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**IMPACT OF USE VALUATION  
ON AGRICULTURAL LAND VALUES AND PROPERTY TAXES**

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## EXECUTIVE SUMMARY

The law governing assessment of agricultural land in Wisconsin was changed in 1995 under 1995 Act 27 from a standard based on the full market value of the land to a use value standard. Under use value, valuations are based on the income that can be generated from the land's rental for agricultural use. Act 27 also created the Farmland Advisory Council that would make recommendations to the Department of Revenue regarding use valuation.

The implementation of use valuation was done in phases, beginning with a freeze in the assessed value of agricultural land in 1996 and 1997 at 1995 levels. Use valuation was phased-in beginning in 1998 whereby the 1995 frozen assessed value of agricultural land was reduced by 10% of the difference between the frozen value and its use value. The phase-in continued in 1999 when the 1995 frozen values were reduced by 20% of the difference between the frozen value and its use value. Under Act 27, the phase-in would have continued until 2007 when full use value would have been implemented. However, in October 1999, the Farmland Advisory Council recommended discontinuation of the phase-in in favor of immediate implementation of full use valuation. In November 1999, the Department of Revenue promulgated an emergency rule providing for the full implementation of use value beginning in 2000.

This paper attempts to measure what the value and property tax would have been on agricultural land had it continued to be subject to a market-based valuation. The analysis relies on Department of Revenue data on acres, values during the frozen, phase-in and full implementation phases, and market value by soil type.

The intent behind the use valuation legislation was to provide property tax relief for the farm sector. To that end, use valuation has been a success.

- The value of agricultural land for tax purposes fell relative to its market value by an average of 40% during the 1998-99 phase-in period and by an average of 75% under full use value.
- The decline in property taxes on agricultural land mirrored the decline in value. However, when property taxes on agricultural improvements are included, total property taxes on agricultural land and improvements fell only slightly during the freeze and phase-in periods and fell 12.5% in the first year of full implementation of use value.
- Use valuation resulted in a significant reduction in property taxes on agricultural land. In 2000, the first year of full use value, agricultural land was valued at less than a third of its market value. In that year, property taxes on agricultural land were reduced \$150 million, from \$248 million to \$98 million. In other words, property taxes on agricultural land fell 60% in the first year of full use value.
- Over the 1996-2002 period, property taxes on agricultural land were reduced by a total of \$767 million relative to a market-based valuation. Of this amount, \$123 million, or about 16%, were shifted to agricultural improvements and \$644 million, or 84%, were shifted from agricultural land to nonagricultural taxable property.
- The shift within the agricultural sector (from agricultural land to agricultural improvements) was greatest in municipalities that were predominantly agricultural (i.e., had 25% or more of their total equalized values in agricultural land and improvements). As a result, the net tax reduction for agricultural property was smaller. In these municipalities, total 2000/01 agricultural property taxes under use valuation were 24% below what they would have been

under market valuation. In contrast, in less agricultural areas, most of the reduction in agricultural land taxes were shifted to nonagricultural properties, and total agricultural property taxes were 43% lower under use value.

- Under full use value, the total property tax per acre have averaged \$18.53, compared to \$31.27 under a market-based valuation. Total agricultural property taxes are estimated to be \$17.59 per acre in 2002, compared to \$34.20 under a market-based valuation. Over the 1996-2002 period, total agricultural property taxes per acre averaged \$19.91. Under a market-based assessment, total agricultural property taxes per acre would have averaged \$27.04.
- Because agriculture comprises a small share of total taxable value in the state, the reduced agricultural taxes have had a modest impact on property taxes overall. The \$644 million tax shift to nonagricultural property represents 1.6% of the total net property taxes collected in the period.

## **IMPACT OF USE VALUATION ON AGRICULTURAL LAND VALUES AND PROPERTY TAXES**

### **INTRODUCTION**

The law governing assessment of agricultural land in Wisconsin was changed in 1995 from a standard based on the full market value of the land to a use value standard. Under use value, valuations are based on the income that can be generated from the land's rental for agricultural use. This paper examines the effect of use valuation. Section I provides a legislative history. Section II provides a brief background of Wisconsin's agricultural sector in the years prior to use value. Section III discusses the impact that use valuation has had on the taxable value of agricultural land and the resulting changes in property taxes. The final section compares the valuation and taxation of agricultural land under use value with that under market valuation.

### **I. LEGISLATIVE HISTORY**

From 1848 until 1974, the Wisconsin Constitution required that all property be taxed uniformly. The constitution was amended in 1974 to permit preferential treatment of agricultural and undeveloped land. However, it was not until 1995 that legislation was enacted to provide such a preferential treatment of agricultural land. Prior to that time, agricultural land, like all other taxable property, was assessed at full market value.

Under 1995 Act 27, land devoted primarily to agricultural use would be valued on the basis of its use rather than at its full market value. However, to mitigate drastic changes in assessments, use valuation was to be phased in, beginning with a freeze in the assessed value for agricultural land in 1996 and 1997 at 1995 levels. Beginning in 1998, use valuation was to be phased in whereby the 1995 frozen assessed value of agricultural land would be reduced by 10% of the difference between its frozen value and its use value; 1999 agricultural land valuations were to be computed as the 1995 frozen value less 20% of the difference, and so on until 2007, when the phase-in would be completed, and agricultural land would be fully valued based on its use. The law also established a Farmland Advisory Council to make recommendations to the Department of Revenue regarding use valuation.

During 1996-97, municipal officials twice challenged the law. They first asked the Wisconsin Supreme Court to review the law but that suit was found to be premature. They then mounted a second challenge in Dane County Circuit Court, where the law was upheld.

Under the 10% per year phase-in, agricultural values in 2000 would have reflected 30% of the difference in the 1995 frozen values and use values. However, after the Wisconsin Court of Appeals upheld the use value statute in October of 1999, the Farmland Advisory Council voted unanimously to recommend discontinuation of the remainder of the 10-year phase-in and to begin full implementation of use valuation effective January 1, 2000. In November 1999, the Department of Revenue promulgated an emergency rule that implemented the Council's recommendation.

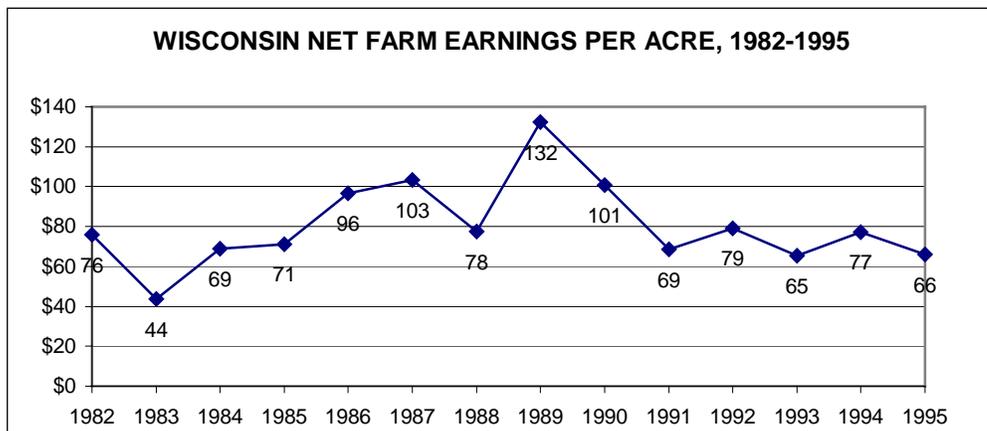
## II. ECONOMIC FACTORS BEHIND USE VALUATION

Use valuation was intended to provide property tax relief to owners of Wisconsin farmland. Several economic factors prompted the enactment of use valuation. Highly volatile farm earnings combined with steadily rising property taxes contributed to the steady decline in land devoted to agriculture.

### Net Farm Earnings

From 1982-1995, Wisconsin net farm earnings per acre increased an average of approximately 2.8% annually.<sup>1</sup> However, there were significant swings in farm earnings throughout the period. Chart 1 shows net farm earnings per acre in Wisconsin from 1982-1995.<sup>2</sup>

CHART 1



Sources: USDA Economic Research Service; Wisconsin Department of Revenue

### Agricultural Property Taxes

In contrast to the volatility in farm earnings, agricultural property taxes per acre rose steadily during the 1982-95 period, averaging 3.3% annually.<sup>3</sup> Chart 2 shows agricultural property taxes per acre for the period rose from \$17 in 1982 to \$25 in 1995.<sup>4</sup> The rise in agricultural property taxes per acre was due, in part, to increasing property values, particularly in the early 1990s. In the 1990-95 period, the value of agricultural land per acre increased an average of 4% annually, and the value of agricultural improvements increased an average of 2.1% annually.

