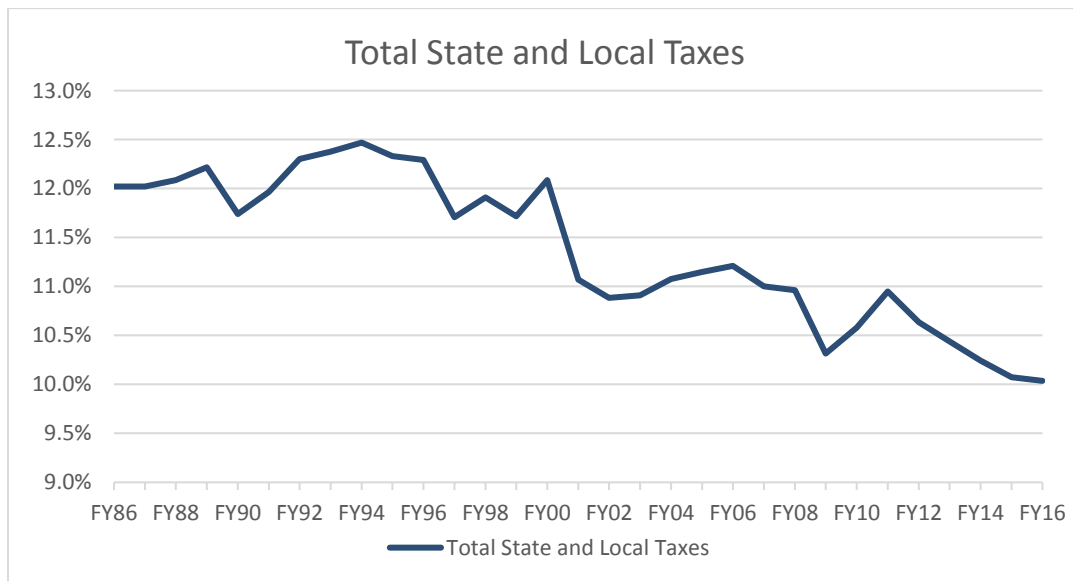


WISCONSIN STATE & LOCAL TAXES FY86-FY16

A. INTRODUCTION

From FY86 to FY16, total Wisconsin state and local taxes grew from \$7.9 billion to \$26.6 billion, an annualized growth rate of 4.3%. During this same period, personal income grew at an annual rate of 4.1%. As a percent of personal income, taxes declined from 12.0% to 10.0%, a 17.0% decline in the tax burden measured as a percent of personal income.

CHART 1
TOTAL STATE and LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME



This report will examine the changing tax burden in Wisconsin over the past 30 fiscal years by exploring the composition of the tax burden – by type of tax and by type of taxing jurisdiction.

The next section will discuss revenues by type of tax, while Section C will show taxes by level of government. State general purpose and other taxes will be analyzed in Section D and Section E will consider local taxes by taxing jurisdiction. Section F will examine the trends in property taxes by class of taxable property.

B. REVENUES BY TYPE OF TAX

Table 2 shows the amount of state and local tax collections by type of tax and these taxes as a percent of personal income. From FY86 to FY94, property taxes increased from 4.2% to 4.8% then declined to 3.7% in FY16. Sales taxes fell from 2.3% to 2.1% of personal income from FY86 to FY16, while individual income taxes decreased from 3.4% to 2.9% of personal income.

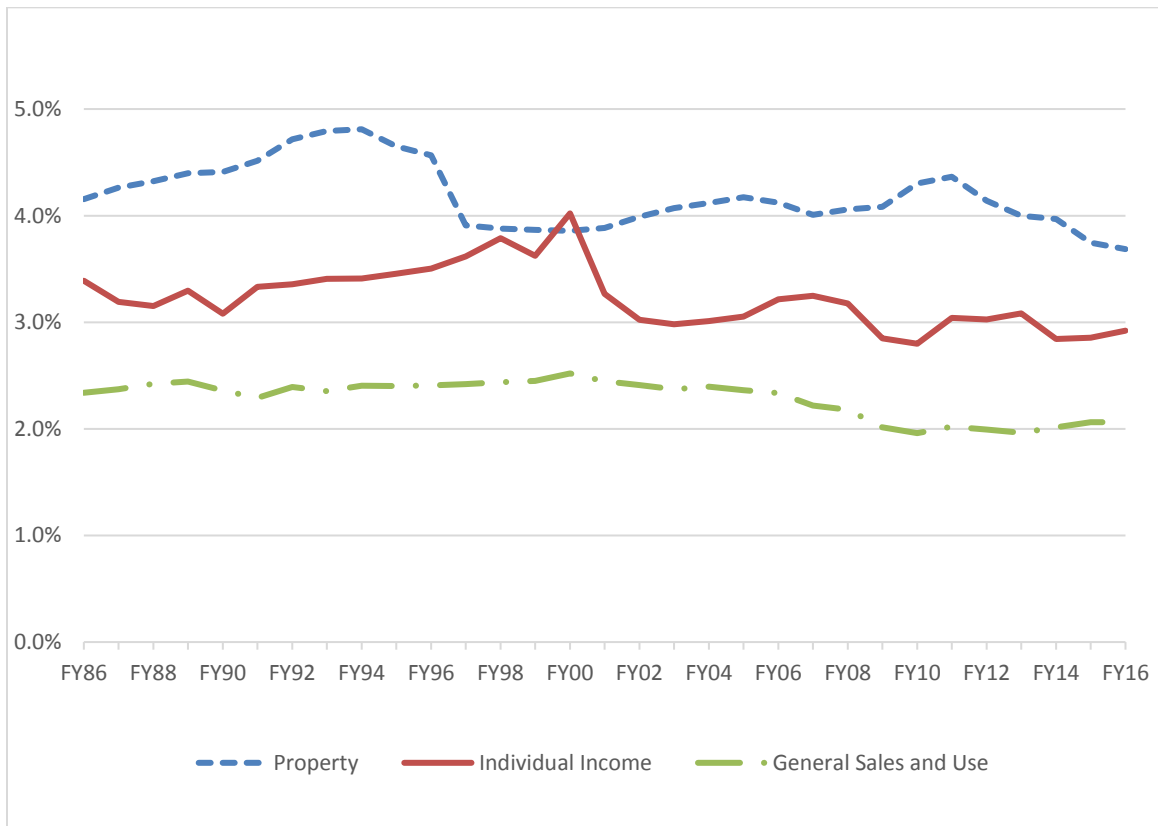
The total state and local tax burden, measured as a percent of personal income, reached its highest point in FY94. The rise in the state's overall state and local tax burden from FY86 to FY94 was 4%. This increase was driven by a 16% climb in the property tax burden and increases of 1% in the individual income tax burden and 3% in the sales tax burden.

