

**WISCONSIN DEPARTMENT OF REVENUE**  
**2015 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

**STATE City TOTALS**

<b>REAL ESTATE</b>	<b>2014 RE Equalized Value</b>	<b>Removal of Prior Year Compensation</b>	<b>% Change</b>	<b>\$ Amount of Economic Change</b>	<b>% Change</b>	<b>\$ Amount of New Constr</b>	<b>% Change</b>	<b>Correction &amp; Compensation</b>	<b>% Change</b>	<b>\$ Amount of All Other Changes</b>	<b>% Change</b>	<b>2015 RE Equalized Value</b>	<b>Total \$ Change in R.E. Value</b>	<b>% Change</b>
<b>Residential</b>														
Land	32,627,538,000	2,452,700	0%	584,410,000	2%	99,726,100	0%	-63,811,900	0%	-7,462,100	0%	33,242,852,800	615,314,800	2%
Imp	103,679,318,700	-938,300	0%	1,414,468,200	1%	901,996,900	1%	62,636,600	0%	-50,081,900	0%	106,007,400,200	2,328,081,500	2%
Total	136,306,856,700	1,514,400	0%	1,998,878,200	1%	1,001,723,000	1%	-1,175,300	0%	-57,544,000	0%	139,250,253,000	2,943,396,300	2%
<b>Commercial</b>														
Land	14,988,625,500	12,991,500	0%	240,068,800	2%	110,467,300	1%	26,541,400	0%	45,320,400	0%	15,424,014,900	435,389,400	3%
Imp	49,755,765,000	1,838,000	0%	-77,537,500	0%	1,728,819,200	3%	-73,364,800	0%	-166,658,000	0%	51,168,861,900	1,413,096,900	3%
Total	64,744,390,500	14,829,500	0%	162,531,300	0%	1,839,286,500	3%	-46,823,400	0%	-121,337,600	0%	66,592,876,800	1,848,486,300	3%
<b>Manufacturing</b>														
Land	1,270,686,400	3,641,100	0%	6,441,200	1%	0	0%	-1,040,000	0%	10,154,550	1%	1,289,883,250	19,196,850	2%
Imp	7,124,588,700	28,925,500	0%	-10,852,000	0%	252,360,300	4%	-50,766,700	-1%	-24,271,100	0%	7,319,984,700	195,396,000	3%
Total	8,395,275,100	32,566,600	0%	-4,410,800	0%	252,360,300	3%	-51,806,700	-1%	-14,116,550	0%	8,609,867,950	214,592,850	3%
<b>Agricultural</b>														
Land/Total	20,494,300	28,700	0%	256,100	1%	0	0%	-168,300	-1%	25,800	0%	20,636,600	142,300	1%
<b>Undeveloped</b>														
Land/Total	35,465,300	-3,300	0%	-1,118,900	-3%	0	0%	2,066,500	6%	1,720,200	5%	38,129,800	2,664,500	8%
<b>Ag Forest</b>														
Land/Total	18,264,200	-478,200	-3%	-579,000	-3%	0	0%	960,300	5%	982,900	5%	19,150,200	886,000	5%
<b>Forest</b>														
Land/Total	46,369,000	168,100	0%	-1,594,900	-3%	0	0%	-1,726,800	-4%	2,608,800	6%	45,824,200	-544,800	-1%
<b>Other</b>														
Land	57,976,600	-10,200	0%	142,800	0%	0	0%	117,000	0%	1,910,300	1%	60,136,500	2,159,900	4%
Imp	97,007,200	152,000	0%	-1,108,900	-1%	569,400	1%	-193,200	0%	119,700	0%	96,546,200	-461,000	0%
Total	154,983,800	141,800	0%	-966,100	-1%	569,400	0%	-76,200	0%	2,030,000	1%	156,682,700	1,698,900	1%
<b>Total Real Estate</b>														
Land	49,065,419,300	18,790,400	0%	828,026,100	2%	210,193,400	0%	-37,061,800	0%	55,260,850	0%	50,140,628,250	1,075,208,950	2%