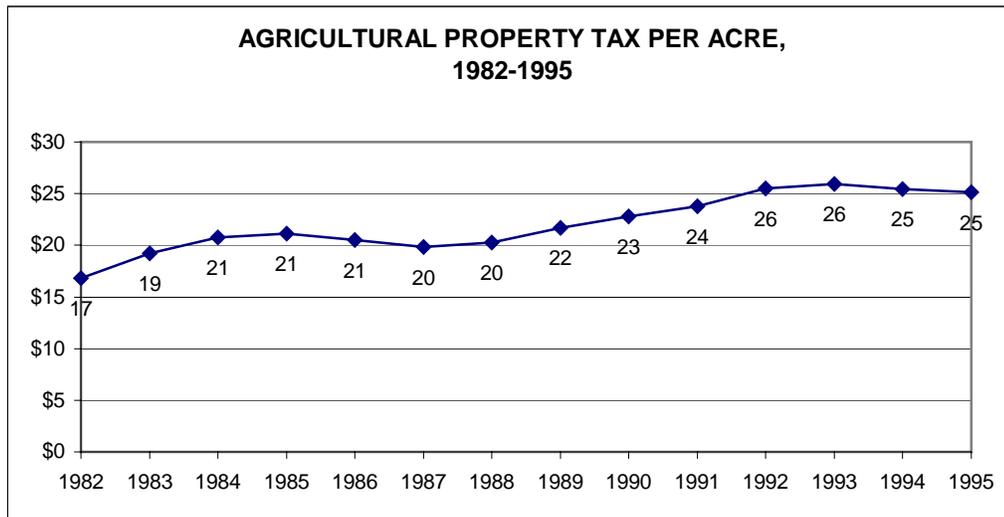
<sup>1</sup> In real terms (i.e., adjusted for inflation), the average annual change was -1.2%.

<sup>2</sup> Net farm earnings do not include property taxes.

<sup>3</sup> Net property taxes for agricultural land and improvements.

<sup>4</sup> In constant dollars, property taxes per acre fell 0.6% on average over the period.

CHART 2



Source: Wisconsin Department of Revenue

Areas bordering urban and suburban development saw even higher increases in the value of agricultural acres. A 1993 Wisconsin Department of Revenue study of use valuation measured the urban influence on the value of agricultural land located near major Wisconsin Cities.<sup>5</sup> The study compared the 1993 value of agricultural land located within and well outside the urban fringe of Wisconsin cities. Table 1 reports the findings.

Agricultural land located 15 miles from the City of Milwaukee's border was valued at \$2,427 per acre whereas comparable rural agricultural land was valued at \$735 per acre. Thus, it can be said that the urban influence resulted in agricultural land being 230% higher in the Milwaukee area. Agricultural land located 45 miles outside Milwaukee's border was \$1,088, or 48% higher. Agricultural land located 15 miles from the City of Madison's (Dane County) border was \$1,133 per acre. This was 70% higher than agricultural land located in nearby rural areas, which was valued at \$668 per acre.

Agricultural land values located within 5-15 miles of the border of other Wisconsin cities were between 16% (Green Bay, Brown County) and 80% (Fond du Lac, Fond du Lac County) higher than land located in more agricultural areas.

As a result, property taxes on agricultural land located near metropolitan areas were significantly higher than comparable agricultural land located outside the urban fringe.

#### Agricultural Property Tax Burdens

The property tax burden borne by the agricultural sector can be measured by agricultural property taxes as a percentage of net farm earnings. Chart 3 shows the property tax burden for the 1982-1995 period. As the chart shows, property taxes comprised a varying share of net farm earnings - in the early 1980's, property taxes averaged 32% of net farm earnings; in the late 1980's the average share fell to 21% and rose again in the early 1990s to 33%.

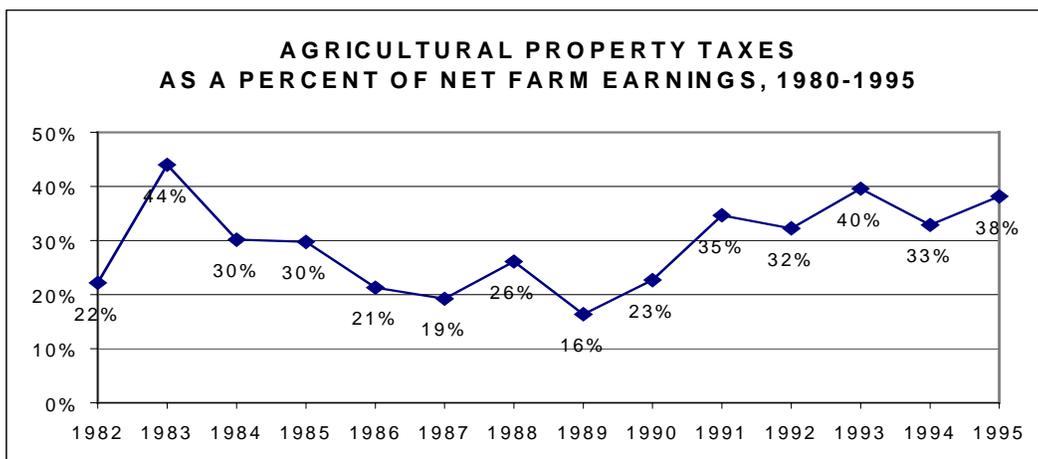
<sup>5</sup> Wisconsin Department of Revenue, A Study of Use-Value Assessment of Farmland in Wisconsin, October 1993.

**TABLE 1**  
**A MEASURE OF URBAN INFLUENCE,**  
**MAJOR WISCONSIN CITIES, 1993**

City	Urban Ring (Miles from city)	Avg. Value of Urban Ag. Land	Avg. Value of Vicinity Rural Ag. Land	% Attributable to Urban Influence
Milwaukee	15	\$2,427	\$735	230%
	30	\$1,974	\$735	169%
	45	\$1,088	\$735	48%
Madison	15	\$1,133	\$668	70%
	30	\$745	\$668	12%
Green Bay	15	\$679	\$588	16%
Kenosha	10	\$1,930	\$1,290	50%
Racine	10	\$2,119	\$1,439	47%
Appleton	10	\$992	\$626	58%
Oshkosh	7	\$851	\$678	26%
Janesville	7	\$966	\$712	36%
Sheboygan	5	\$897	\$610	47%
Fond du Lac	5	\$706	\$654	80%
Wausau	5	\$579	\$382	52%
Beloit	7	\$898	\$749	20%
Manitowoc	5	\$910	\$566	61%
Stevens Point	5	\$652	\$517	26%
Hudson	10	\$817	\$482	70%

Source: Wisconsin Department of Revenue, A Study of Use-Value Assessment of Farmland in Wisconsin, October 1993, p. 1-22 (Table 1.17).

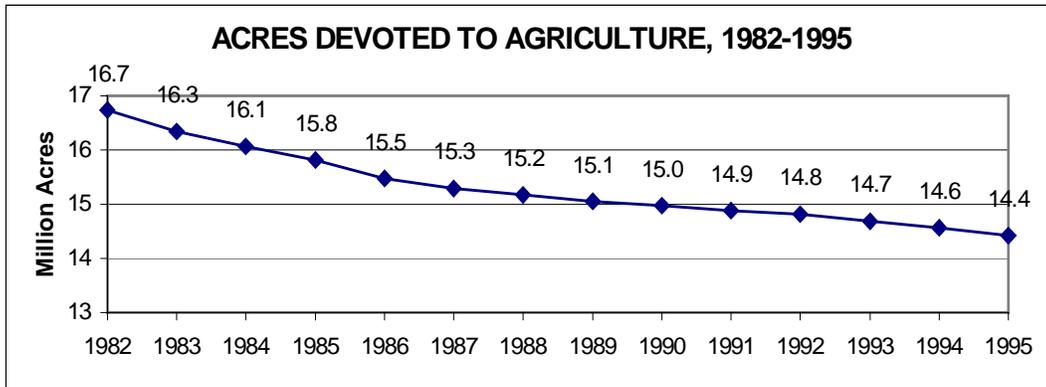
**CHART 3**



### Acres Devoted to Agriculture

The period also saw a decline in the acres dedicated to agriculture. There were 16.7 million acres in agriculture in 1982 compared to 14.4 million in 1995. The total land area in Wisconsin is 34.76 million acres. Thus, agriculture's share of total land area has declined from 48% to 41.4% from 1982 to 1995. Chart 4 shows the number of acres devoted to agriculture over the 1982-95 period.<sup>6</sup> As the chart shows, acres devoted to agriculture declined steadily at an average of 1% per year.

**CHART 4**



Source: Wisconsin Department of Revenue

### **III. IMPACT OF USE VALUATION**

#### Change in Taxable Value of Agricultural Land

1995 Wisconsin Act 27 changed the agricultural valuation standard from market value to one based on the net income that could be generated from the land's rental for agricultural use.<sup>7</sup> To ease the transition from market valuation to use value, unit agricultural values were frozen in 1996 and 1997 at 1995 values. In 1998 and 1999, unit values were determined by a phase-in formula, whereby the frozen value was reduced by 10% of the difference between the use value and the frozen value for 1998 and reduced by 20% of the difference for 1999. Use value was fully implemented in 2000.