After FY94, the property tax burden began to decline, dropping sharply from 4.6% to 4.0% of income from FY96 to FY97 – a 14% decrease in tax burden. In recent years, levy limits have kept growth in property taxes below that of personal income. Since FY15, the state has provide \$406 million in annual aid to the technical college districts to reduce property taxes. The property tax burden currently stands at 3.7% of personal income in FY16.

The individual income tax burden continued to rise after FY94, reaching a high of 4.0% of income in FY00. However, income tax collections that year were artificially high because the school property tax (property tax/rent) credit was repealed for tax year 1999 to partially finance a sales tax rebate paid out in 2000. The credit was restored for tax year 2000. This one-time elimination of the credit raised the individual income tax and total tax burden by 0.3 percentage points in FY00. The individual income tax burden fell sharply to 3.3% in FY01. Tax rate reductions in FY14 and FY15 decreased the income tax burden, dropping to 2.9% in FY16.

Chart 2 illustrates the tax burden for the largest sources of tax revenue.

**CHART 2
MAJOR WISCONSIN STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME**

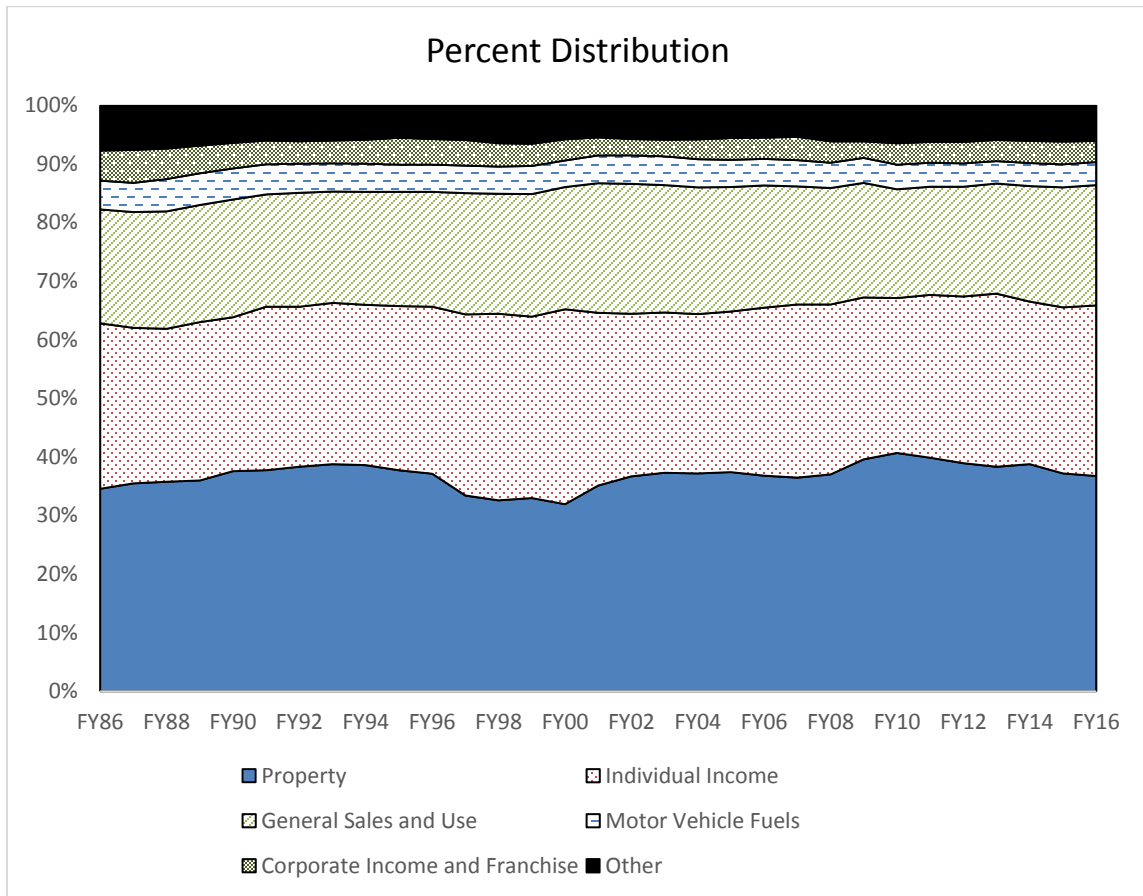


**TABLE 2
WISCONSIN STATE AND LOCAL TAXES BY TYPE OF TAX,
AMOUNT AND AS A PERCENT OF PERSONAL INCOME, FY86 – FY16**

Fiscal Year	Property	Individual Income	General Sales and Use	Motor Vehicle Fuels	Corporate Income and Franchise	Other
Amount (\$ millions)						
FY86	2,744.4	2,239.1	1,543.3	388.5	407.6	615.9
FY87	2,971.6	2,224.1	1,653.7	417.4	470.7	639.7
FY88	3,179.9	2,320.0	1,782.7	490.4	461.4	657.7
FY89	3,436.1	2,576.1	1,909.7	516.8	448.4	659.1
FY90	3,759.7	2,624.9	2,011.2	532.3	436.6	643.9
FY91	4,068.8	3,003.4	2,065.4	552.9	440.9	650.1
FY92	4,413.3	3,142.2	2,239.0	573.9	437.7	709.2
FY93	4,850.2	3,445.8	2,381.9	595.6	492.0	754.8
FY94	5,118.7	3,628.7	2,560.3	634.6	541.3	784.8
FY95	5,252.8	3,904.5	2,712.5	651.2	631.8	778.9
FY96	5,419.7	4,157.4	2,858.7	676.0	636.0	843.2
FY97	4,908.7	4,544.7	3,040.2	693.2	643.8	873.7
FY98	5,166.7	5,047.3	3,247.9	740.2	627.0	1,033.2
FY99	5,505.7	5,162.2	3,491.0	797.0	635.2	1,098.9
FY00	5,721.5	5,962.0	3,736.1	809.5	644.6	1,045.6
FY01	6,135.3	5,156.6	3,861.8	827.5	537.2	963.7
FY02	6,574.5	4,979.7	3,971.1	865.5	503.0	1,037.4
FY03	6,894.2	5,052.0	4,018.5	902.5	526.5	1,090.9
FY04	7,218.0	5,277.1	4,197.9	934.6	650.5	1,136.6
FY05	7,681.5	5,622.7	4,351.9	955.5	764.1	1,152.7
FY06	7,857.4	6,126.6	4,449.4	974.1	773.2	1,184.3
FY07	8,113.3	6,573.8	4,487.7	994.7	890.1	1,203.7
FY08	8,577.9	6,713.7	4,608.3	999.9	837.8	1,434.4
FY09	8,919.7	6,222.7	4,401.4	968.8	629.5	1,395.0
FY10	9,358.3	6,089.2	4,264.4	971.8	834.5	1,500.7
FY11	9,617.2	6,700.7	4,452.7	988.3	852.9	1,511.8
FY12	9,637.4	7,041.7	4,638.9	983.9	906.6	1,551.6
FY13	9,722.4	7,496.8	4,770.7	967.0	925.4	1,504.7
FY14	9,858.1	7,061.4	5,004.3	999.4	967.2	1,550.4
FY15	9,618.3	7,325.8	5,296.3	1,013.4	1,004.9	1,603.8
FY16	9,767.2	7,740.8	5,462.2	1,037.7	963.0	1,624.7
As a Percent of Personal Income						
FY86	4.16%	3.39%	2.34%	0.59%	0.62%	0.93%
FY87	4.26%	3.19%	2.37%	0.60%	0.68%	0.92%
FY88	4.32%	3.15%	2.42%	0.67%	0.63%	0.89%
FY89	4.40%	3.30%	2.44%	0.66%	0.57%	0.84%
