014	Town	Fairbanks	\$221	\$193	\$150	\$56
	58016	Town	Germania	\$226	\$197	\$153	\$58
	58018	Town	Grant	\$223	\$194	\$151	\$57
	58020	Town	Green Valley	\$223	\$194	\$151	\$57
	58022	Town	Hartland	\$220	\$192	\$149	\$56
	58024	Town	Herman	\$230	\$200	\$155	\$59
	58026	Town	Hutchins	\$224	\$195	\$152	\$57
	58028	Town	Lessor	\$223	\$195	\$151	\$57
	58030	Town	Maple Grove	\$220	\$192	\$149	\$56
	58032	Town	Morris	\$225	\$196	\$152	\$57
	58034	Town	Navarino	\$226	\$197	\$153	\$58

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<b>Shawano (cont.)</b>	58036	Town	Pella	\$225	\$196	\$152	\$57
	58038	Town	Red Springs	\$228	\$199	\$154	\$58
	58040	Town	Richmond	\$230	\$201	\$156	\$59
	58042	Town	Seneca	\$226	\$197	\$153	\$58
	58044	Town	Washington	\$226	\$197	\$153	\$58
	58046	Town	Waukechon	\$223	\$195	\$151	\$57
	58048	Town	Wescott	\$225	\$197	\$153	\$57
	58050	Town	Wittenberg	\$229	\$200	\$155	\$58
	58101	Village	Aniwa	\$227	\$198	\$154	\$58
	58106	Village	Birnamwood	\$226	\$197	\$153	\$58
	58107	Village	Bonduel	\$215	\$187	\$145	\$55
	58108	Village	Bowler	\$229	\$200	\$155	\$58
	58111	Village	Cecil	\$223	\$194	\$151	\$57
	58121	Village	Eland	\$230	\$201	\$156	\$59
	58131	Village	Gresham	\$230	\$201	\$156	\$59
	58151	Village	Mattoon	\$222	\$193	\$150	\$57
	58171	Village	Pulaski	\$209	\$182	\$141	\$53
	58186	Village	Tigerton	\$215	\$187	\$145	\$55
	58191	Village	Wittenberg	\$225	\$196	\$152	\$57
	58252	City	Marion	\$212	\$185	\$144	\$54
58281	City	Shawano	\$213	\$185	\$144	\$54	
<b>Sheboygan</b>	59002	Town	Greenbush	\$212	\$174	\$130	\$52
	59004	Town	Herman	\$205	\$168	\$125	\$50
	59006	Town	Holland	\$207	\$170	\$127	\$50
	59008	Town	Lima	\$210	\$172	\$129	\$51
	59010	Town	Lyndon	\$209	\$171	\$128	\$51
	59012	Town	Mitchell	\$212	\$173	\$130	\$51
	59014	Town	Mosel	\$203	\$167	\$124	\$49
	59016	Town	Plymouth	\$213	\$175	\$131	\$52
	59018	Town	Rhine	\$205	\$168	\$125	\$50
	59020	Town	Russell	\$205	\$168	\$126	\$50
	59022	Town	Scott	\$206	\$169	\$126	\$50
	59024	Town	Sheboygan	\$201	\$165	\$123	\$49
	59026	Town	Sheboygan Falls	\$210	\$172	\$128	\$51
	59028	Town	Sherman	\$208	\$170	\$127	\$50
	59030	Town	Wilson	\$202	\$166	\$124	\$49
	59101	Village	Adell	\$199	\$163	\$122	\$48
	59111	Village	Cascade	\$208	\$170	\$127	\$51
	59112	Village	Cedar Grove	\$194	\$159	\$119	\$47
	59121	Village	Elkhart Lake	\$194	\$159	\$119	\$47
	59131	Village	Glenbeulah	\$197	\$162	\$121	\$48
59135	Village	Howards Grove	\$200	\$164	\$123	\$49	
59141	Village	Kohler	\$200	\$163	\$122	\$49	
59165	Village	Oostburg	\$199	\$163	\$122	\$48	
59176	Village	Random Lake	\$197	\$162	\$121	\$48	