Chart 5 reports the effect of Act 27 on agricultural land valuation.<sup>8</sup> As intended, the value of agricultural land was relatively unchanged in the 1996-97 freeze period; agriculture land value fell almost 10% in 1998, the first year of the phase-in. In 2000, the first year of full implementation, agricultural land fell over 32% from the prior year and approximately 44% from its value in 1995, the last year of market-based valuation. The average 2000 value of an acre of agricultural land under use value was \$393 in 2000, compared to \$625 in 1995

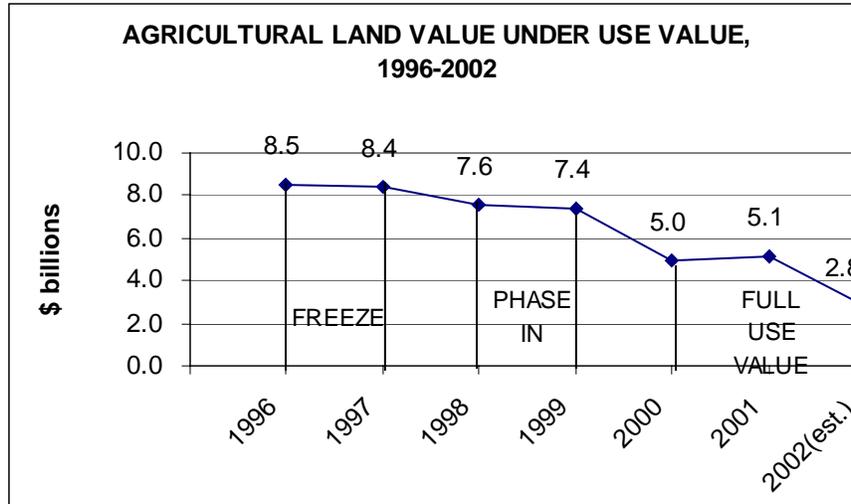
<sup>6</sup> Acres reported are assessed acres.

<sup>7</sup> Net income is determined by subtracting expenses from the gross income generated from corn production. Gross income is determined for each county and soil type by the product of the five-year average corn yield and the five-year average Wisconsin corn price. Expenses are: 1) the product of the five-year average corn yield for each county and the five-year average cost per bushel of corn; and 2) return to management, assumed to equal 5% of gross income. Net income is capitalized by dividing it by the sum of: 1) the five-year average interest charged on a one-year adjustable rate mortgage for medium-sized agricultural loans; and 2) the net full value property tax rate of each municipality.

<sup>8</sup> Land value is based on end-of-year acreage and equalized value per acre. 2002 value is estimated using 2001 acres and 2002 use values.

under market valuation. Due to declining corn prices, the 2002 use value is estimated to be \$2.8 billion, which is 45% lower than the 2001 values.

CHART 5



Source: Wisconsin Department of Revenue

As a result of declining agricultural valuation, property taxes on agricultural land decreased during the period. Table 2 shows the net property taxes on all taxable property as compared to the property taxes on agricultural land and agricultural improvements. While total net property taxes rose an average of 6% over the period, net property taxes on agricultural land decreased 2.2% during the freeze period, 9.2% in the first year of the phase-in and 31.2% in the first year of full use value. However, the chart also shows that the decrease in property taxes on agricultural land was somewhat offset by an increase in property taxes on agricultural improvements which are assessed at full market value. In the 1996-2002 period, net property taxes on agricultural improvements increased an average of 5.3% annually. Indeed, it was not until 2000, the first year of full use value, that total farm property taxes (land and improvements) showed a significant decline (-12.5%).

**TABLE 2  
TOTAL PROPERTY TAXES AND TOTAL AGRICULTURAL PROPERTY TAXES, 1996-2002**

Year	Net Property Taxes All Property (\$ millions)	Percent Change	Net Property Taxes Ag Land (\$ millions)	Percent Change	Net Property Tax Ag. Land & Improvements (\$ millions)	Percent Change	Total Net Ag. Property Tax Per Acre
1996	\$4,908.7		\$166.4		\$283.1		\$20.59
1997	5,166.6	5.3%	162.7	-2.2%	284.1	0.4%	20.84
1998	5,505.7	6.6%	147.8	-9.2%	276.6	-2.6%	21.06
1999	5,721.6	3.9%	141.8	-4.0%	277.9	0.5%	21.27
2000	6,135.2	7.2%	97.6	-31.2%	243.2	-12.5%	18.72
2001	6,574.6	7.2%	96.7	-0.9%	245.9	1.1%	19.28
2002(est.)	7,037.6	7.1%	56.2	-41.0%	211.9	-13.8%	17.59
AVERAGE		6.2%		-15.0%		-4.5%	\$19.91

Source: Wisconsin Department of Revenue

The table also reports the total agricultural property tax per acre. Under full use value, property taxes on agricultural land and improvements were between \$17.59 and \$19.28 per acre, compared to \$25 in 1995 under a market-based regime as shown in Chart 2.

#### IV. MARKET VALUATION VS. USE VALUATION

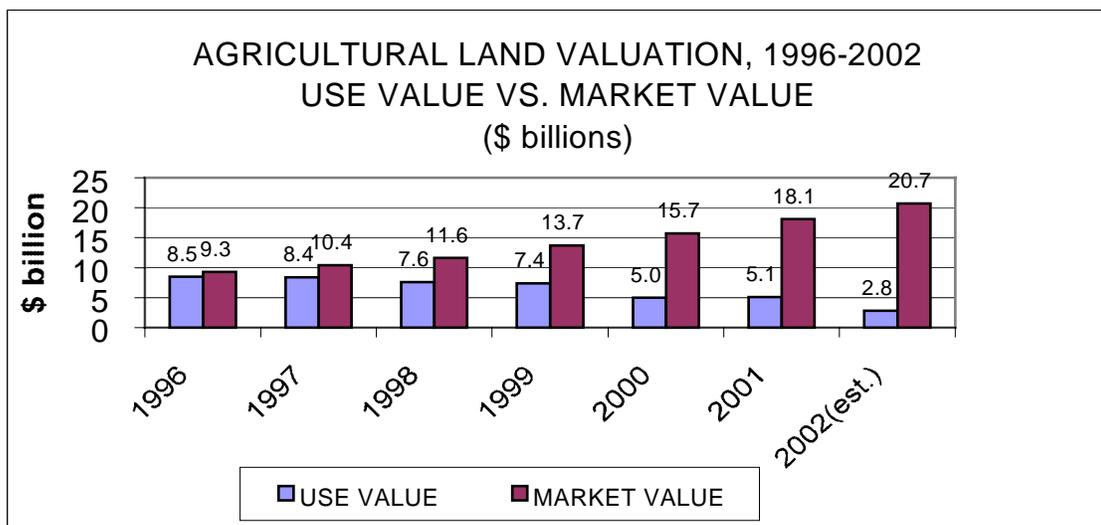
This section compares agricultural land valuation and property taxes under use valuation with that under market valuation.

##### Effect on Agricultural Values

To compare the agricultural property values and taxes under market-based valuation and use valuation, the analysis uses Department of Revenue (DOR) data on acres by grade, use value by grade (during its frozen, phase-in, and full use value phases), and market value by grade in each municipality. All estimates are based on equalized values. The analysis uses end-of-year acres to estimate use and market values. Acres devoted to cranberry and ginseng productions were not included in the analysis.

Chart 6 shows the effect of use value on agricultural land valuation from 1996 through 2001 as compared to market value. During this period, the market value of agricultural land rose steadily -- between 12% and 18% annually.<sup>9</sup> In contrast, the use value of agricultural land declined over the period, particularly in 2000 when use value was fully implemented. Under full use value, the value of agriculture was less than a third of its market value, falling from \$15.7 billion to \$5 billion. In 2002, the value of agriculture is estimated to be \$2.8 billion, which is less than 14% of its market-based valuation.

CHART 6



Source: Wisconsin Department of Revenue

Table 3 reports the counties with the largest and smallest decreases in their 2000/01 agricultural land value as a result of use value.<sup>10</sup>

<sup>9</sup> Based on market sales of agricultural land that remained in agricultural use.

<sup>10</sup> See Appendix A for the valuation of agricultural land under market-based assessment and use valuation by county.

Dane County, with a decrease of \$876 million, saw the largest decrease in agricultural values under full use value. This amounted to a 79% decrease in agricultural land value under use value compared to a market-based value. On the other end, Forest County saw less than a \$1 million decrease in agricultural land value under full use value compared to market value, equivalent to 15% of market value.

**TABLE 3**  
**AGRICULTURAL LAND VALUE - USE VALUE COMPARED**  
**TO MARKET VALUE, 2000/01**  
**(\$ millions)**

County	Market Value	Use Value	Difference
<b>Top 5</b>			
Dane	\$ 1,107	\$ 231	\$ 876
Rock	664	183	481
Walworth	555	126	429
Dodge	602	205	397
Grant	591	202	390
<b>Bottom 5</b>			
Douglas	\$ 16.9	\$ 12.8	\$ 4.1
Ashland	9.4	7.9	1.5
Vilas	2.4	1.1	1.3
Iron	2.8	1.6	1.2
Forest	5.2	4.4	0.8

Source: Wisconsin Department of Revenue

Map 1 shows the change in agricultural land value by county in the first year of full use value. The counties in blue (light gray) had the greatest reduction in land value under use value. The counties in white had the second greatest reduction in land value. Almost all of Wisconsin's major cities are located in these counties. The map shows that use valuation has had the largest impact on agricultural land values in southern and more urbanized counties. In contrast, the counties in green (dark gray) saw the smallest reduction in agricultural land value. In general, these counties are located in the northern part of the state. Use valuation has had a modest impact in these counties either because there was little agricultural land or because the market value of agricultural land typically reflects the productive capability of the land in agricultural use. Thus, the market value of the land approximates the use value in these areas.