FY90	4.41%	3.08%	2.36%	0.62%	0.51%	0.76%
FY91	4.52%	3.33%	2.29%	0.61%	0.49%	0.72%
FY92	4.72%	3.36%	2.39%	0.61%	0.47%	0.76%
FY93	4.79%	3.41%	2.35%	0.59%	0.49%	0.75%
FY94	4.81%	3.41%	2.41%	0.60%	0.51%	0.74%
FY95	4.65%	3.46%	2.40%	0.58%	0.56%	0.69%
FY96	4.57%	3.50%	2.41%	0.57%	0.54%	0.71%
FY97	3.91%	3.62%	2.42%	0.55%	0.51%	0.70%
FY98	3.88%	3.79%	2.44%	0.56%	0.47%	0.78%
FY99	3.87%	3.62%	2.45%	0.56%	0.45%	0.77%
FY00	3.86%	4.02%	2.52%	0.55%	0.43%	0.71%
FY01	3.89%	3.27%	2.45%	0.52%	0.34%	0.61%
FY02	3.99%	3.02%	2.41%	0.53%	0.31%	0.63%
FY03	4.07%	2.98%	2.37%	0.53%	0.31%	0.64%
FY04	4.12%	3.01%	2.39%	0.53%	0.37%	0.65%
FY05	4.17%	3.05%	2.36%	0.52%	0.41%	0.63%
FY06	4.12%	3.21%	2.33%	0.51%	0.41%	0.62%
FY07	4.01%	3.25%	2.22%	0.49%	0.44%	0.59%
FY08	4.06%	3.18%	2.18%	0.47%	0.40%	0.68%
FY09	4.08%	2.85%	2.01%	0.44%	0.29%	0.64%
FY10	4.30%	2.80%	1.96%	0.45%	0.38%	0.69%
FY11	4.36%	3.04%	2.02%	0.45%	0.39%	0.69%
FY12	4.14%	3.02%	1.99%	0.42%	0.39%	0.67%
FY13	4.00%	3.08%	1.96%	0.40%	0.38%	0.62%
FY14	3.97%	2.84%	2.02%	0.40%	0.39%	0.62%
FY15	3.75%	2.85%	2.06%	0.39%	0.39%	0.62%
FY16	3.69%	2.92%	2.06%	0.39%	0.36%	0.61%

Chart 3 illustrates the distribution of state and local taxes from FY86-FY16. The property tax burden was cut substantially in the mid-1990s when the state committed to fund 2/3 of education; as a result, the share of total taxes contributed by this tax declined from 39% of the total in FY94 to 32% in FY00. The share of the individual income tax rose from 27% to 33% of the total in this same period, which also saw the income tax burden rising. After FY00, as the burden of individual income tax declined, its share of the total fell back below 30%; the share attributable to the property tax rose to 39%.

CHART 3
PERCENTAGE DISTRIBUTION OF WISCONSIN STATE AND LOCAL TAXES BY TYPE OF TAX, FY86 – FY16



**TABLE 3
PERCENTAGE DISTRIBUTION OF WISCONSIN STATE AND LOCAL TAXES BY TYPE OF TAX, FY86 – FY16**

Fiscal Year	Property	Individual Income	General Sales and Use	Motor Vehicle Fuels	Corporate Income and Franchise	Other
Percent Distribution						
FY86	34.6%	28.2%	19.4%	4.9%	5.1%	7.8%
FY87	35.5%	26.5%	19.7%	5.0%	5.6%	7.6%
FY88	35.8%	26.1%	20.0%	5.5%	5.2%	7.4%
FY89	36.0%	27.0%	20.0%	5.4%	4.7%	6.9%
FY90	37.6%	26.2%	20.1%	5.3%	4.4%	6.4%
FY91	37.7%	27.9%	19.2%	5.1%	4.1%	6.0%
FY92	38.3%	27.3%	19.4%	5.0%	3.8%	6.2%
FY93	38.7%	27.5%	19.0%	4.8%	3.9%	6.0%
FY94	38.6%	27.3%	19.3%	4.8%	4.1%	5.9%
FY95	37.7%	28.0%	19.5%	4.7%	4.5%	5.6%
FY96	37.1%	28.5%	19.6%	4.6%	4.4%	5.8%
FY97	33.4%	30.9%	20.7%	4.7%	4.4%	5.9%
FY98	32.6%	31.8%	20.5%	4.7%	4.0%	6.5%
FY99	33.0%	30.9%	20.9%	4.8%	3.8%	6.6%
FY00	31.9%	33.3%	20.8%	4.5%	3.6%	5.8%
FY01	35.1%	29.5%	22.1%	4.7%	3.1%	5.5%
FY02	36.7%	27.8%	22.1%	4.8%	2.8%	5.8%
FY03	37.3%	27.3%	21.7%	4.9%	2.8%	5.9%
FY04	37.2%	27.2%	21.6%	4.8%	3.4%	5.9%
FY05	37.4%	27.4%	21.2%	4.7%	3.7%	5.6%
FY06	36.8%	28.7%	20.8%	4.6%	3.6%	5.5%
FY07	36.4%	29.5%	20.2%	4.5%	4.0%	5.4%
FY08	37.0%	29.0%	19.9%	4.3%	3.6%	6.2%
FY09	39.6%	27.6%	19.5%	4.3%	2.8%	6.2%
FY10	40.7%	26.5%	18.5%	4.2%	3.6%	6.5%
FY11	39.9%	27.8%	18.5%	4.1%	3.5%	6.3%
FY12	38.9%	28.4%	18.7%	4.0%	3.7%	6.3%
FY13	38.3%	29.5%	18.8%	3.8%	3.6%	5.9%
FY14	38.7%	27.8%	19.7%	3.9%	3.8%	6.1%
FY15	37.2%	28.3%	20.5%	3.9%	3.9%	6.2%
FY16	36.7%	29.1%	20.5%	3.9%	3.6%	6.1%