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<b>County</b>	<b>Code</b>	<b>TVC</b>	<b>Name</b>	<b>Grade 1</b>	<b>Grade 2</b>	<b>Grade 3</b>	<b>PASTURE</b>
<b>Sheboygan (cont.)</b>	59191	Village	Waldo	\$195	\$160	\$120	\$47
	59271	City	Plymouth	\$201	\$164	\$123	\$49
	59281	City	Sheboygan	\$190	\$155	\$116	\$46
	59282	City	Sheboygan Falls	\$202	\$166	\$124	\$49
<b>Taylor</b>	60002	Town	Aurora	\$201	\$176	\$137	\$51
	60004	Town	Browning	\$203	\$178	\$138	\$52
	60006	Town	Chelsea	\$204	\$179	\$139	\$52
	60008	Town	Cleveland	\$202	\$177	\$137	\$52
	60010	Town	Deer Creek	\$201	\$176	\$137	\$51
	60012	Town	Ford	\$202	\$177	\$138	\$52
	60014	Town	Goodrich	\$202	\$177	\$137	\$52
	60016	Town	Greenwood	\$203	\$178	\$138	\$52
	60018	Town	Grover	\$202	\$177	\$137	\$52
	60020	Town	Hammel	\$201	\$176	\$137	\$51
	60022	Town	Holway	\$203	\$178	\$138	\$52
	60024	Town	Jump River	\$201	\$176	\$137	\$51
	60026	Town	Little Black	\$202	\$177	\$138	\$52
	60028	Town	Maplehurst	\$204	\$179	\$139	\$52
	60030	Town	McKinley	\$199	\$175	\$136	\$51
	60032	Town	Medford	\$201	\$176	\$137	\$51
	60034	Town	Molitor	\$201	\$176	\$137	\$51
	60036	Town	Pershing	\$199	\$175	\$136	\$51
	60038	Town	Rib Lake	\$200	\$176	\$136	\$51
	60040	Town	Roosevelt	\$202	\$177	\$138	\$52
	60042	Town	Taft	\$203	\$178	\$138	\$52
	60044	Town	Westboro	\$204	\$179	\$139	\$52
	60131	Village	Gilman	\$185	\$162	\$126	\$47
	60146	Village	Lublin	\$202	\$177	\$137	\$52
60176	Village	Rib Lake	\$192	\$168	\$131	\$49	
60181	Village	Stetsonville	\$202	\$177	\$137	\$52	
60251	City	Medford	\$194	\$170	\$132	\$50	
<b>Trempealeau</b>	61002	Town	Albion	\$214	\$175	\$131	\$52
	61004	Town	Arcadia	\$210	\$172	\$129	\$51
	61006	Town	Burnside	\$211	\$172	\$129	\$51
	61008	Town	Caledonia	\$222	\$182	\$136	\$54
	61010	Town	Chimney Rock	\$214	\$175	\$131	\$52
	61012	Town	Dodge	\$211	\$173	\$129	\$51
	61014	Town	Ettrick	\$219	\$179	\$134	\$53
	61016	Town	Gale	\$221	\$180	\$135	\$54
	61018	Town	Hale	\$212	\$173	\$129	\$51
	61020	Town	Lincoln	\$215	\$176	\$132	\$52
	61022	Town	Pigeon	\$216	\$177	\$132	\$52
	61024	Town	Preston	\$216	\$177	\$132	\$53
	61026	Town	Sumner	\$213	\$175	\$131	\$52
	61028	Town	Trempealeau	\$216	\$177	\$132	\$53