#### Effect on Property Taxes

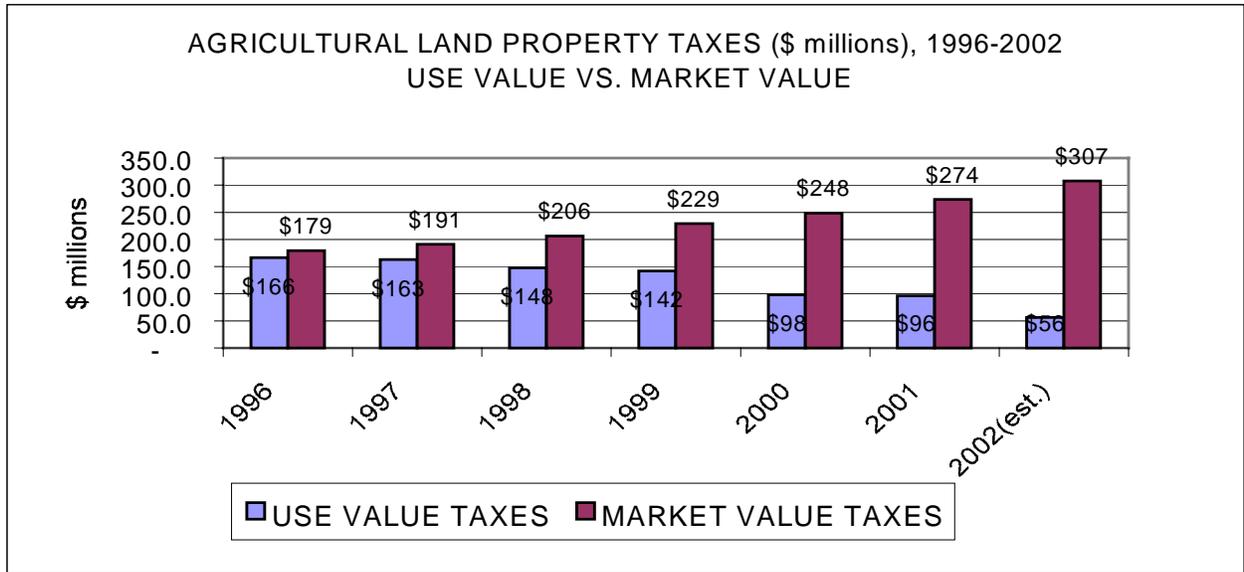
As a result of the declining use values during this period, agricultural land paid less in property taxes than it would have under a market value regime. Charts 7 and 8 compare net property taxes on agricultural land under use value and market value for the 1996-2002 period.<sup>11</sup>

<sup>11</sup> The 2002 estimate assumes a tax rate based on a 7% increase in the total net levy and a 7% increase in total equalized value relative to 2001.



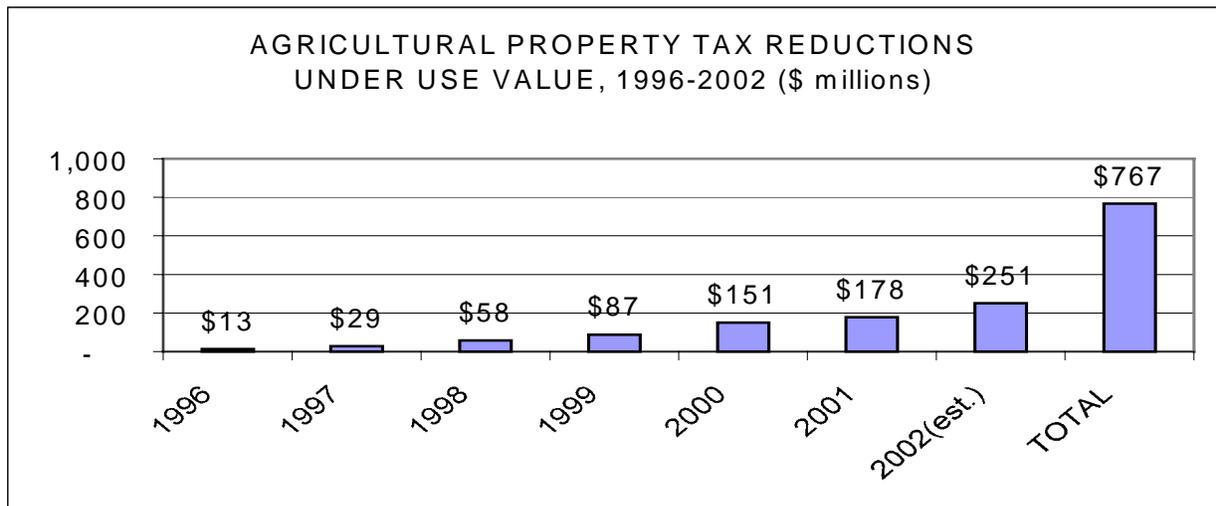
Property taxes on agricultural land under use value fell between 7% and 15% during the 1996-97 freeze period (\$13 million and \$29 million in 1996 and 1997 respectively), between 28% and 38% during the 1998-99 phase-in period (\$58 million and \$87 million in 1998 and 1999 respectively) and between 60% and 82% under the full implementation of use value (\$151 million and \$251 million in 2000 and 2002 respectively). As Chart 8 shows, the cumulative reduction in net agricultural land property taxes over the 1996-2002 period is estimated to be \$767 million.

**CHART 7**



Source: Wisconsin Department of Revenue

**CHART 8**



Source: Wisconsin Department of Revenue

Table 4 shows the rankings of those counties that had the largest and smallest decreases in property taxes on agricultural land under use value compared to market value.<sup>12</sup> Not surprisingly, the rankings in Table 4 generally mirror the rankings in Table 3, i.e. those counties that had the largest decreases in the value of agricultural land saw the largest decrease in property taxes on agricultural land as compared to a market-based regime. Conversely, those counties with the smallest decrease in agricultural value saw the smallest decrease in agricultural taxes.

**TABLE 4**  
**AGRICULTURAL LAND PROPERTY TAX, 2000**  
**(\$ millions)**

	County	Market-Based Property Tax	Use Value Property Tax	Difference
TOP 5	Dane	\$ 17	\$ 4	\$ 13
	Waukesha	7	1	6
	Walworth	8	2	6
	Rock	10	4	6
	Dodge	10	4	6
BOTTOM 5	Douglas	\$ 0.26	\$ 0.20	\$ 0.06
	Ashland	0.18	0.16	0.02
	Iron	0.06	0.03	0.02
	Vilas	0.03	0.01	0.02
	Forest	0.08	0.07	0.01

Source: Wisconsin Department of Revenue

### Shift in Taxes

The reduced property taxes on agricultural land resulted in a shift of taxes to other taxable property. However, some of the shift occurred within the agricultural sector to the extent that property taxes on agricultural improvements increased as a result of a higher tax rate. Table 5 shows the extent that reduced agricultural land taxes were shifted to agricultural improvements and the total shift to the non-agricultural sector. Of the \$767 million in reduced property taxes on agricultural land, \$123 million, or about 16%, were shifted to agricultural improvements. The shift within the sector was greatest in municipalities that had a higher percentage of their total taxable property in agriculture. For example, in the 457 municipalities in which agriculture (land and improvements) made up a quarter or more of total 2000/01 taxable value, 30% of the reduction in agricultural land taxes were shifted to taxes on agricultural improvements. In contrast, those municipalities that had less than 25% of their taxable value in agriculture, only 7% of reduced land taxes were shifted to agricultural improvements.<sup>13</sup>

Of the \$767 million in reduced property taxes on agricultural land statewide, \$644 million were shifted out of the agricultural sector. As mentioned above, there was a greater shift to nonagricultural properties in areas that were less agricultural.

<sup>12</sup> See Appendix B for the property taxes of agricultural land under market-based assessment and use value assessment by county.

<sup>13</sup> In 24 municipalities, the decrease in agricultural land taxes was offset at least 50% by an increase in taxes on agricultural improvements. All but four of these municipalities are located in Grant and Lafayette Counties. See Appendix C for the shift of 2000/01 property taxes for each county.

The shift in property taxes to the non-agricultural sector represents a minor share of total taxes in any given year. As seen in Table 6, the shift in property taxes in the 1996 and 1997 freeze years represented 0.2% and 0.5% of total property tax collections respectively. In the 1998 and 1999 phase-in years, the shift represented 0.9% and 1.3%. Under full use value, the shift in property taxes to nonagricultural properties represented between 2.1% and 3% of total net property taxes. The total shift of \$644 million in property taxes over the 7-year period was approximately 1.6% of the total net property taxes collected for that period.

**TABLE 5  
TOTAL SHIFT OF PROPERTY TAXES DUE TO USE VALUATION**

Year	Change in Ag Land Taxes (\$ millions)	Shift To Ag Improvements (\$ millions)	Shift To Non-Ag. Sector (\$ millions)
1996	-12.8	+2.4	+10.4
1997	-28.7	+5.2	+23.4
1998	-58.2	+10.0	+48.2
1999	-87.1	+14.7	+72.4
2000	-150.8	+24.0	+126.8
2001	-179.6	+27.3	+152.3
2002 (est.)	-251.2	+39.3	+211.9
<b>TOTAL</b>	<b>-766.9</b>	<b>+122.5</b>	<b>+644.4</b>

Source: Wisconsin Department of Revenue

### Total Agricultural Taxes

Chart 9 shows the net property taxes for agricultural land and improvements under use value compared to taxes based on market value.<sup>14</sup> Chart 10 compares the taxes per acre.