Imp	160,656,679,600	29,977,200	0%	1,324,969,800	1%	2,883,745,800	2%	-61,688,100	0%	-240,891,300	0%	164,592,793,000	3,936,113,400	2%
Total	209,722,098,900	48,767,600	0%	2,152,995,900	1%	3,093,939,200	1%	-98,749,900	0%	-185,630,450	0%	214,733,421,250	5,011,322,350	2%
<b>PERSONAL PROPERTY</b>	<b>Non-Mfg Personal Property</b>				<b>Manufacturing Personal Property</b>				<b>Total of All Personal Property</b>					
	<b>2014</b>	<b>2015</b>	<b>% Change</b>		<b>2014</b>	<b>2015</b>	<b>% Change</b>		<b>2014 Total</b>	<b>2015 Total</b>	<b>Tot. \$ Chg in PP</b>	<b>% Change</b>		
Watercraft	5,420,700	4,006,900	-26		4,124,100	3,876,400	-6%		9,544,800	7,883,300	-1,661,500	-17%		
Machinery Tools & Patterns	1,762,730,000	1,650,845,800	-6		1,032,686,800	1,100,868,600	7%		2,795,416,800	2,751,714,400	-43,702,400	-2%		
Furniture Fixtures & Equip	3,168,856,500	3,149,281,400	-1		447,681,300	452,117,600	1%		3,616,537,800	3,601,399,000	-15,138,800	0%		
All Other	1,162,829,700	1,156,539,700	-1		303,264,100	314,648,700	4%		1,466,093,800	1,471,188,400	5,094,600	0%		
Prior Year Compensation	17,318,800	-83,074,200			2,642,500	-1,922,000			19,961,300	-84,996,200	-104,957,500			
<b>Total Personal Property</b>	6,117,155,700	5,877,599,600	-4%		1,790,398,800	1,869,589,300	4%		7,907,554,500	7,747,188,900	-160,365,600	-2%		
<b>TOTAL EQUALIZED VALUE</b>	<b>2014 Total</b>									<b>2015 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>		
Real Estate & Personal Property	217,629,653,400									222,480,610,150	4,850,956,750	2%		

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<b>REAL ESTATE</b>	<b>2014 RE Equalized Value</b>	<b>Removal of Prior Year Compensation</b>	<b>% Change</b>	<b>\$ Amount of Economic Change</b>	<b>% Change</b>	<b>\$ Amount of New Constr</b>	<b>% Change</b>	<b>Correction &amp; Compensation</b>	<b>% Change</b>	<b>\$ Amount of All Other Changes</b>	<b>% Change</b>	<b>2015 RE Equalized Value</b>	<b>Total \$ Change in R.E. Value</b>	<b>% Change</b>
<b>Residential</b>														
Land	44,943,876,300	10,295,400	0%	368,040,800	1%	62,907,000	0%	-13,448,200	0%	-40,380,400	0%	45,331,290,900	387,414,600	1%
Imp	95,668,781,800	-58,094,100	0%	1,565,482,400	2%	1,220,775,800	1%	10,701,100	0%	-24,238,200	0%	98,383,408,800	2,714,627,000	3%
Total	140,612,658,100	-47,798,700	0%	1,933,523,200	1%	1,283,682,800	1%	-2,747,100	0%	-64,618,600	0%	143,714,699,700	3,102,041,600	2%
<b>Commercial</b>														
Land	2,868,111,800	6,630,100	0%	-12,532,600	0%	13,683,000	0%	-662,700	0%	6,820,900	0%	2,882,050,500	13,938,700	0%
Imp	7,385,144,900	7,390,100	0%	-25,940,600	0%	138,369,400	2%	46,741,800	1%	234,087,200	3%	7,785,792,800	400,647,900	5%