**2009 Use Value Guidelines For Agricultural Land Assessment  
(dollars per acre)**

<b>County</b>	<b>Code</b>	<b>TVC</b>	<b>Name</b>	<b>Grade 1</b>	<b>Grade 2</b>	<b>Grade 3</b>	<b>PASTURE</b>
<b>Trempealeau (cont.)</b>	61030	Town	Unity	\$212	\$174	\$130	\$52
	61121	Village	Eleva	\$210	\$172	\$129	\$51
	61122	Village	Ettrick	\$217	\$178	\$133	\$53
	61173	Village	Pigeon Falls	\$214	\$175	\$131	\$52
	61181	Village	Strum	\$211	\$173	\$129	\$51
	61186	Village	Trempealeau	\$219	\$179	\$134	\$53
	61201	City	Arcadia	\$203	\$166	\$124	\$49
	61206	City	Blair	\$208	\$170	\$127	\$51
	61231	City	Galesville	\$214	\$175	\$131	\$52
	61241	City	Independence	\$202	\$165	\$123	\$49
	61265	City	Osseo	\$200	\$164	\$123	\$49
61291	City	Whitehall	\$212	\$173	\$130	\$51	
<b>Vernon</b>	62002	Town	Bergen	\$290	\$245	\$178	\$71
	62004	Town	Christiana	\$283	\$239	\$174	\$70
	62006	Town	Clinton	\$294	\$248	\$180	\$72
	62008	Town	Coon	\$272	\$230	\$167	\$67
	62010	Town	Forest	\$293	\$247	\$180	\$72
	62012	Town	Franklin	\$298	\$251	\$183	\$73
	62014	Town	Genoa	\$300	\$253	\$184	\$74
	62016	Town	Greenwood	\$293	\$247	\$180	\$72
	62018	Town	Hamburg	\$283	\$238	\$174	\$69
	62020	Town	Harmony	\$289	\$243	\$177	\$71
	62022	Town	Hillsboro	\$295	\$249	\$181	\$73
	62024	Town	Jefferson	\$280	\$236	\$172	\$69
	62026	Town	Kickapoo	\$285	\$240	\$175	\$70
	62028	Town	Liberty	\$294	\$248	\$180	\$72
	62030	Town	Stark	\$288	\$243	\$177	\$71
	62032	Town	Sterling	\$297	\$251	\$183	\$73
	62034	Town	Union	\$287	\$242	\$176	\$70
	62036	Town	Viroqua	\$293	\$247	\$180	\$72
	62038	Town	Webster	\$291	\$245	\$178	\$71
	62040	Town	Wheatland	\$289	\$243	\$177	\$71
	62042	Town	Whitestown	\$283	\$239	\$174	\$70
	62111	Village	Chaseburg	\$301	\$254	\$185	\$74
	62112	Village	Coon Valley	\$288	\$242	\$177	\$71
	62116	Village	De Soto	\$290	\$244	\$178	\$71
	62131	Village	Genoa	\$301	\$254	\$185	\$74
	62146	Village	La Farge	\$286	\$241	\$176	\$70
	62165	Village	Ontario	\$281	\$237	\$173	\$69
	62176	Village	Readstown	\$286	\$241	\$175	\$70
	62181	Village	Stoddard	\$287	\$242	\$176	\$71
	62186	Village	Viola	\$291	\$245	\$178	\$71
	62236	City	Hillsboro	\$287	\$242	\$176	\$70
	62286	City	Viroqua	\$288	\$243	\$177	\$71
	62291	City	Westby	\$287	\$242	\$176	\$71