Both total agricultural property taxes and agricultural property taxes per acre declined significantly under use value compared to market value even after taking into account the tax shift to agricultural improvements. Under a market-based valuation, total 2000/01 agricultural property taxes would have been \$370 million, and taxes per acre would have been \$28.49. In comparison, total 2000/01 agricultural taxes under use value were \$243 million, and taxes per acre were \$18.72. In other words, total property taxes paid by the agricultural sector statewide fell 34% under use value compared to a market valuation. In 2002, total agricultural taxes are estimated to be \$224 million compared to \$436 million under a market-based valuation. This is equivalent to a 49% decrease in total agricultural property taxes. Total 2002 agricultural property taxes are estimated to be \$17.59 per acre compared to \$34.20 per acre under a market-based valuation.

In predominantly agricultural areas (i.e., municipalities in which agricultural land and improvements were 25% or more of total equalized value), the net tax reduction for agricultural property was smaller because more taxes were shifted within the agricultural sector. In those municipalities, total 2000/01 agricultural property taxes fell 24% under use value relative to a market-based valuation. In contrast, in the less agricultural areas, total agricultural property taxes fell 43% under use value. Appendix D reports the difference in total agricultural taxes for each county.

<sup>14</sup> Net property taxes on agricultural land and agricultural improvements and land necessary for the improvements.

Map 2 shows the decrease in total agricultural taxes by county. The patterns reflect the change in agricultural land value as seen in Map 1. Typically, the southern and more urbanized counties saw the largest drop in total agricultural property taxes, with Dane County seeing the greatest decrease. The northern counties, with little agricultural land, as well as the predominantly agricultural counties (such as Clark and Taylor counties) experienced a much smaller drop in total agricultural taxes.

## **CONCLUSION**

It can be argued that use value has provided the most property tax relief to agricultural land located in more urban and suburban areas of the state to the extent that:

- (1) agricultural land in these areas would have seen higher market values and hence higher market-based taxes relative to agricultural land in more rural areas, and
- (2) most of the reduced property taxes on agricultural land located in the urban/suburban fringe was shifted to nonagricultural properties.

In contrast, agricultural properties located in predominantly agricultural areas (i.e. areas in which agricultural land and improvements made up 25% or more of total value) saw some of the reduced taxes on land offset by increased taxes on agricultural improvements.

To the extent that use value was intended to address rising property taxes resulting from development pressure, this result is neither unexpected nor unintended. However, even in highly agricultural areas that have not experienced the same development pressure, use value has significantly reduced agricultural property taxes compared to market-based valuation. Statewide, agricultural property taxes (on land and improvements) fell 34% in the first year under full use value. In municipalities that had a quarter or more of total value in agriculture, market-based property taxes fell 24%.

Use values in 2002 show even further decline. Total agricultural taxes in 2002 were 49% lower as compared to taxes under a market valuation.

**TABLE 6  
PROPERTY TAXES: MARKET VALUATION VS. USE VALUATION, 1996 - 2002**

	1996 Property Taxes (\$ millions)			% change	Change as % of prop.taxes for all property
	Under Market Value	Under Use Value	Change (use-market)		
Agricultural Property	293.5	283.1	-10.4	-3.5%	-0.2%
Agri. Land	179.2	166.4	-12.8	-7.1%	-0.3%
Agri. Improvements	114.3	116.7	2.4	2.1%	0.0%
Non-Agri. Property	4615.2	4625.6	10.4	0.2%	0.2%
All Property	4908.7	4908.7	0.0	0.0%	0.0%

	1998 Property Taxes (\$ millions)			% change	Change as % of prop.taxes for all property
	Under Market Value	Under Use Value	Change (use-market)		
Agricultural Property	324.8	276.6	-48.2	-14.8%	-0.9%
Agri. Land	206	147.8	-58.2	-28.3%	-1.1%
Agri. Improvements	118.8	128.8	10.0	8.4%	0.2%
Non-Agri. Property	5180.9	5229.1	48.2	0.9%	0.9%
All Property	5505.7	5505.7	0.0	0.0%	0.0%

	2000 Property Taxes (\$ millions)			% change	Change as % of prop.taxes for all property
	Under Market Value	Under Use Value	Change (use-market)		
Agricultural Property	370.1	243.2	-126.8	-34.3%	-2.1%
Agri. Land	248.4	97.6	-150.8	-60.7%	-2.5%
Agri. Improvements	121.6	145.6	24.0	19.7%	0.4%
Non-Agri. Property	5760.1	5886.9	126.8	2.2%	2.1%
All Property	6135.2	6135.2	0.0	0.0%	0.0%

	2002 (Estim.) Property Taxes (\$ m)			% change	Change as % of prop.taxes for all property
	Under Market Value	Under Use Value	Change (use-market)		
Agricultural Property	436.3	224.4	-211.9	-48.6%	-3.0%
Agri. Land	307.4	56.2	-251.2	-81.7%	-3.6%
Agri. Improvements	128.9	168.2	39.3	30.5%	0.6%
Non-Agri. Property	6601.3	6813.2	211.9	3.2%	3.0%
All Property	7037.6	7037.6	0.0	0.0%	0.0%

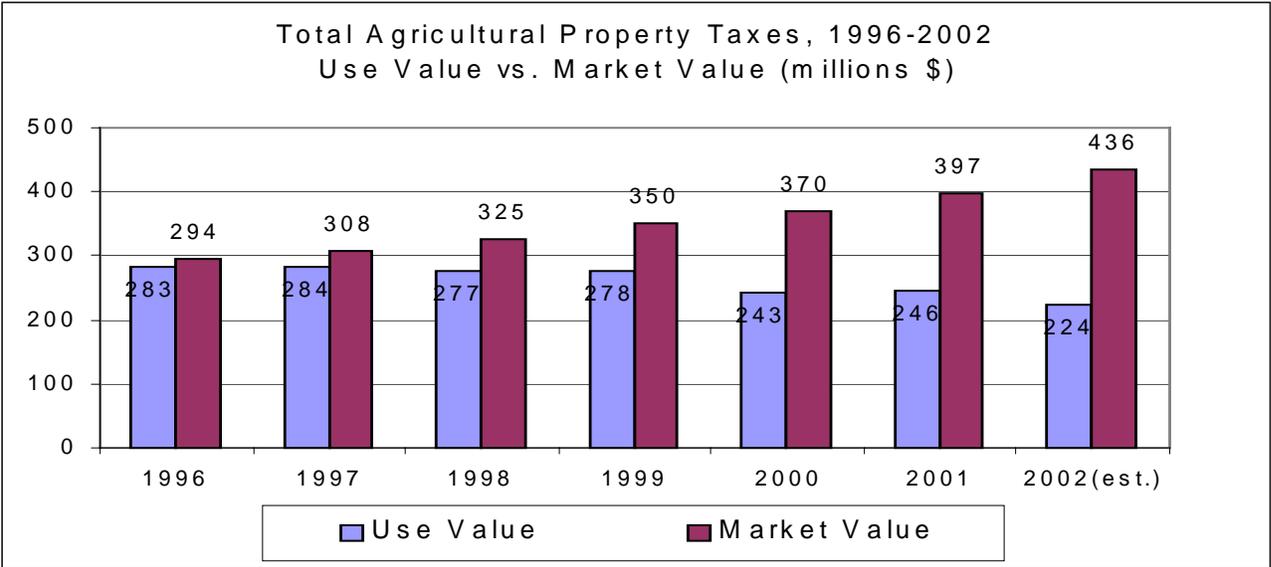
	1997 Property Taxes (\$ millions)			% change	Change as % of prop.taxes for all property
	Under Market Value	Under Use Value	Change (use-market)		
Agricultural Property	307.6	284.1	-23.5	-7.6%	-0.5%
Agri. Land	191.4	162.7	-28.7	-15.0%	-0.6%
Agri. Improvements	116.2	121.4	5.2	4.5%	0.1%
Non-Agri. Property	4859	4882.5	23.5	0.5%	0.5%
All Property	5166.6	5166.6	0.0	0.0%	0.0%

	1999 Property Taxes (\$ millions)			% change	Change as % of prop.taxes for all property
	Under Market Value	Under Use Value	Change (use-market)		
Agricultural Property	350.3	277.9	-72.4	-20.7%	-1.3%
Agri. Land	228.9	141.8	-87.1	-38.1%	-1.5%
Agri. Improvements	121.4	136.1	14.7	12.1%	0.3%
Non-Agri. Property	5371.3	5443.7	72.4	1.3%	1.3%
All Property	5721.6	5721.6	0.0	0.0%	0.0%

	2001 Property Taxes (\$ m)			% change	Change as % of prop.taxes for all property
	Under Market Value	Under Use Value	Change (use-market)		
Agricultural Property	397.1	245.9	-151.2	-38.1%	-2.3%
Agri. Land	273.6	95.6	-178.0	-65.1%	-2.7%
Agri. Improvements	123.5	150.3	26.8	21.7%	0.4%
Non-Agri. Property	6177.5	6328.7	151.2	2.4%	2.3%
All Property	6574.6	6574.6	0.0	0.0%	0.0%