C. TAXES BY LEVEL OF GOVERNMENT

Taxes imposed by the state increased from \$5.2 billion in FY86 to \$16.8 billion in FY16, an annualized growth rate of 4.0%. Local taxes increased from \$2.7 billion to \$10.2 billion in FY16, an annualized rate of 4.8%. As a percent of personal income, the burden of state imposed taxes declined from 7.9% to 6.3%, while the burden of local taxes decreased from 4.1% to 3.9%.

General purpose revenue (GPR) taxes account for the bulk of state taxes – more than 90% of the total every year from FY86 to FY16. GPR taxes are those taxes – individual income, sales, corporate income and franchise, excise, utility and estate – that finance general government spending. Table 4 shows that GPR taxes have increased from \$4.8 billion to \$15.1 billion from FY86 to FY16, but as a percent of personal income, they have declined from 7.2% to 5.7%.

**TABLE 4
WISCONSIN STATE AND LOCAL TAXES BY LEVEL OF GOVERNMENT, FY86 – FY16**

Fiscal Year	General Purpose Taxes	Other Tax Revenues	Total State Taxes	Property Taxes	Other Taxes	Total Local Taxes	Total State and Local Taxes
Amount (\$ millions)							
FY86	4,775.5	432.0	5,207.5	2,719.9	11.4	2,731.3	7,938.8
FY87	4,954.9	459.4	5,414.4	2,947.5	15.2	2,962.8	8,377.1
FY88	5,173.7	534.5	5,708.1	3,155.5	28.4	3,184.0	8,892.1
FY89	5,536.4	561.4	6,097.8	3,410.8	37.5	3,448.3	9,546.1
FY90	5,649.5	573.7	6,223.2	3,740.4	45.0	3,785.4	10,008.6
FY91	6,073.0	609.4	6,682.4	4,041.0	58.1	4,099.1	10,781.5
FY92	6,339.6	657.3	6,996.9	4,386.7	131.7	4,518.4	11,515.3
FY93	6,871.0	698.6	7,569.6	4,807.2	143.6	4,950.8	12,520.4
FY94	7,277.5	749.7	8,027.3	5,084.1	157.0	5,241.0	13,268.3
FY95	7,778.4	771.8	8,550.2	5,215.9	165.6	5,381.5	13,931.7
FY96	8,209.5	815.8	9,025.3	5,379.4	186.4	5,565.8	14,591.1
FY97	8,804.0	826.2	9,630.2	4,865.3	208.8	5,074.1	14,704.3
FY98	9,528.2	977.5	10,505.7	5,120.1	236.5	5,356.6	15,862.3
FY99	9,948.4	1,036.3	10,984.8	5,455.9	249.4	5,705.3	16,690.1
FY00	10,945.9	1,023.4	11,969.3	5,668.2	281.8	5,950.0	17,919.3
FY01	10,063.4	1,038.8	11,102.3	6,078.0	301.8	6,379.8	17,482.0
FY02	10,020.2	1,076.0	11,096.2	6,512.1	322.9	6,835.0	17,931.1
FY03	10,199.7	1,127.7	11,327.4	6,827.1	330.1	7,157.3	18,484.7
FY04	10,739.3	1,178.9	11,918.2	7,145.8	350.8	7,496.6	19,414.8
FY05	11,369.3	1,188.8	12,558.1	7,603.2	367.1	7,970.3	20,528.4
FY06	12,005.3	1,202.8	13,208.0	7,777.1	379.8	8,157.0	21,365.0
FY07	12,618.0	1,216.4	13,834.4	8,030.9	398.0	8,428.9	22,263.3
FY08	13,042.9	1,222.9	14,265.9	8,493.4	412.8	8,906.2	23,172.1
FY09	12,113.2	1,201.5	13,314.7	8,832.4	390.2	9,222.5	22,537.2
FY10	12,131.7	1,212.3	13,343.9	9,271.4	403.6	9,675.0	23,018.9
FY11	12,912.1	1,243.1	14,155.2	9,533.0	434.8	9,967.8	24,123.0
FY12	13,514.6	1,241.7	14,756.2	9,554.8	449.7	10,004.5	24,760.7
FY13	14,085.6	1,198.7	15,284.2	9,642.4	460.4	10,102.7	25,387.0
FY14	13,948.1	1,233.1	15,181.2	9,778.7	480.8	10,259.5	25,440.7
FY15	14,541.1	1,270.7	15,811.8	9,536.9	513.5	10,050.4	25,862.2
FY16	15,097.4	1,661.2	16,758.5	9,683.8	510.7	10,194.5	26,953.1
As a Percent of Personal Income							
FY86	7.23%	0.65%	7.89%	4.12%	0.02%	4.14%	12.0%
FY87	7.11%	0.66%	7.77%	4.23%	0.02%	4.25%	12.0%
FY88	7.03%	0.73%	7.76%	4.29%	0.04%	4.33%	12.1%
FY89	7.09%	0.72%	7.80%	4.37%	0.05%	4.41%	12.2%
FY90	6.63%	0.67%	7.30%	4.39%	0.05%	4.44%	11.7%
FY91	6.74%	0.68%	7.42%	4.48%	0.06%	4.55%	12.0%
FY92	6.77%	0.70%	7.48%	4.69%	0.14%	4.83%	12.3%
FY93	6.79%	0.69%	7.48%	4.75%	0.14%	4.89%	12.4%
FY94	6.84%	0.70%	7.54%	4.78%	0.15%	4.93%	12.5%
FY95	6.89%	0.68%	7.57%	4.62%	0.15%	4.76%	12.3%
FY96	6.92%	0.69%	7.60%	4.53%	0.16%	4.69%	12.3%
FY97	7.01%	0.66%	7.67%	3.87%	0.17%	4.04%	11.7%
FY98	7.15%	0.73%	7.89%	3.84%	0.18%	4.02%	11.9%
FY99	6.98%	0.73%	7.71%	3.83%	0.18%	4.01%	11.7%
FY00	7.38%	0.69%	8.07%	3.82%	0.19%	4.01%	12.1%
FY01	6.37%	0.66%	7.03%	3.85%	0.19%	4.04%	11.1%
FY02	6.08%	0.65%	6.73%	3.95%	0.20%	4.15%	10.9%
FY03	6.02%	0.67%	6.69%	4.03%	0.19%	4.22%	10.9%
FY04	6.13%	0.67%	6.80%	4.08%	0.20%	4.28%	11.1%
FY05	6.17%	0.65%	6.82%	4.13%	0.20%	4.33%	11.1%
FY06	6.30%	0.63%	6.93%	4.08%	0.20%	4.28%	11.2%
FY07	6.24%	0.60%	6.84%	3.97%	0.20%	4.17%	11.0%
FY08	6.17%	0.58%	6.75%	4.02%	0.20%	4.21%	11.0%
FY09	5.54%	0.55%	6.09%	4.04%	0.18%	4.22%	10.3%
FY10	5.58%	0.56%	6.13%	4.26%	0.19%	4.45%	10.6%
FY11	5.86%	0.56%	6.42%	4.33%	0.20%	4.52%	10.9%
FY12	5.81%	0.53%	6.34%	4.10%	0.19%	4.30%	10.6%
FY13	5.79%	0.49%	6.29%	3.97%	0.19%	4.15%	10.4%
FY14	5.62%	0.50%	6.11%	3.94%	0.19%	4.13%	10.2%
FY15	5.66%	0.50%	6.16%	3.72%	0.20%	3.92%	10.1%
FY16	5.70%	0.63%	6.32%	3.65%	0.19%	3.85%	10.2%