**2009 Use Value Guidelines For Agricultural Land Assessment  
(dollars per acre)**

<b>County</b>	<b>Code</b>	<b>TVC</b>	<b>Name</b>	<b>Grade 1</b>	<b>Grade 2</b>	<b>Grade 3</b>	<b>PASTURE</b>
<b>Vilas</b>	63002	Town	Arbor Vitae	\$176	\$153	\$119	\$45
	63004	Town	Boulder Junction	\$185	\$161	\$125	\$47
	63006	Town	Cloverland	\$182	\$159	\$123	\$46
	63008	Town	Conover	\$183	\$159	\$123	\$46
	63010	Town	Lac du Flambeau	\$179	\$156	\$121	\$46
	63012	Town	Land O Lakes	\$181	\$158	\$122	\$46
	63014	Town	Lincoln	\$183	\$159	\$123	\$47
	63016	Town	Manitowish Water:	\$184	\$160	\$124	\$47
	63018	Town	Phelps	\$179	\$156	\$121	\$46
	63020	Town	Plum Lake	\$183	\$159	\$123	\$46
	63022	Town	Presque Isle	\$184	\$160	\$124	\$47
	63024	Town	Saint Germain	\$183	\$159	\$123	\$47
	63026	Town	Washington	\$182	\$159	\$123	\$46
	63028	Town	Winchester	\$184	\$160	\$124	\$47
	63221	City	Eagle River	\$169	\$148	\$114	\$43
<b>Walworth</b>	64002	Town	Bloomfield	\$291	\$245	\$178	\$71
	64004	Town	Darien	\$315	\$266	\$193	\$77
	64006	Town	Delavan	\$305	\$257	\$186	\$75
	64008	Town	East Troy	\$308	\$260	\$189	\$76
	64010	Town	Geneva	\$301	\$253	\$184	\$74
	64012	Town	La Fayette	\$309	\$261	\$189	\$76
	64014	Town	La Grange	\$309	\$260	\$189	\$76
	64016	Town	Linn	\$305	\$257	\$186	\$75
	64018	Town	Lyons	\$306	\$258	\$187	\$75
	64020	Town	Richmond	\$306	\$258	\$187	\$75
	64022	Town	Sharon	\$297	\$250	\$181	\$73
	64024	Town	Spring Prairie	\$304	\$256	\$186	\$75
	64026	Town	Sugar Creek	\$310	\$261	\$189	\$76
	64028	Town	Troy	\$308	\$259	\$188	\$76
	64030	Town	Walworth	\$303	\$255	\$185	\$74
	64032	Town	Whitewater	\$305	\$257	\$187	\$75
	64116	Village	Darien	\$281	\$237	\$172	\$69
	64121	Village	East Troy	\$295	\$248	\$180	\$72
	64126	Village	Fontana	\$304	\$256	\$186	\$75
	64131	Village	Genoa City	\$277	\$233	\$169	\$68
	64153	Village	Mukwonago	\$290	\$244	\$177	\$71
	64181	Village	Sharon	\$277	\$233	\$169	\$68
	64191	Village	Walworth	\$291	\$245	\$178	\$71
	64192	Village	Williams Bay	\$299	\$252	\$183	\$73
	64206	City	Burlington	\$370	\$311	\$226	\$91
	64216	City	Delavan	\$287	\$242	\$175	\$70
	64221	City	Elkhorn	\$295	\$248	\$180	\$72
	64246	City	Lake Geneva	\$286	\$241	\$175	\$70
	64291	City	Whitewater	\$292	\$246	\$178	\$72
	<b>Washburn</b>	65002	Town	Barronett	\$203	\$177	\$139