Total	10,253,256,700	14,020,200	0%	-38,473,200	0%	152,052,400	1%	46,079,100	0%	240,908,100	2%	10,667,843,300	414,586,600	4%
<b>Manufacturing</b>														
Land	283,761,300	-248,200	0%	10,295,800	4%	0	0%	-161,800	0%	2,915,200	1%	296,562,300	12,801,000	5%
Imp	1,527,383,400	10,374,400	1%	-9,702,900	-1%	89,567,300	6%	-8,122,600	-1%	-4,168,900	0%	1,605,330,700	77,947,300	5%
Total	1,811,144,700	10,126,200	1%	592,900	0%	89,567,300	5%	-8,284,400	0%	-1,253,700	0%	1,901,893,000	90,748,300	5%
<b>Agricultural</b>														
Land/Total	1,965,215,800	5,173,900	0%	26,697,500	1%	0	0%	-1,195,800	0%	-3,001,100	0%	1,992,890,300	27,674,500	1%
<b>Undeveloped</b>														
Land/Total	1,814,578,700	-11,009,200	-1%	70,114,200	4%	0	0%	3,311,400	0%	519,000	0%	1,878,000,800	63,422,100	3%
<b>Ag Forest</b>														
Land/Total	2,811,351,700	-6,118,900	0%	30,253,500	1%	0	0%	11,572,200	0%	-4,976,500	0%	2,842,082,000	30,730,300	1%
<b>Forest</b>														
Land/Total	7,281,449,500	49,487,000	1%	38,370,200	1%	0	0%	-23,784,200	0%	-81,416,000	-1%	7,264,106,500	-17,343,000	0%
<b>Other</b>														
Land	1,657,342,900	2,161,400	0%	19,958,000	1%	0	0%	-3,461,800	0%	5,428,400	0%	1,681,428,900	24,086,000	1%
Imp	9,148,720,400	9,618,900	0%	98,525,000	1%	179,297,600	2%	-28,161,800	0%	34,667,900	0%	9,442,668,000	293,947,600	3%
Total	10,806,063,300	11,780,300	0%	118,483,000	1%	179,297,600	2%	-31,623,600	0%	40,096,300	0%	11,124,096,900	318,033,600	3%
<b>Total Real Estate</b>														
Land	63,625,688,000	56,371,500	0%	551,197,400	1%	76,590,000	0%	-27,830,900	0%	-114,090,500	0%	64,168,412,200	542,724,200	1%
Imp	113,730,030,500	-30,710,700	0%	1,628,363,900	1%	1,628,010,100	1%	21,158,500	0%	240,348,000	0%	117,217,200,300	3,487,169,800	3%
Total	177,355,718,500	25,660,800	0%	2,179,561,300	1%	1,704,600,100	1%	-6,672,400	0%	126,257,500	0%	181,385,612,500	4,029,894,000	2%
<b>PERSONAL PROPERTY</b>	<b>Non-Mfg Personal Property</b>				<b>Manufacturing Personal Property</b>				<b>Total of All Personal Property</b>					
	<b>2014</b>	<b>2015</b>	<b>% Change</b>		<b>2014</b>	<b>2015</b>	<b>% Change</b>		<b>2014 Total</b>	<b>2015 Total</b>	<b>Tot. \$ Chg in PP</b>	<b>% Change</b>		
Watercraft	5,884,000	8,040,200	37		222,300	334,000	50%		6,106,300	8,374,200	2,267,900	37%		
Machinery Tools & Patterns	685,949,900	952,914,200	39		321,762,400	330,680,300	3%		1,007,712,300	1,283,594,500	275,882,200	27%		
Furniture Fixtures & Equip	404,396,700	388,162,700	-4		75,592,200	83,118,900	10%		479,988,900	471,281,600	-8,707,300	-2%		
All Other	553,274,300	498,646,700	-10		115,081,400	137,865,100	20%		668,355,700	636,511,800	-31,843,900	-5%		
Prior Year Compensation	9,263,900	17,800,000			-571,100	5,119,900			8,692,800	22,919,900	14,227,100			