Most of the other state tax revenues are segregated fund taxes, revenues from which are earmarked for a specific purpose – transportation and conservation, for example. In recent fiscal years, the motor vehicle fuels tax has accounted for about 83% of state tax revenues other than GPR taxes. Non-GPR state tax revenues increased from \$0.4 billion to \$1.7 billion from FY86 to FY16.

The property tax accounted for more than 99% of local taxes prior to FY92, but has slowly declined to about 95% of local taxes in recent years. Other local taxes were only \$11 million, or 0.02% of income, in FY86, but now total \$511 million, or 0.2% of income. This growth is due to the adoption of local sales taxes by 62 of the state's 72 counties (as of January 1, 2013) and two sports stadium districts.¹ In FY16 local sales taxes totaled \$348 million (net of the collections retained by the state for purposes of administering these taxes).

Table 5 shows the percentage distribution of GPR and other state tax revenues, local property taxes, and other local taxes from FY86 to FY16. State tax revenues declined from 66% to 62% of total taxes from FY86 to FY16.

From FY86 to FY94, the share of total state and local taxes from state GPR taxes declined to around 55%, offset by an increase in the property tax share from 34% to 38% and the other local tax share from 0.1% to 1.2%. Then, the share of property taxes declined to less than 32% in FY00, while the GPR tax share rose to 61% and the shares of other state and other local taxes also rose. The property tax share rose to 36% by FY16, while the GPR tax share declined to 56%.

¹ The Green Bay-Brown County Professional Football Stadium District first imposed a 0.5% sales tax in Brown County in 2000 to finance the renovation of Lambeau Field. This tax ended September 30, 2015.

**TABLE 5
PERCENTAGE DISTRIBUTION OF STATE AND LOCAL TAXES BY LEVEL OF GOVERNMENT, FY86 – FY16**

Fiscal Year	State Taxes			Local Taxes		
	General Purpose Taxes	Other Tax Revenue	Total	Property	Other Tax Revenue	Total
FY86	60.2%	5.4%	65.6%	34.3%	0.1%	34.4%
FY87	59.1%	5.5%	64.6%	35.2%	0.2%	35.4%
FY88	58.2%	6.0%	64.2%	35.5%	0.3%	35.8%
FY89	58.0%	5.9%	63.9%	35.7%	0.4%	36.1%
FY90	56.4%	5.7%	62.2%	37.4%	0.4%	37.8%
FY91	56.3%	5.7%	62.0%	37.5%	0.5%	38.0%
FY92	55.1%	5.7%	60.8%	38.1%	1.1%	39.2%
FY93	54.9%	5.6%	60.5%	38.4%	1.1%	39.5%
FY94	54.8%	5.7%	60.5%	38.3%	1.2%	39.5%
FY95	55.8%	5.5%	61.4%	37.4%	1.2%	38.6%
FY96	56.3%	5.6%	61.9%	36.9%	1.3%	38.1%
FY97	59.9%	5.6%	65.5%	33.1%	1.4%	34.5%
FY98	60.1%	6.2%	66.2%	32.3%	1.5%	33.8%
FY99	59.6%	6.2%	65.8%	32.7%	1.5%	34.2%
FY00	61.1%	5.7%	66.8%	31.6%	1.6%	33.2%
FY01	57.6%	5.9%	63.5%	34.8%	1.7%	36.5%
FY02	55.9%	6.0%	61.9%	36.3%	1.8%	38.1%
FY03	55.2%	6.1%	61.3%	36.9%	1.8%	38.7%
FY04	55.3%	6.1%	61.4%	36.8%	1.8%	38.6%
FY05	55.4%	5.8%	61.2%	37.0%	1.8%	38.8%
FY06	56.2%	5.6%	61.8%	36.4%	1.8%	38.2%
FY07	56.7%	5.5%	62.1%	36.1%	1.8%	37.9%
FY08	56.3%	5.3%	61.6%	36.7%	1.8%	38.4%
FY09	53.7%	5.3%	59.1%	39.2%	1.7%	40.9%
FY10	52.7%	5.3%	58.0%	40.3%	1.8%	42.0%
FY11	53.5%	5.2%	58.7%	39.5%	1.8%	41.3%
FY12	54.6%	5.0%	59.6%	38.6%	1.8%	40.4%
FY13	55.5%	4.7%	60.2%	38.0%	1.8%	39.8%
FY14	54.8%	4.8%	59.7%	38.4%	1.9%	40.3%
FY15	56.2%	4.9%	61.1%	36.9%	2.0%	38.9%
FY16	56.0%	6.2%	62.2%	35.9%	1.9%	37.8%