**2009 Use Value Guidelines For Agricultural Land Assessment  
(dollars per acre)**

<b>County</b>	<b>Code</b>	<b>TVC</b>	<b>Name</b>	<b>Grade 1</b>	<b>Grade 2</b>	<b>Grade 3</b>	<b>PASTURE</b>
<b>Washburn (cont.)</b>	65004	Town	Bashaw	\$206	\$180	\$141	\$53
	65006	Town	Bass Lake	\$205	\$179	\$140	\$52
	65008	Town	Beaver Brook	\$208	\$182	\$142	\$53
	65010	Town	Birchwood	\$205	\$180	\$140	\$53
	65012	Town	Brooklyn	\$209	\$183	\$143	\$53
	65014	Town	Casey	\$209	\$183	\$143	\$54
	65016	Town	Chicog	\$206	\$180	\$141	\$53
	65018	Town	Crystal	\$210	\$184	\$143	\$54
	65020	Town	Evergreen	\$210	\$184	\$143	\$54
	65022	Town	Frog Creek	\$206	\$180	\$141	\$53
	65024	Town	Gull Lake	\$210	\$184	\$144	\$54
	65026	Town	Long Lake	\$209	\$183	\$143	\$53
	65028	Town	Madge	\$208	\$182	\$142	\$53
	65030	Town	Minong	\$205	\$180	\$140	\$53
	65032	Town	Sarona	\$206	\$181	\$141	\$53
	65034	Town	Spooner	\$211	\$184	\$144	\$54
	65036	Town	Spring Brook	\$210	\$184	\$144	\$54
	65038	Town	Stinnett	\$209	\$183	\$143	\$53
	65040	Town	Stone Lake	\$204	\$178	\$139	\$52
	65042	Town	Trego	\$209	\$183	\$143	\$54
	65106	Village	Birchwood	\$200	\$175	\$137	\$51
	65151	Village	Minong	\$200	\$175	\$136	\$51
	65281	City	Spooner	\$194	\$170	\$132	\$50
65282	City	Shell Lake	\$193	\$169	\$132	\$49	
<b>Washington</b>	66002	Town	Addison	\$298	\$252	\$184	\$73
	66004	Town	Barton	\$306	\$259	\$189	\$75
	66006	Town	Erin	\$298	\$252	\$184	\$73
	66008	Town	Farmington	\$307	\$259	\$189	\$76
	66010	Town	Germantown	\$302	\$255	\$186	\$74
	66012	Town	Hartford	\$301	\$254	\$185	\$74
	66014	Town	Jackson	\$304	\$257	\$187	\$75
	66016	Town	Kewaskum	\$302	\$256	\$186	\$74
	66018	Town	Polk	\$305	\$258	\$188	\$75
	66022	Town	Trenton	\$307	\$259	\$189	\$75
	66024	Town	Wayne	\$301	\$254	\$186	\$74
	66026	Town	West Bend	\$308	\$260	\$190	\$76
	66131	Village	Germantown	\$290	\$246	\$179	\$72
	66141	Village	Jackson	\$292	\$247	\$180	\$72
	66142	Village	Kewaskum	\$293	\$248	\$181	\$72
	66161	Village	Newburg	\$301	\$254	\$185	\$74
	66166	Village	Richfield	\$299	\$253	\$184	\$74
	66181	Village	Slinger	\$286	\$242	\$177	\$71
	66236	City	Hartford	\$283	\$239	\$174	\$70
	66251	City	Milwaukee	\$277	\$234	\$171	\$68
66291	City	West Bend	\$289	\$244	\$178	\$71	

**2009 Use Value Guidelines For Agricultural Land Assessment  
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<b>County</b>	<b>Code</b>	<b>TVC</b>	<b>Name</b>	<b>Grade 1</b>	<b>Grade 2</b>	<b>Grade 3</b>	<b>PASTURE</b>
<b>Waukesha</b>	67002	Town	Brookfield	\$303	\$255	\$185	\$74
	67004	Town	Delafield	\$307	\$259	\$187	\$75
	67006	Town	Eagle	\$313	\$263	\$191	\$77
	67008	Town	Genesee	\$311	\$262	\$190	\$76
	67010	Town	Lisbon	\$305	\$256	\$185	\$75
	67014	Town	Merton	\$309	\$260	\$188	\$76
	67016	Town	Mukwonago	\$310	\$260	\$188	\$76
	67022	Town	Oconomowoc	\$309	\$260	\$188	\$76
	67024	Town	Ottawa	\$308	\$259	\$187	\$75
	67028	Town	Summit	\$310	\$261	\$189	\$76
	67030	Town	Vernon	\$315	\$265	\$192	\$77
	67032	Town	Waukesha	\$311	\$262	\$190	\$76
	67106	Village	Big Bend	\$292	\$245	\$178	\$71
	67107	Village	Butler	\$292	\$246	\$178	\$72
	67111	Village	Chenequa	\$295	\$248	\$179	\$72
	67116	Village	Dousman	\$294	\$247	\$179	\$72
	67121	Village	Eagle	\$294	\$247	\$179	\$72
	67122	Village	Elm Grove	\$293	\$247	\$179	\$72
	67136	Village	Hartland	\$296	\$249	\$180	\$73
	67146	Village	Lac La Belle	\$305	\$257	\$186	\$75
	67147	Village	Lannon	\$298	\$250	\$181	\$73
	67151	Village	Menomonee Falls	\$294	\$247	\$179	\$72
	67152	Village	Merton	\$302	\$254	\$184	\$74
	67153	Village	Mukwonago	\$296	\$249	\$180	\$73
	67158	Village	Nashotah	\$296	\$249	\$180	\$73
	67161	Village	North Prairie	\$302	\$254	\$184	\$74
	67166	Village	Oconomowoc Lak	\$306	\$257	\$186	\$75
	67171	Village	Pewaukee	\$296	\$249	\$180	\$72
	67181	Village	Sussex	\$301	\$253	\$183	\$74
	67191	Village	Wales	\$305	\$256	\$186	\$75
	67206	City	Brookfield	\$297	\$250	\$181	\$73
	67216	City	Delafield	\$299	\$252	\$182	\$73
	67250	City	Milwaukee	\$277	\$233	\$169	\$68
	67251	City	Muskego	\$299	\$251	\$182	\$73
67261	City	New Berlin	\$292	\$246	\$178	\$72	
67265	City	Oconomowoc	\$300	\$252	\$183	\$74	
67270	City	Pewaukee	\$306	\$257	\$186	\$75	
67291	City	Waukesha	\$290	\$244	\$177	\$71	
<b>Waupaca</b>	68002	Town	Bear Creek	\$214	\$174	\$130	\$52
	68004	Town	Caledonia	\$221	\$180	\$135	\$53
	68006	Town	Dayton	\$217	\$177	\$133	\$53
	68008	Town	Dupont	\$218	\$178	\$133	\$53
	68010	Town	Farmington	\$218	\$178	\$133	\$53
	68012	Town	Fremont	\$217	\$177	\$132	\$53
	68014	Town	Harrison	\$217	\$177	\$133	\$53