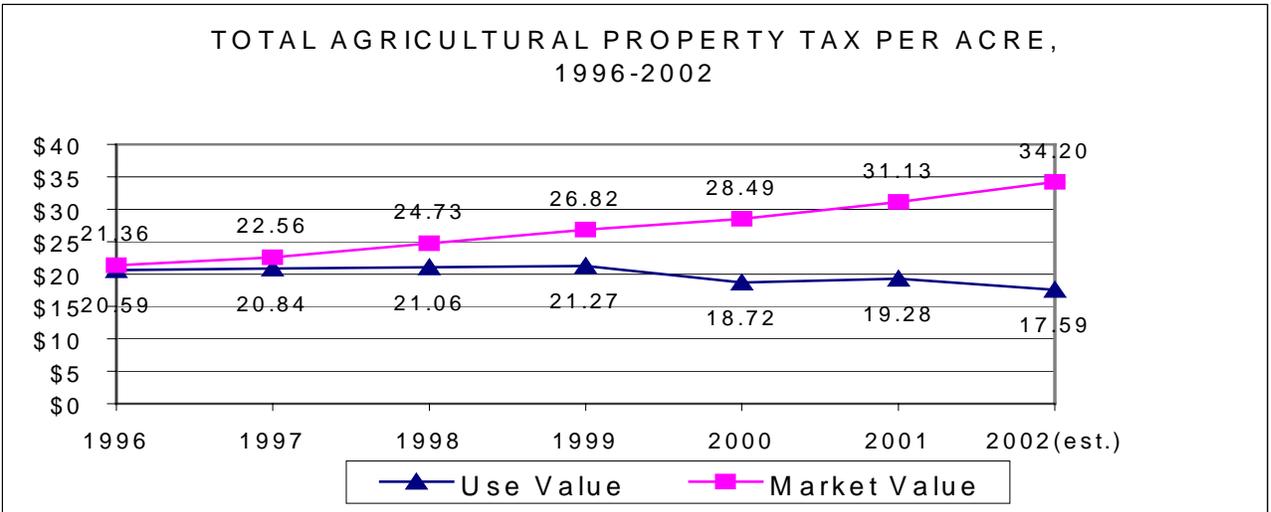
	1996-2002 Property Taxes (\$ m)			% change	Change as % of prop.taxes for all property
	Under Market Value	Under Use Value	Change (use-market)		
Agricultural Property	2479.7	1835.2	-644.4	-26.0%	-1.6%
Agri. Land	1634.9	868.1	-766.8	-46.9%	-1.9%
Agri. Improvements	844.7	967.1	122.4	14.5%	0.3%
Non-Agri. Property	38570.3	39214.8	644.4	1.7%	1.6%
All Property	41050.0	41050.0	0.0	0.0%	0.0%

**CHART 9**



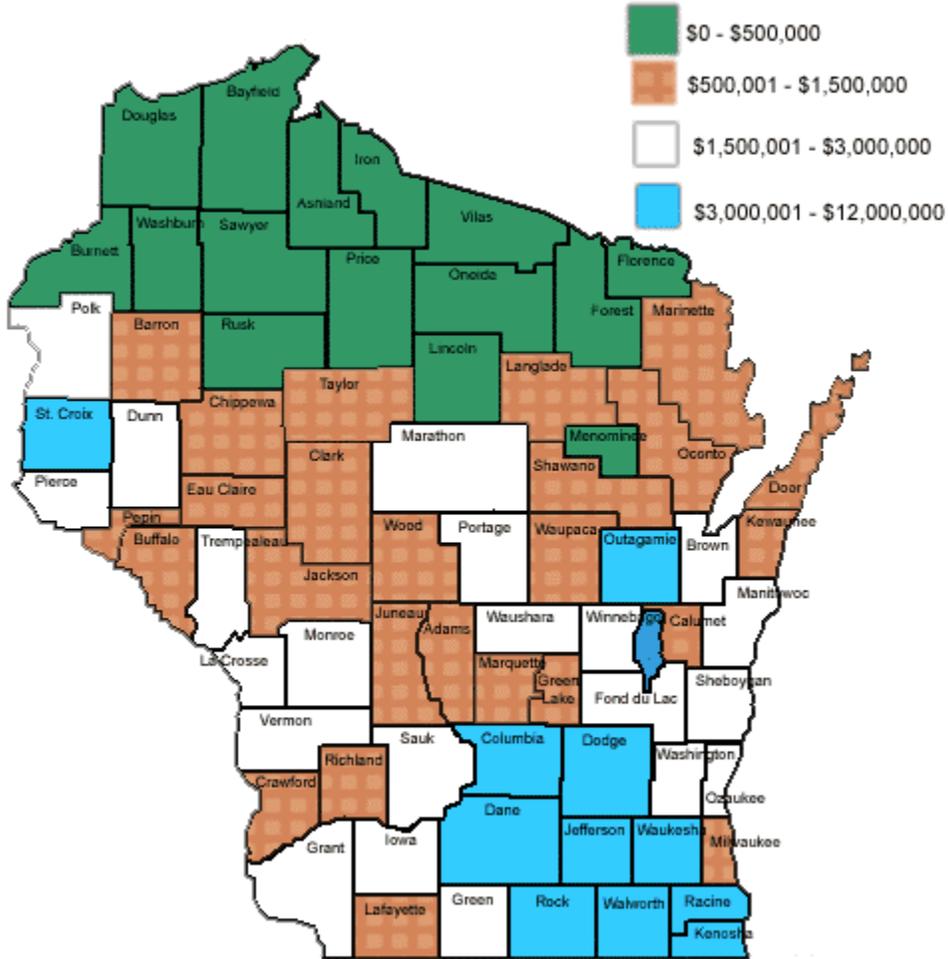
Source: Wisconsin Department of Revenue

**CHART 10**



Source: Wisconsin Department of Revenue

**MAP 2:**  
**REDUCTION IN TOTAL AGRICULTURAL PROPERTY TAXES**  
**UNDER USE VALUATION AS COMPARED TO MARKET VALUATION, 2000**



## **APPENDICES**

- Appendix A: Agricultural Land Value by County,  
Market-Based vs. Use Value, 2000/01
- Appendix B: Agricultural Land Property Tax by County,  
Market-Based vs. Use Value, 2000/01
- Appendix C: Total Shift of Property Taxes Due to Use Valuation, by  
County, Market-Based vs. Use Value, 2000/01
- Appendix D: Agricultural Property Tax by County,  
Market-Based vs. Use Value, 2000/01

APPENDIX A  
 AGRICULTURAL LAND VALUE BY COUNTY  
 MARKET-BASED VS. USE VALUE  
 2000/01  
 (\$ millions)

County	Market Value	Use Value	Value Difference	County	Market Value	Use Value	Value Difference
Adams	\$129.7	\$35.8	\$93.9	Marinette	\$72.0	\$29.9	\$42.1
Ashland	9.4	7.9	1.5	Marquette	90.9	32.4	58.5
Barron	187.9	87.3	100.5	Milwaukee	46.2	3.4	42.8
Bayfield	27.9	19.2	8.7	Monroe	236.4	77.2	159.2
Brown	234.8	77.9	156.9	Oconto	144.4	59.1	85.4
Buffalo	173.4	66.6	106.8	Oneida	8.1	3.9	4.3
Burnett	36.9	16.2	20.7	Outagamie	332.5	102.3	230.2
Calumet	171.4	66.0	105.4	Ozaukee	160.2	31.8	128.4
Chippewa	215.0	98.5	116.6	Pepin	79.3	28.5	50.8
Clark	221.0	111.8	109.2	Pierce	276.9	91.4	185.5
Columbia	471.4	153.7	317.7	Polk	191.1	71.2	119.9
Crawford	172.2	62.5	109.7	Portage	269.7	88.0	181.6
Dane	1,107.3	231.3	876.1	Price	24.3	13.3	11.0
Dodge	602.2	205.4	396.8	Racine	339.8	54.8	285.0
Door	109.5	49.5	60.1	Richland	196.8	73.4	123.4
Douglas	16.9	12.8	4.1	Rock	664.0	182.5	481.5
Dunn	241.8	108.2	133.6	Rusk	62.3	31.6	30.7
Eau Claire	153.2	65.4	87.9	St. Croix	392.5	111.5	281.0
Florence	9.7	3.4	6.3	Sauk	369.6	120.0	249.6
Fond du Lac	400.5	141.9	258.7	Sawyer	20.5	8.7	11.7
Forest	5.2	4.4	0.8	Shawano	196.5	78.5	118.0
Grant	591.2	201.6	389.6	Sheboygan	197.2	72.9	124.4
Green	420.1	137.7	282.3	Taylor	84.0	44.7	39.3
Green Lake	157.4	45.9	111.5	Trempealeau	236.5	87.1	149.4
Iowa	436.9	112.6	324.4	Vernon	268.1	96.0	172.2
Iron	2.8	1.6	1.2	Vilas	2.4	1.1	1.4
Jackson	128.9	53.9	75.0	Walworth	555.3	126.3	429.0
Jefferson	460.6	122.0	338.5	Washburn	45.7	17.1	28.6
Juneau	131.4	48.2	83.3	Washington	274.7	61.1	213.5
Kenosha	266.6	40.8	225.7	Waukesha	425.7	45.5	380.2
Kewaunee	156.3	64.2	92.1	Waupaca	179.8	78.9	100.9
La Crosse	163.8	39.7	124.0	Waushara	183.5	60.0	123.5
Lafayette	431.0	144.8	286.2	Winnebago	222.5	68.1	154.3
Langlade	74.2	29.1	45.1	Wood	119.5	58.1	61.5
Lincoln	38.2	15.7	22.5				
Manitowoc	266.9	102.5	164.3	TOTAL	\$15,743.1	\$5,030.0	\$10,713.1
Marathon	\$350.7	\$133.7	\$217.0				