D. STATE GENERAL PURPOSE TAX REVENUES

Table 6 shows the amount of state general purpose revenue (GPR) taxes and those taxes as a percent of personal income from FY86 to FY16. As discussed previously in Section B, the individual income tax generally rose through the 1990s, reaching its highpoint of 4.0% for the period in FY00, and then declining to 3.1%.

From FY86 to FY91, GPR excise taxes, primarily the tax on cigarettes, declined from 0.25% to 0.21% of personal income. Excise taxes remained at approximately that level until FY07. 2007 Wisconsin Act 20 increased the cigarette tax by \$1.00 per pack, from \$0.77 to \$1.77, effective January 1, 2008 and 2009 Wisconsin Act 28 provided for another increase of 75 cents per pack, from \$1.77 to \$2.52, effective September 1, 2009. From FY07 to FY16, GPR excise taxes increased from 0.18% to 0.27% of personal income.

Public utility taxes have declined throughout the period, from 0.40% to 0.14% of personal income. Decreases in the tax on telecommunications companies account for nearly the entire change. These companies paid \$158 million in taxes in FY86 dropping to \$76 million in FY16. Much of the decline is attributable to a change in the tax on telecommunications companies, from a gross revenues tax prior to FY98 to a property tax, with the transition occurring between FY98 and FY01.

**TABLE 6
STATE GENERAL PURPOSE REVENUE TAXES, FY86-FY16**

Fiscal Year	General							
	Individual Income	Sales and Use	Corporate Net Income	Excise	Public Utility	Estate	Insurance Premiums	Other
Amount (\$ millions)								
FY86	2,239.1	1,543.3	407.6	167.0	262.3	75.2	59.6	21.4
FY87	2,224.1	1,651.9	470.7	173.7	256.0	85.6	67.0	26.0
FY88	2,320.0	1,769.1	461.4	185.8	242.8	98.1	71.8	24.7
FY89	2,576.1	1,888.2	448.4	185.3	241.9	98.0	71.3	27.2
FY90	2,624.9	1,983.8	436.6	180.6	234.4	92.2	69.5	27.6
FY91	3,003.4	2,026.7	440.9	181.2	241.0	75.6	76.7	27.4
FY92	3,142.2	2,127.3	437.7	193.2	261.6	57.6	82.8	37.1
FY93	3,445.8	2,260.6	492.0	213.0	278.3	53.8	86.9	40.7
FY94	3,628.7	2,427.9	541.3	219.6	268.2	53.2	96.0	42.7
FY95	3,904.5	2,571.2	631.8	223.4	272.0	40.8	94.4	40.4
FY96	4,157.4	2,704.2	636.0	245.4	285.3	45.6	92.3	43.3
FY97	4,544.7	2,864.4	643.8	253.9	306.2	50.8	94.6	45.5
FY98	5,047.3	3,047.4	627.0	299.1	288.4	80.1	88.1	50.9
FY99	5,162.2	3,284.7	635.2	308.9	287.1	116.9	97.0	56.3
FY00	5,962.0	3,501.7	644.6	301.9	260.0	133.3	86.9	55.6
FY01	5,156.6	3,609.9	537.2	299.8	239.2	77.1	89.0	54.7
FY02	4,979.7	3,695.8	503.0	348.3	252.2	82.6	96.1	62.5
FY03	5,052.0	3,737.9	526.5	354.8	276.8	68.7	114.9	68.1
FY04	5,277.1	3,899.3	650.5	355.5	269.8	86.4	123.6	77.1
FY05	5,622.7	4,038.7	764.1	359.4	254.4	112.3	129.8	87.7
FY06	6,126.6	4,127.6	773.2	368.7	275.1	108.6	134.7	90.8
FY07	6,573.8	4,158.6	890.1	365.8	284.9	121.1	141.4	82.2
FY08	6,713.7	4,268.0	837.8	540.3	297.5	158.8	156.6	70.3
FY09	6,222.7	4,084.0	629.5	647.6	320.1	20.9	136.3	52.1
FY10	6,089.2	3,944.2	834.5	757.9	319.4	0.9	130.7	54.9
FY11	6,700.7	4,109.0	852.9	720.8	341.3	0.1	140.0	47.3
FY12	7,041.7	4,288.7	906.6	709.5	365.9	0.3	148.1	53.8
FY13	7,496.8	4,410.1	925.4	689.5	341.3	0.3	159.3	63.0
FY14	7,061.4	4,628.3	967.2	698.7	361.0	(0.1)	165.8	65.8
FY15	7,325.8	4,892.1	1,004.9	699.0	381.8	(0.1)	165.5	72.1
FY16	7,740.8	5,065.8	963.0	708.5	360.6	1.7	177.3	79.7
As a Percent of Personal Income								
FY86	3.39%	2.34%	0.62%	0.25%	0.40%	0.11%	0.09%	0.03%
FY87	3.19%	2.37%	0.68%	0.25%	0.37%	0.12%	0.10%	0.04%
FY88	3.15%	2.40%	0.63%	0.25%	0.33%	0.13%	0.10%	0.03%
FY89	3.30%	2.42%	0.57%	0.24%	0.31%	0.13%	0.09%	0.03%
FY90	3.08%	2.33%	0.51%	0.21%	0.27%	0.11%	0.08%	0.03%
FY91	3.33%	2.25%	0.49%	0.20%	0.27%	0.08%	0.09%	0.03%
FY92	3.36%	2.27%	0.47%	0.21%	0.28%	0.06%	0.09%	0.04%
FY93	3.41%	2.23%	0.49%	0.21%	0.28%	0.05%	0.09%	0.04%
FY94	3.41%	2.28%	0.51%	0.21%	0.25%	0.05%	0.09%	0.04%
FY95	3.46%	2.28%	0.56%	0.20%	0.24%	0.04%	0.08%	0.04%
FY96	3.50%	2.28%	0.54%	0.21%	0.24%	0.04%	0.08%	0.04%
FY97	3.62%	2.28%	0.51%	0.20%	0.24%	0.04%	0.08%	0.04%
FY98	3.79%	2.29%	0.47%	0.22%	0.22%	0.06%	0.07%	0.04%
FY99	3.62%	2.31%	0.45%	0.22%	0.20%	0.08%	0.07%	0.04%
FY00	4.02%	2.36%	0.43%	0.20%	0.18%	0.09%	0.06%	0.04%
FY01	3.27%	2.29%	0.34%	0.19%	0.15%	0.05%	0.06%	0.03%
FY02	3.02%	2.24%	0.31%	0.21%	0.15%	0.05%	0.06%	0.04%
FY03	2.98%	2.21%	0.31%	0.21%	0.16%	0.04%	0.07%	0.04%
FY04	3.01%	2.22%	0.37%	0.20%	0.15%	0.05%	0.07%	0.04%
FY05	3.05%	2.19%	0.41%	0.20%	0.14%	0.06%	0.07%	0.05%
FY06	3.21%	2.17%	0.41%	0.19%	0.14%	0.06%	0.07%	0.05%
FY07	3.25%	2.05%	0.44%	0.18%	0.14%	0.06%	0.07%	0.04%
FY08	3.18%	2.02%	0.40%	0.26%	0.14%	0.08%	0.07%	0.03%
FY09	2.85%	1.87%	0.29%	0.30%	0.15%	0.01%	0.06%	0.02%
FY10	2.80%	1.81%	0.38%	0.35%	0.15%	0.00%	0.06%	0.03%
FY11	3.04%	1.86%	0.39%	0.33%	0.15%	0.00%	0.06%	0.02%
FY12	3.02%	1.84%	0.39%	0.30%	0.16%	0.00%	0.06%	0.02%
FY13	3.08%	1.81%	0.38%	0.28%	0.14%	0.00%	0.07%	0.03%
FY14	2.84%	1.86%	0.39%	0.28%	0.15%	0.00%	0.07%	0.03%
FY15	2.85%	1.91%	0.39%	0.27%	0.15%	0.00%	0.06%	0.03%
FY16	2.92%	1.91%	0.36%	0.27%	0.14%	0.00%	0.07%	0.03%