**2009 Use Value Guidelines For Agricultural Land Assessment  
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<b>County</b>	<b>Code</b>	<b>TVC</b>	<b>Name</b>	<b>Grade 1</b>	<b>Grade 2</b>	<b>Grade 3</b>	<b>PASTURE</b>
<b>Waupaca (cont.)</b>	68016	Town	Helvetia	\$218	\$177	\$133	\$53
	68018	Town	Iola	\$219	\$179	\$134	\$53
	68020	Town	Larrabee	\$216	\$176	\$132	\$52
	68022	Town	Lebanon	\$217	\$177	\$133	\$53
	68024	Town	Lind	\$219	\$179	\$134	\$53
	68026	Town	Little Wolf	\$217	\$177	\$132	\$53
	68028	Town	Matteson	\$212	\$172	\$129	\$51
	68030	Town	Mukwa	\$221	\$180	\$135	\$54
	68032	Town	Royalton	\$220	\$179	\$134	\$53
	68034	Town	Saint Lawrence	\$217	\$177	\$132	\$53
	68036	Town	Scandinavia	\$220	\$179	\$134	\$53
	68038	Town	Union	\$216	\$176	\$132	\$52
	68040	Town	Waupaca	\$217	\$177	\$132	\$53
	68042	Town	Weyauwega	\$216	\$176	\$132	\$52
	68044	Town	Wyoming	\$220	\$179	\$134	\$53
	68106	Village	Big Falls	\$214	\$175	\$131	\$52
	68121	Village	Embarrass	\$214	\$174	\$131	\$52
	68126	Village	Fremont	\$212	\$173	\$129	\$51
	68141	Village	Iola	\$206	\$168	\$126	\$50
	68165	Village	Ogdensburg	\$213	\$174	\$130	\$52
	68181	Village	Scandinavia	\$220	\$179	\$134	\$53
	68211	City	Clintonville	\$203	\$165	\$124	\$49
	68251	City	Manawa	\$201	\$164	\$123	\$49
	68252	City	Marion	\$209	\$170	\$128	\$51
	68261	City	New London	\$208	\$170	\$127	\$51
	68291	City	Waupaca	\$205	\$167	\$125	\$50
	68292	City	Weyauwega	\$209	\$170	\$128	\$51
	<b>Waushara</b>	69002	Town	Aurora	\$212	\$173	\$129
69004		Town	Bloomfield	\$211	\$172	\$129	\$51
69006		Town	Coloma	\$212	\$173	\$130	\$52
69008		Town	Dakota	\$215	\$175	\$131	\$52
69010		Town	Deerfield	\$214	\$175	\$131	\$52
69012		Town	Hancock	\$214	\$174	\$131	\$52
69014		Town	Leon	\$213	\$174	\$130	\$52
69016		Town	Marion	\$215	\$175	\$131	\$52
69018		Town	Mount Morris	\$215	\$175	\$131	\$52
69020		Town	Oasis	\$212	\$173	\$129	\$51
69022		Town	Plainfield	\$212	\$173	\$130	\$52
69024		Town	Poy Sippi	\$212	\$173	\$130	\$51
69026		Town	Richford	\$215	\$175	\$131	\$52
69028		Town	Rose	\$215	\$175	\$131	\$52
69030		Town	Saxeville	\$213	\$173	\$130	\$52
69032		Town	Springwater	\$213	\$173	\$130	\$52
69034		Town	Warren	\$213	\$174	\$130	\$52
69036		Town	Wautoma	\$215	\$175	\$131	\$52