<b>Total Personal Property</b>	1,658,768,800	1,865,563,800	12%		512,087,200	557,118,200	9%		2,170,856,000	2,422,682,000	251,826,000	12%		
<b>TOTAL EQUALIZED VALUE</b>	<b>2014 Total</b>									<b>2015 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>		
Real Estate & Personal Property	179,526,574,500									183,808,294,500	4,281,720,000	2%		

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REAL ESTATE	2014 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2015 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	16,668,126,000	19,972,400	0%	296,471,000	2%	57,938,600	0%	-4,547,800	0%	-4,564,800	0%	17,033,395,400	365,269,400	2%
Imp	43,259,408,300	17,918,500	0%	727,108,300	2%	524,804,000	1%	24,754,700	0%	3,999,600	0%	44,557,993,400	1,298,585,100	3%
Total	59,927,534,300	37,890,900	0%	1,023,579,300	2%	582,742,600	1%	20,206,900	0%	-565,200	0%	61,591,388,800	1,663,854,500	3%
<b>Commercial</b>														
Land	4,173,940,200	-7,698,600	0%	15,854,500	0%	50,393,400	1%	22,066,800	0%	116,407,200	3%	4,370,963,500	197,023,300	5%
Imp	12,060,233,300	1,287,300	0%	63,374,100	1%	399,919,400	3%	-19,315,900	0%	12,377,000	0%	12,517,875,200	457,641,900	4%
Total	16,234,173,500	-6,411,300	0%	79,228,600	0%	450,312,800	3%	2,750,900	0%	128,784,200	1%	16,888,838,700	654,665,200	4%
<b>Manufacturing</b>														
Land	461,344,500	32,100	0%	18,799,100	4%	0	0%	440,400	0%	5,324,300	1%	485,940,400	24,595,900	5%
Imp	2,631,610,200	1,427,300	0%	-8,889,800	0%	121,066,500	5%	-14,112,700	-1%	-8,046,600	0%	2,723,054,900	91,444,700	3%
Total	3,092,954,700	1,459,400	0%	9,909,300	0%	121,066,500	4%	-13,672,300	0%	-2,722,300	0%	3,208,995,300	116,040,600	4%
<b>Agricultural</b>														
Land/Total	37,833,600	57,500	0%	487,700	1%	0	0%	-41,200	0%	-207,600	-1%	38,130,000	296,400	1%
<b>Undeveloped</b>														
Land/Total	51,824,200	2,198,100	4%	5,601,500	11%	0	0%	784,900	2%	4,600	0%	60,413,300	8,589,100	17%
<b>Ag Forest</b>														
Land/Total	40,495,900	-668,400	-2%	439,700	1%	0	0%	265,300	1%	784,000	2%	41,316,500	820,600	2%
<b>Forest</b>														
Land/Total	107,697,500	-122,100	0%	-877,800	-1%	0	0%	-1,948,800	-2%	-472,600	0%	104,276,200	-3,421,300	-3%
<b>Other</b>														
Land	63,708,600	-470,100	-1%	-25,200	0%	0	0%	744,600	1%	-36,800	0%	63,921,100	212,500	0%
Imp	182,062,000	363,700	0%	1,681,500	1%	1,083,900	1%	-394,800	0%	354,000	0%	185,150,300	3,088,300	2%
Total	245,770,600	-106,400	0%	1,656,300	1%	1,083,900	0%	349,800	0%	317,200	0%	249,071,400	3,300,800	1%
<b>Total Real Estate</b>														
Land	21,604,970,500	13,300,900	0%	336,750,500	2%	108,332,000	1%	17,764,200	0%	117,238,300	0%	22,198,356,400	593,385,900	3%