**TABLE 7
PERCENTAGE DISTRIBUTION OF STATE GENERAL PURPOSE REVENUE TAX, FY86 – FY16**

Fiscal Year	Individual Income	General Sales and Use	Corporate Net Income	Excise	Public Utility	Estate	Insurance Premiums	Other
Percent Distribution								
FY86	46.89%	32.32%	8.53%	3.50%	5.49%	1.58%	1.25%	0.45%
FY87	44.89%	33.34%	9.50%	3.50%	5.17%	1.73%	1.35%	0.52%
FY88	44.84%	34.19%	8.92%	3.59%	4.69%	1.90%	1.39%	0.48%
FY89	46.53%	34.11%	8.10%	3.35%	4.37%	1.77%	1.29%	0.49%
FY90	46.46%	35.12%	7.73%	3.20%	4.15%	1.63%	1.23%	0.49%
FY91	49.46%	33.37%	7.26%	2.98%	3.97%	1.25%	1.26%	0.45%
FY92	49.56%	33.56%	6.90%	3.05%	4.13%	0.91%	1.31%	0.59%
FY93	50.15%	32.90%	7.16%	3.10%	4.05%	0.78%	1.26%	0.59%
FY94	49.86%	33.36%	7.44%	3.02%	3.69%	0.73%	1.32%	0.59%
FY95	50.20%	33.06%	8.12%	2.87%	3.50%	0.52%	1.21%	0.52%
FY96	50.64%	32.94%	7.75%	2.99%	3.48%	0.56%	1.12%	0.53%
FY97	51.62%	32.53%	7.31%	2.88%	3.48%	0.58%	1.07%	0.52%
FY98	52.97%	31.98%	6.58%	3.14%	3.03%	0.84%	0.92%	0.53%
FY99	51.89%	33.02%	6.38%	3.11%	2.89%	1.18%	0.98%	0.57%
FY00	54.47%	31.99%	5.89%	2.76%	2.38%	1.22%	0.79%	0.51%
FY01	51.24%	35.87%	5.34%	2.98%	2.38%	0.77%	0.88%	0.54%
FY02	49.70%	36.88%	5.02%	3.48%	2.52%	0.82%	0.96%	0.62%
FY03	49.53%	36.65%	5.16%	3.48%	2.71%	0.67%	1.13%	0.67%
FY04	49.14%	36.31%	6.06%	3.31%	2.51%	0.80%	1.15%	0.72%
FY05	49.46%	35.52%	6.72%	3.16%	2.24%	0.99%	1.14%	0.77%
FY06	51.03%	34.38%	6.44%	3.07%	2.29%	0.90%	1.12%	0.76%
FY07	52.10%	32.96%	7.05%	2.90%	2.26%	0.96%	1.12%	0.65%
FY08	51.47%	32.72%	6.42%	4.14%	2.28%	1.22%	1.20%	0.54%
FY09	51.37%	33.72%	5.20%	5.35%	2.64%	0.17%	1.13%	0.43%
FY10	50.19%	32.51%	6.88%	6.25%	2.63%	0.01%	1.08%	0.45%
FY11	51.89%	31.82%	6.61%	5.58%	2.64%	0.00%	1.08%	0.37%
FY12	52.10%	31.73%	6.71%	5.25%	2.71%	0.00%	1.10%	0.40%
FY13	53.22%	31.31%	6.57%	4.89%	2.42%	0.00%	1.13%	0.45%
FY14	50.63%	33.18%	6.93%	5.01%	2.59%	0.00%	1.19%	0.47%
FY15	50.38%	33.64%	6.91%	4.81%	2.63%	0.00%	1.14%	0.50%
FY16	51.27%	33.55%	6.38%	4.69%	2.39%	0.01%	1.17%	0.53%

E. LOCAL TAXES

In FY16, local school districts accounted for approximately \$4.9 billion in taxes, all in property taxes; municipal governments raised another \$2.7 billion, nearly all in property taxes, while counties raised \$2.4 billion, including \$2.1 billion in property taxes and \$351 million in sales taxes. Technical college districts imposed property taxes totaling \$416 million and other local governments imposed property taxes of \$512 million and other taxes totaling \$80 million.