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<b>County</b>	<b>Code</b>	<b>TVC</b>	<b>Name</b>	<b>Grade 1</b>	<b>Grade 2</b>	<b>Grade 3</b>	<b>PASTURE</b>
<b>Waushara (cont.)</b>	69111	Village	Coloma	\$198	\$161	\$121	\$48
	69136	Village	Hancock	\$202	\$165	\$123	\$49
	69146	Village	Lohrville	\$217	\$177	\$133	\$53
	69171	Village	Plainfield	\$206	\$168	\$126	\$50
	69176	Village	Redgranite	\$208	\$170	\$127	\$51
	69191	Village	Wild Rose	\$202	\$165	\$123	\$49
	69206	City	Berlin	\$199	\$162	\$121	\$48
	69291	City	Wautoma	\$202	\$165	\$124	\$49
<b>Winnebago</b>	70002	Town	Algoma	\$211	\$172	\$129	\$51
	70004	Town	Black Wolf	\$211	\$172	\$129	\$51
	70006	Town	Clayton	\$207	\$169	\$126	\$50
	70008	Town	Menasha	\$202	\$164	\$123	\$49
	70010	Town	Neenah	\$210	\$171	\$128	\$51
	70012	Town	Nekimi	\$212	\$172	\$129	\$51
	70014	Town	Nepeuskun	\$205	\$167	\$125	\$50
	70016	Town	Omro	\$207	\$169	\$126	\$50
	70018	Town	Oshkosh	\$212	\$173	\$129	\$51
	70020	Town	Poygan	\$209	\$170	\$127	\$51
	70022	Town	Rushford	\$207	\$169	\$126	\$50
	70024	Town	Utica	\$208	\$169	\$127	\$50
	70026	Town	Vinland	\$210	\$171	\$128	\$51
	70028	Town	Winchester	\$209	\$170	\$127	\$51
	70030	Town	Winneconne	\$210	\$171	\$128	\$51
	70032	Town	Wolf River	\$210	\$171	\$128	\$51
	70191	Village	Winneconne	\$198	\$161	\$121	\$48
	70201	City	Appleton	\$197	\$161	\$120	\$48
	70251	City	Menasha	\$194	\$158	\$118	\$47
	70261	City	Neenah	\$196	\$159	\$119	\$47
70265	City	Omro	\$194	\$158	\$118	\$47	
70266	City	Oshkosh	\$199	\$162	\$121	\$48	
<b>Wood</b>	71002	Town	Arpin	\$201	\$165	\$123	\$49
	71004	Town	Auburndale	\$210	\$172	\$128	\$51
	71006	Town	Cameron	\$212	\$173	\$130	\$51
	71008	Town	Cary	\$210	\$172	\$128	\$51
	71010	Town	Cranmoor	\$205	\$168	\$126	\$50
	71012	Town	Dexter	\$211	\$172	\$129	\$51
	71014	Town	Grand Rapids	\$208	\$170	\$127	\$51
	71016	Town	Hansen	\$205	\$168	\$125	\$50
	71018	Town	Hiles	\$208	\$171	\$128	\$51
	71020	Town	Lincoln	\$208	\$170	\$127	\$51
	71022	Town	Marshfield	\$210	\$172	\$129	\$51
	71024	Town	Milladore	\$211	\$173	\$129	\$51
	71026	Town	Port Edwards	\$212	\$173	\$129	\$51
	71028	Town	Remington	\$210	\$172	\$129	\$51
	71030	Town	Richfield	\$209	\$171	\$128	\$51