Imp	58,133,313,800	20,996,800	0%	783,274,100	1%	1,046,873,800	2%	-9,068,700	0%	8,684,000	0%	59,984,073,800	1,850,760,000	3%
Total	79,738,284,300	34,297,700	0%	1,120,024,600	1%	1,155,205,800	1%	8,695,500	0%	125,922,300	0%	82,182,430,200	2,444,145,900	3%
<b>PERSONAL PROPERTY</b>	<b>Non-Mfg Personal Property</b>				<b>Manufacturing Personal Property</b>				<b>Total of All Personal Property</b>					
	<b>2014</b>	<b>2015</b>	<b>% Change</b>		<b>2014</b>	<b>2015</b>	<b>% Change</b>		<b>2014 Total</b>	<b>2015 Total</b>	<b>Tot. \$ Chg in PP</b>	<b>% Change</b>		
Watercraft	1,016,700	1,166,300	15		44,800	34,700	-23%		1,061,500	1,201,000	139,500	13%		
Machinery Tools & Patterns	542,679,200	583,065,100	7		307,873,700	317,717,600	3%		850,552,900	900,782,700	50,229,800	6%		
Furniture Fixtures & Equip	764,220,500	758,563,900	-1		144,362,500	152,857,700	6%		908,583,000	911,421,600	2,838,600	0%		
All Other	257,527,700	230,484,200	-11		87,503,800	94,395,900	8%		345,031,500	324,880,100	-20,151,400	-6%		
Prior Year Compensation	20,588,600	-5,455,800			3,627,500	-1,620,400			24,216,100	-7,076,200	-31,292,300			
<b>Total Personal Property</b>	<b>1,586,032,700</b>	<b>1,567,823,700</b>	<b>-1%</b>		<b>543,412,300</b>	<b>563,385,500</b>	<b>4%</b>		<b>2,129,445,000</b>	<b>2,131,209,200</b>	<b>1,764,200</b>	<b>0%</b>		
<b>TOTAL EQUALIZED VALUE</b>	<b>2014 Total</b>									<b>2015 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>		
Real Estate & Personal Property	81,867,729,300									84,313,639,400	2,445,910,100	3%		

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<b>Residential</b>														
Land	94,239,540,300	32,720,500	0%	1,248,921,800	1%	220,571,700	0%	-81,807,900	0%	-52,407,300	0%	95,607,539,100	1,367,998,800	1%
Imp	242,607,508,800	-41,113,900	0%	3,707,058,900	2%	2,647,576,700	1%	98,092,400	0%	-70,320,500	0%	248,948,802,400	6,341,293,600	3%
Total	336,847,049,100	-8,393,400	0%	4,955,980,700	1%	2,868,148,400	1%	16,284,500	0%	-122,727,800	0%	344,556,341,500	7,709,292,400	2%
<b>Commercial</b>														
Land	22,030,677,500	11,923,000	0%	243,390,700	1%	174,543,700	1%	47,945,500	0%	168,548,500	1%	22,677,028,900	646,351,400	3%
Imp	69,201,143,200	10,515,400	0%	-40,104,000	0%	2,267,108,000	3%	-45,938,900	0%	79,806,200	0%	71,472,529,900	2,271,386,700	3%
Total	91,231,820,700	22,438,400	0%	203,286,700	0%	2,441,651,700	3%	2,006,600	0%	248,354,700	0%	94,149,558,800	2,917,738,100	3%
<b>Manufacturing</b>														
Land	2,015,792,200	3,425,000	0%	35,536,100	2%	0	0%	-761,400	0%	18,394,050	1%	2,072,385,950	56,593,750	3%
Imp	11,283,582,300	40,727,200	0%	-29,444,700	0%	462,994,100	4%	-73,002,000	-1%	-36,486,600	0%	11,648,370,300	364,788,000	3%