APPENDIX B  
 AGRICULTURAL LAND PROPERTY TAX BY COUNTY  
 MARKET-BASED VS. USE VALUE  
 2000/01

County	TOTAL (\$ millions)			% Decrease	PER ACRE		
	Market-Based Property Tax	Use Value Property Tax	Difference		Market-Based Property Tax	Use Value Property Tax	Difference
Adams	\$2.13	\$0.71	\$1.42	67%	\$21.15	\$7.06	\$14.08
Ashland	0.19	0.16	0.03	15	6.16	5.24	0.92
Barron	3.16	1.65	1.51	48	11.17	5.84	5.33
Bayfield	0.55	0.40	0.15	28	7.66	5.52	2.14
Brown	4.10	1.50	2.61	64	22.50	8.21	14.29
Buffalo	2.92	1.44	1.48	51	14.09	6.95	7.14
Burnett	0.56	0.26	0.30	54	8.22	3.82	4.41
Calumet	2.69	1.20	1.49	55	19.32	8.61	10.71
Chippewa	3.09	1.57	1.52	49	10.27	5.23	5.04
Clark	3.99	2.36	1.63	41	10.81	6.39	4.42
Columbia	6.26	2.70	3.56	57	21.46	9.27	12.19
Crawford	2.89	1.41	1.48	51	15.31	7.49	7.82
Dane	17.00	4.30	12.71	75	38.23	9.66	28.57
Dodge	9.97	4.24	5.73	57	26.75	11.38	15.38
Door	1.35	0.65	0.70	52	11.81	5.71	6.10
Douglas	0.26	0.20	0.06	23	5.26	4.03	1.22
Dunn	4.71	2.45	2.26	48	15.64	8.13	7.51
Eau Claire	2.44	1.18	1.26	52	14.56	7.05	7.51
Florence	0.19	0.07	0.12	64	11.40	4.15	7.25
Fond du Lac	6.02	2.53	3.49	58	19.94	8.38	11.56
Forest	0.08	0.07	0.01	15	4.49	3.83	0.66
Grant	8.15	4.43	3.72	46	15.02	8.16	6.86
Green	6.39	2.86	3.53	55	21.94	9.82	12.13
Green Lake	2.53	0.89	1.64	65	21.60	7.61	13.99
Iowa	6.18	2.44	3.74	61	19.21	7.58	11.64
Iron	0.06	0.03	0.02	42	8.17	4.76	3.40
Jackson	2.40	1.23	1.17	49	14.81	7.57	7.24
Jefferson	6.82	2.18	4.64	68	29.86	9.53	20.33
Juneau	2.37	1.06	1.32	55	16.80	7.49	9.32
Kenosha	4.19	0.70	3.49	83	51.58	8.60	42.99
Kewaunee	2.41	1.16	1.25	52	16.21	7.82	8.39
La Crosse	2.57	0.76	1.82	71	22.62	6.65	15.96
Lafayette	6.46	3.69	2.76	43	19.25	11.01	8.23
Langlade	1.18	0.51	0.67	57	13.20	5.68	7.52
Lincoln	0.69	0.30	0.39	57	11.61	5.01	6.61
Manitowoc	4.37	1.91	2.47	56	19.20	8.38	10.83
Marathon	\$0.97	\$2.56	\$3.41	57%	\$13.19	\$5.66	\$7.53

APPENDIX B (continued)  
 AGRICULTURAL LAND PROPERTY TAX BY COUNTY  
 MARKET-BASED VS. USE VALUE  
 2000/01

TOTAL (\$ millions)					PER ACRE		
County	Market-Based Property Tax	Use Value Property Tax	Difference	% Decrease	Market-Based Property Tax	Use Value Property Tax	Difference
Marinette	\$1.13	\$0.52	\$0.62	55%	\$11.26	\$5.13	\$6.13
Marquette	1.44	0.56	0.88	61	14.62	5.70	8.92
Milwaukee	1.25	0.09	1.16	93	166.82	12.40	154.42
Monroe	4.06	1.72	2.34	58	16.27	6.91	9.36
Oconto	2.37	1.07	1.30	55	13.72	6.19	7.53
Oneida	0.12	0.06	0.06	52	7.01	3.36	3.65
Outagamie	5.35	1.86	3.49	65	23.50	8.19	15.32
Ozaukee	2.41	0.51	1.90	79	34.24	7.20	27.04
Pepin	1.39	0.63	0.76	55	17.27	7.82	9.45
Pierce	4.42	1.80	2.62	59	19.37	7.90	11.47
Polk	2.99	1.21	1.78	60	13.10	5.30	7.80
Portage	4.01	1.58	2.43	61	16.89	6.64	10.26
Price	0.41	0.23	0.18	44	7.28	4.11	3.18
Racine	5.99	1.03	4.96	83	54.64	9.40	45.24
Richland	3.38	1.65	1.73	51	16.60	8.11	8.49
Rock	9.75	3.68	6.08	62	29.70	11.20	18.50
Rusk	1.10	0.61	0.49	44	7.94	4.41	3.53
St. Croix	5.47	1.90	3.57	65	19.68	6.82	12.86
Sauk	5.03	2.00	3.03	60	18.92	7.52	11.40
Sawyer	0.30	0.13	0.17	56	8.06	3.55	4.51
Shawano	3.20	1.46	1.74	54	14.14	6.45	7.70
Sheboygan	3.41	1.35	2.06	60	19.51	7.71	11.80
Taylor	1.52	0.89	0.63	42	8.42	4.91	3.51
Trempealeau	4.06	1.91	2.15	53	14.79	6.96	7.82
Vernon	4.77	2.25	2.53	53	16.71	7.87	8.84
Vilas	0.03	0.01	0.02	56	6.44	2.81	3.63
Walworth	8.36	2.22	6.14	73	38.54	10.24	28.30
Washburn	0.71	0.28	0.43	60	10.18	4.04	6.14
Washington	4.35	1.02	3.33	77	34.64	8.11	26.53
Waukesha	6.89	0.74	6.15	89	76.19	8.15	68.03
Waupaca	3.15	1.53	1.62	51	16.77	8.15	8.61
Waushara	2.78	1.09	1.70	61	18.01	7.04	10.98
Winnebago	3.61	1.25	2.36	65	22.64	7.82	14.82
Wood	1.94	1.04	0.90	46	12.24	6.58	5.66
<b>TOTAL</b>	<b>\$248.44</b>	<b>\$97.61</b>	<b>\$150.83</b>	<b>61%</b>	<b>\$19.43</b>	<b>\$7.64</b>	<b>\$11.80</b>

APPENDIX C  
TOTAL SHIFT OF PROPERTY TAXES DUE TO USE VALUATION  
BY COUNTY, 2000/01

County	Decrease in Agricultural Land Taxes	Shift in Taxes To Agricultural Improvements	Shift in Taxes Out of Agricultural Sector	Non Agricultural Property Tax Shift as Share of Decrease in Ag. Land Taxes (column 4/column 2)
Adams	\$1,415,953	\$112,949	\$1,303,004	92.0%
Ashland	27,623	2,494	25,129	91.0
Barron	1,507,885	284,482	1,223,403	81.1
Bayfield	153,869	13,205	140,663	91.4
Brown	2,606,717	248,825	2,357,892	90.5
Buffalo	1,480,790	412,861	1,067,930	72.1
Burnett	298,427	16,060	282,367	94.6
Calumet	1,490,162	240,961	1,249,200	83.8
Chippewa	1,516,379	227,328	1,289,052	85.0
Clark	1,629,925	546,635	1,083,290	66.5
Columbia	3,555,026	716,469	2,838,557	79.8
Crawford	1,475,888	399,090	1,076,798	73.0
Dane	12,708,517	1,513,444	11,195,073	88.1
Dodge	5,731,936	1,269,735	4,462,201	77.8
Door	699,236	51,609	647,627	92.6
Douglas	61,257	2,467	58,789	96.0
Dunn	2,258,896	419,264	1,839,632	81.4
Eau Claire	1,255,997	166,810	1,089,187	86.7
Florence	118,369	2,328	116,041	98.0
Fond du Lac	3,487,483	553,580	2,933,902	84.1
Forest	12,199	352	11,848	97.1
Grant	3,724,046	1,556,875	2,167,171	58.2
Green	3,529,187	946,736	2,582,451	73.2
Green Lake	1,635,989	269,603	1,366,386	83.5
Iowa	3,743,071	1,099,950	2,643,121	70.6
Iron	24,384	1,096	23,289	95.5
Jackson	1,171,557	213,389	958,169	81.8
Jefferson	4,642,869	775,094	3,867,776	83.3
Juneau	1,315,568	226,835	1,088,733	82.8
Kenosha	3,489,483	133,162	3,356,322	96.2
Kewaunee	1,245,260	269,365	975,895	78.4
La Crosse	1,816,057	261,249	1,554,808	85.6
Lafayette	2,761,140	1,335,436	1,425,703	51.6
Langlade	674,066	68,459	605,606	89.8
Lincoln	391,559	27,024	364,535	93.1
Manitowoc	\$2,465,592	\$356,240	\$2,109,352	85.6%