**2009 Use Value Guidelines For Agricultural Land Assessment  
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<b>County</b>	<b>Code</b>	<b>TVC</b>	<b>Name</b>	<b>Grade 1</b>	<b>Grade 2</b>	<b>Grade 3</b>	<b>PASTURE</b>
<b>Wood (cont.)</b>	71032	Town	Rock	\$210	\$172	\$128	\$51
	71034	Town	Rudolph	\$209	\$171	\$128	\$51
	71036	Town	Saratoga	\$214	\$175	\$131	\$52
	71038	Town	Seneca	\$208	\$170	\$127	\$51
	71040	Town	Sherry	\$208	\$170	\$127	\$51
	71042	Town	Sigel	\$209	\$171	\$128	\$51
	71044	Town	Wood	\$212	\$174	\$130	\$52
	71100	Village	Arpin	\$205	\$168	\$125	\$50
	71101	Village	Auburndale	\$207	\$170	\$127	\$50
	71106	Village	Biron	\$195	\$160	\$119	\$47
	71122	Village	Hewitt	\$213	\$174	\$130	\$52
	71151	Village	Milladore	\$201	\$165	\$123	\$49
	71171	Village	Port Edwards	\$187	\$154	\$115	\$46
	71178	Village	Rudolph	\$210	\$172	\$129	\$51
	71186	Village	Vesper	\$207	\$169	\$127	\$50
	71251	City	Marshfield	\$196	\$160	\$120	\$48
	71261	City	Nekoosa	\$198	\$162	\$121	\$48
	71271	City	Pittsville	\$191	\$156	\$117	\$46
	71291	City	Wisconsin Rapids	\$193	\$158	\$118	\$47





WISCONSIN RESIDENTIAL PROPERTY ASSESSMENT MANUAL, VOLUME II

Location	Residential		Agricultural Buildings	Location	Residential		Agricultural Buildings
	Frame, Masonry Veneer or Log	Brick, Stone or Concrete Block			Frame, Masonry Veneer or Log	Brick, Stone or Concrete Block	
<b>DISTRICT I</b>				<b>DISTRICT V</b>			
AREA A – Jefferson	1.300	1.340	1.323	Buffalo			
AREA B – Columbia				Crawford			
Dane				Jackson			
Dodge				La Crosse	1.300	1.350	1.343
Green				Monroe			
Iowa	1.290	1.360	1.352	Trempealeau			
Lafayette				Vernon			
Rock				<b>DISTRICT VI</b>			
Sauk				Barron			
AREA C – Grant				Chippewa			
Richland	1.208	1.260	1.254	Clark			
<b>DISTRICT II</b>				Dunn			
AREA A – Milwaukee				Eau Claire	1.340	1.380	1.358
Ozaukee				Pepin			
Washington	1.360	1.420	1.430	Pierce			
Waukesha				Polk			
AREA B – Kenosha				St. Croix			
Racine	1.310	1.370	1.380	<b>DISTRICT VII</b>			
AREA C – Walworth	1.245	1.307	1.303	AREA A – Florence			
<b>DISTRICT III</b>				Forest			
Calumet				Langlade			
Fond du Lac				Lincoln	1.183	1.257	1.267
Green Lake				Oneida			
Marquette				Vilas			
Outagamie	1.240	1.290	1.297	AREA B – Adams			
Waupaca				Juneau			
Waushara				Marathon	1.240	1.290	1.274
Winnebago				Portage			
<b>DISTRICT IV</b>				Wood			
AREA A – Brown				<b>DISTRICT VIII</b>			
Door	1.270	1.300	1.315	AREA A – Bayfield			
Kewaunee				Burnett			
Manitowoc				Douglas	1.280	1.340	1.323
AREA B – Marinette				Washburn			
Menominee	1.202	1.230	1.250	AREA B – Ashland			
Oconto				Iron			
Shawano				Price	1.213	1.265	1.251
AREA C – Sheboygan	1.285	1.320	1.340	Rusk			
				Sawyer			
				Taylor			

For Mobile Homes, use 1.325 for the entire state.