Total	13,299,374,500	44,152,200	0%	6,091,400	0%	462,994,100	3%	-73,763,400	-1%	-18,092,550	0%	13,720,756,250	421,381,750	3%
<b>Agricultural</b>														
Land/Total	2,023,543,700	5,260,100	0%	27,441,300	1%	0	0%	-1,405,300	0%	-3,182,900	0%	2,051,656,900	28,113,200	1%
<b>Undeveloped</b>														
Land/Total	1,901,868,200	-8,814,400	0%	74,596,800	4%	0	0%	6,162,800	0%	2,243,800	0%	1,976,543,900	74,675,700	4%
<b>Ag Forest</b>														
Land/Total	2,870,111,800	-7,265,500	0%	30,114,200	1%	0	0%	12,797,800	0%	-3,209,600	0%	2,902,548,700	32,436,900	1%
<b>Forest</b>														
Land/Total	7,435,516,000	49,533,000	1%	35,897,500	0%	0	0%	-27,459,800	0%	-79,279,800	-1%	7,414,206,900	-21,309,100	0%
<b>Other</b>														
Land	1,779,028,100	1,681,100	0%	20,075,600	1%	0	0%	-2,600,200	0%	7,301,900	0%	1,805,486,500	26,458,400	1%
Imp	9,427,789,600	10,134,600	0%	99,097,600	1%	180,950,900	2%	-28,749,800	0%	35,141,600	0%	9,724,364,500	296,574,900	3%
Total	11,206,817,700	11,815,700	0%	119,173,200	1%	180,950,900	2%	-31,350,000	0%	42,443,500	0%	11,529,851,000	323,033,300	3%
<b>Total Real Estate</b>														
Land	134,296,077,800	88,462,800	0%	1,715,974,000	1%	395,115,400	0%	-47,128,500	0%	58,408,650	0%	136,507,396,850	2,211,319,050	2%
Imp	332,520,023,900	20,263,300	0%	3,736,607,800	1%	5,558,629,700	2%	-49,598,300	0%	8,140,700	0%	341,794,067,100	9,274,043,200	3%
Total	466,816,101,700	108,726,100	0%	5,452,581,800	1%	5,953,745,100	1%	-96,726,800	0%	66,549,350	0%	478,301,463,950	11,485,362,250	2%
<b>PERSONAL PROPERTY</b>	<b>Non-Mfg Personal Property</b>				<b>Manufacturing Personal Property</b>				<b>Total of All Personal Property</b>					
	<b>2014</b>	<b>2015</b>	<b>% Change</b>		<b>2014</b>	<b>2015</b>	<b>% Change</b>		<b>2014 Total</b>	<b>2015 Total</b>	<b>Tot. \$ Chg in PP</b>	<b>% Change</b>		
Watercraft	12,321,400	13,213,400	7		4,391,200	4,245,100	-3%		16,712,600	17,458,500	745,900	4%		
Machinery Tools & Patterns	2,991,359,100	3,186,825,100	7		1,662,322,900	1,749,266,500	5%		4,653,682,000	4,936,091,600	282,409,600	6%		
Furniture Fixtures & Equip	4,337,473,700	4,296,008,000	-1		667,636,000	688,094,200	3%		5,005,109,700	4,984,102,200	-21,007,500	0%		
All Other	1,973,631,700	1,885,670,600	-4		505,849,300	546,909,700	8%		2,479,481,000	2,432,580,300	-46,900,700	-2%		
Prior Year Compensation	47,171,300	-70,730,000			5,698,900	1,577,500			52,870,200	-69,152,500	-122,022,700			
<b>Total Personal Property</b>	9,361,957,200	9,310,987,100	-1%		2,845,898,300	2,990,093,000	5%		12,207,855,500	12,301,080,100	93,224,600	1%		
<b>TOTAL EQUALIZED VALUE</b>	<b>2014 Total</b>									<b>2015 Total</b>	<b>Total \$ Change</b>	<b>% Change</b>		
Real Estate & Personal Property	479,023,957,200									490,602,544,050	11,578,586,850	2%		