APPENDIX C (continued)  
TOTAL SHIFT OF PROPERTY TAXES DUE TO USE VALUATION  
BY COUNTY, 2000/01

County	Decrease in Agricultural Land Taxes	Shift in Taxes To Agricultural Improvements	Shift in Taxes Out of Agricultural Sector	Non Agricultural Property Tax Shift as Share of Decrease in Ag. Land Taxes (column 4/column 2)
Marathon	\$3,408,762	\$545,005	\$2,863,756	84.0%
Marinette	616,681	84,876	531,806	86.2
Marquette	880,879	83,267	797,613	90.5
Milwaukee	1,154,435	6,211	1,148,224	99.5
Monroe	2,338,256	659,817	1,678,439	71.8
Oconto	1,299,534	144,599	1,154,935	88.9
Oneida	62,961	841	62,121	98.7
Outagamie	3,487,693	354,792	3,132,901	89.8
Ozaukee	1,904,718	140,635	1,764,083	92.6
Pepin	760,331	151,866	608,465	80.0
Pierce	2,617,243	349,893	2,267,350	86.6
Polk	1,782,371	135,179	1,647,192	92.4
Portage	2,434,886	223,915	2,210,971	90.8
Price	179,376	10,689	168,687	94.0
Racine	4,959,321	231,822	4,727,500	95.3
Richland	1,728,720	462,388	1,266,331	73.3
Rock	6,076,003	1,088,500	4,987,503	82.1
Rusk	489,756	65,945	423,811	86.5
St. Croix	3,571,144	397,250	3,173,894	88.9
Sauk	3,033,591	572,525	2,461,066	81.1
Sawyer	166,033	6,235	159,798	96.2
Shawano	1,743,740	312,892	1,430,848	82.1
Sheboygan	2,062,037	206,360	1,855,677	90.0
Taylor	633,704	119,429	514,275	81.2
Trempealeau	2,146,194	512,370	1,633,824	76.1
Vernon	2,525,701	845,379	1,680,322	66.5
Vilas	17,452	32	17,420	99.8
Walworth	6,136,750	502,054	5,634,696	91.8
Washburn	425,813	15,855	409,958	96.3
Washington	3,333,081	194,603	3,138,478	94.2
Waukesha	6,150,689	72,547	6,078,142	98.8
Waupaca	1,617,260	192,111	1,425,149	88.1
Waushara	1,696,699	172,106	1,524,593	89.9
Winnebago	2,364,386	229,429	2,134,957	90.3
Wood	898,561	162,722	735,839	81.9
TOTAL	\$150,827,123	\$23,995,599	\$126,831,524	84.1%

APPENDIX D  
 AGRICULTURAL PROPERTY TAX BY COUNTY  
 MARKET-BASED VS. USE VALUE  
 2000/01

County	TOTAL (\$ millions)			% Decrease	PER ACRE		
	Market-Based Property Tax	Use Value Property Tax	Difference		Market-Based Property Tax	Use Value Property Tax	Difference
Adams	\$2.67	\$1.37	\$1.30	49%	\$26.60	\$13.64	12.96
Ashland	0.41	0.38	\$0.03	6	13.60	12.76	0.83
Barron	5.39	4.17	\$1.22	23	19.05	14.73	4.32
Bayfield	0.82	0.68	\$0.14	17	11.46	9.50	1.96
Brown	6.40	4.05	\$2.36	37	35.11	22.19	12.93
Buffalo	4.40	3.33	\$1.07	24	21.22	16.07	5.15
Burnett	0.85	0.57	\$0.28	33	12.54	8.37	4.17
Calumet	4.05	2.80	\$1.25	31	29.12	20.14	8.98
Chippewa	4.87	3.58	\$1.29	26	16.19	11.91	4.29
Clark	7.30	6.22	\$1.08	15	19.79	16.85	2.94
Columbia	8.68	5.85	\$2.84	33	29.77	20.04	9.73
Crawford	4.12	3.05	\$1.08	26	21.86	16.16	5.71
Dane	23.69	12.49	\$11.20	47	53.26	28.09	25.17
Dodge	15.09	10.63	\$4.46	30	40.48	28.51	11.97
Door	2.36	1.71	\$0.65	27	20.58	14.93	5.65
Douglas	0.44	0.38	\$0.06	13	8.70	7.53	1.17
Dunn	7.34	5.50	\$1.84	25	24.41	18.29	6.12
Eau Claire	3.78	2.69	\$1.09	29	22.60	16.09	6.51
Florence	0.26	0.14	\$0.12	45	15.68	8.58	7.11
Fond du Lac	9.13	6.20	\$2.93	32	30.26	20.54	9.73
Forest	0.21	0.20	\$0.01	6	11.48	10.84	0.64
Grant	10.92	8.75	\$2.17	20	20.12	16.12	3.99
Green	9.02	6.43	\$2.58	29	30.98	22.11	8.87
Green Lake	4.05	2.68	\$1.37	34	34.62	22.94	11.68
Iowa	8.35	5.71	\$2.64	32	25.97	17.76	8.22
Iron	0.10	0.08	\$0.02	23	14.00	10.75	3.25
Jackson	3.47	2.51	\$0.96	28	21.45	15.52	5.92
Jefferson	10.88	7.01	\$3.87	36	47.63	30.70	16.93
Juneau	3.49	2.40	\$1.09	31	24.72	17.01	7.71
Kenosha	5.16	1.81	\$3.36	65	63.61	22.27	41.35
Kewaunee	3.95	2.97	\$0.98	25	26.61	20.03	6.58
La Crosse	3.84	2.28	\$1.55	41	33.74	20.08	13.67
Lafayette	8.46	7.04	\$1.43	17	25.24	20.99	4.25
Langlade	1.88	1.27	\$0.61	32	20.98	14.22	6.76
Lincoln	1.23	0.86	\$0.36	30	20.71	14.56	6.15
Manitowoc	6.79	4.68	\$2.11	31	29.82	20.55	9.26
Marathon	\$10.15	\$7.29	\$2.86	28%	\$22.42	\$16.09	\$ 6.32

APPENDIX D (continued)  
 AGRICULTURAL PROPERTY TAX BY COUNTY  
 MARKET-BASED VS. USE VALUE  
 2000/01

County	TOTAL (\$ millions)			% Difference	PER ACRE		
	Market-Based Property Tax	Use Value Property Tax	Difference		Market-Based Property Tax	Use Value Property Tax	Difference
Marinette	\$1.98	\$1.45	\$0.53	27%	19.66	14.37	5.29
Marquette	2.38	1.58	0.80	34	24.10	16.02	8.08
Milwaukee	1.73	0.58	1.15	67	230.85	77.26	153.59
Monroe	6.31	4.63	1.68	27	25.26	18.54	6.72
Oconto	3.77	2.62	1.15	31	21.87	15.18	6.69
Oneida	0.21	0.15	0.06	30	12.18	8.59	3.60
Outagamie	7.85	4.72	3.13	40	34.47	20.72	13.76
Ozaukee	4.03	2.27	1.76	44	57.24	32.20	25.04
Pepin	1.97	1.36	0.61	31	24.48	16.92	7.56
Pierce	6.00	3.74	2.27	38	26.30	16.37	9.93
Polk	4.65	3.00	1.65	35	20.36	13.15	7.21
Portage	5.42	3.21	2.21	41	22.84	13.53	9.31
Price	0.77	0.61	0.17	22	13.71	10.72	2.99
Racine	8.92	4.20	4.73	53	81.40	38.28	43.12
Richland	4.93	3.66	1.27	26	24.18	17.96	6.22
Rock	13.09	8.10	4.99	38	39.86	24.67	15.19
Rusk	1.83	1.40	0.42	23	13.15	10.10	3.05
St. Croix	7.38	4.21	3.17	43	26.57	15.14	11.43
Sauk	7.70	5.24	2.46	32	28.95	19.70	9.25
Sawyer	0.46	0.30	0.16	34	12.61	8.27	4.34
Shawano	5.42	3.99	1.43	26	23.91	17.60	6.32
Sheboygan	5.73	3.88	1.86	32	32.81	22.19	10.62
Taylor	2.86	2.34	0.51	18	15.80	12.95	2.85
Trempealeau	5.92	4.28	1.63	28	21.57	15.62	5.96
Vernon	7.59	5.91	1.68	22	26.57	20.69	5.88
Vilas	0.08	0.06	0.02	23	16.03	12.41	3.62
Walworth	11.33	5.70	5.63	50	52.27	26.28	25.99
Washburn	0.97	0.56	0.41	42	13.99	8.07	5.92
Washington	7.51	4.37	3.14	42	59.77	34.78	24.98
Waukesha	9.30	3.22	6.08	65	102.88	35.65	67.23
Waupaca	4.97	3.55	1.43	29	26.48	18.89	7.59
Waushara	4.01	2.48	1.52	38	25.91	16.05	9.86
Winnebago	5.40	3.26	2.13	40	33.85	20.46	13.38
Wood	3.58	2.85	0.74	21	22.57	17.94	4.64
TOTAL	\$370.08	\$243.24	\$126.83	34%	\$28.49	\$18.72	\$9.77