Table 8 shows the amount of taxes raised by local governments from FY86 to FY16, along with those taxes as a percent of income and the percentage distribution of those taxes. The amount of property tax for each local government is gross property tax, prior to state property tax credits on the property tax bill. Variation in local government tax burdens results from variation in not only local government spending, but also state aids, since those aids are an important source of revenue for local governments in Wisconsin, especially school districts.

**TABLE 8A
Wisconsin Local Taxes by Taxing Jurisdiction, FY86 – FY16**

Fiscal Year	School District	Municipality			County			Vocational College	Other Local Governments			Local Government Total			
	Gross Property	Gross Property	Other	Total	Gross Property	Other	Total	Gross Property	Gross Property	Other	Total	Gross Property	Property Tax Credits	Net Property	Other
	Amount (\$ millions)														
FY86	1,738.3	646.5	11.4	657.9	489.8	-	489.8	185.6	118.7	-	118.7	3,179.0	459.1	2,719.9	11.4
FY87	1,908.0	709.4	13.5	722.9	527.0	1.7	528.7	189.5	131.4	-	131.4	3,465.3	517.8	2,947.5	15.2
FY88	1,840.4	755.0	15.2	770.2	551.2	13.2	564.5	195.1	133.0	-	133.0	3,474.8	319.3	3,155.5	28.4
FY89	1,989.9	796.8	16.7	813.5	595.4	20.8	616.2	199.7	148.3	-	148.3	3,730.1	319.3	3,410.7	37.5
FY90	2,158.5	845.8	18.5	864.3	672.6	26.5	699.1	214.6	168.2	-	168.2	4,059.6	319.3	3,740.3	45.0
FY91	2,356.4	893.7	20.6	914.3	697.5	37.5	735.0	235.4	177.4	-	177.4	4,360.4	319.3	4,041.1	58.1
FY92	2,568.0	939.3	22.6	961.9	752.8	109.1	861.9	251.2	194.8	-	194.8	4,706.1	319.3	4,386.8	131.7
FY93	2,843.8	1,003.4	24.1	1,027.5	814.6	119.5	934.2	268.7	195.9	-	195.9	5,126.4	319.3	4,807.1	143.6
FY94	2,988.1	1,055.3	26.6	1,081.9	860.7	130.4	991.1	289.8	209.6	-	209.6	5,403.3	319.3	5,084.0	157.0
FY95	2,995.7	1,117.0	24.2	1,141.2	909.5	139.2	1,048.7	310.6	202.3	2.3	204.6	5,535.2	319.3	5,215.9	165.6
FY96	3,023.6	1,174.4	24.8	1,199.2	964.5	146.7	1,111.3	331.3	204.8	14.9	219.7	5,698.6	319.3	5,379.3	186.4
FY97	2,528.1	1,267.4	25.2	1,292.6	1,017.7	156.9	1,174.6	350.4	171.0	26.7	197.7	5,334.6	469.3	4,865.3	208.8
FY98	2,590.4	1,351.1	28.6	1,379.7	1,091.2	179.4	1,270.6	371.1	185.5	28.6	214.1	5,589.3	469.3	5,120.0	236.5
FY99	2,735.8	1,435.2	32.5	1,467.7	1,157.4	182.7	1,340.1	396.2	200.6	34.2	234.8	5,925.2	469.3	5,455.9	249.4
FY00	2,795.2	1,486.9	38.0	1,524.9	1,217.7	208.6	1,426.3	430.1	207.7	35.1	242.8	6,137.6	469.3	5,668.3	281.8
FY01	2,927.8	1,607.1	39.2	1,646.3	1,316.1	217.8	1,533.8	466.3	229.9	44.8	274.8	6,547.2	469.3	6,077.9	301.8
FY02	3,071.8	1,713.4	37.4	1,750.8	1,420.0	228.2	1,648.2	511.6	264.4	57.3	321.8	6,981.2	469.3	6,511.9	322.9
FY03	3,192.0	1,796.0	38.4	1,834.4	1,490.5	232.7	1,723.2	541.9	276.2	59.1	335.2	7,296.5	469.3	6,827.2	330.1
FY04	3,367.6	1,852.5	40.0	1,892.5	1,544.8	252.2	1,796.9	565.3	284.9	58.6	343.5	7,615.1	469.3	7,145.8	350.8
FY05	3,610.7	1,949.2	42.3	1,991.5	1,615.2	262.4	1,877.6	590.8	306.6	62.4	369.0	8,072.5	469.3	7,603.2	367.1
FY06	3,592.3	2,028.6	44.9	2,073.5	1,671.1	270.7	1,941.8	622.0	332.5	64.3	396.8	8,246.5	469.3	7,777.2	379.8
FY07	3,787.8	2,099.9	53.1	2,153.0	1,723.9	277.9	2,001.7	650.6	361.7	67.1	428.8	8,623.9	593.1	8,030.9	398.0
FY08	4,066.6	2,204.4	54.9	2,259.3	1,800.8	288.6	2,089.4	680.6	413.3	69.3	482.6	9,165.8	672.4	8,493.4	412.8
FY09	4,279.0	2,299.0	59.4	2,358.4	1,856.1	268.1	2,124.2	714.6	431.0	62.6	493.7	9,579.8	747.4	8,832.4	390.2
FY10	4,537.6	2,372.5	63.6	2,436.2	1,914.6	271.7	2,186.3	742.6	451.4	68.3	519.8	10,018.8	747.4	9,271.4	403.6
FY11	4,692.9	2,422.5	65.8	2,488.3	1,951.4	291.4	2,242.9	757.2	456.3	77.6	533.9	10,280.4	747.4	9,533.0	434.8
FY12	4,646.7	2,463.2	71.7	2,534.8	1,972.2	297.6	2,269.8	771.5	448.6	80.5	529.1	10,302.2	747.4	9,554.8	449.7
FY13	4,656.1	2,499.1	74.0	2,573.1	1,986.4	307.3	2,293.7	786.7	461.6	79.1	540.7	10,389.8	747.4	9,642.4	460.4
FY14	4,693.4	2,549.1	76.2	2,625.3	2,011.0	318.8	2,329.8	796.7	475.9	85.8	561.7	10,526.0	747.4	9,778.6	480.8
FY15	4,755.4	2,611.0	77.5	2,688.5	2,046.5	342.6	2,389.0	407.1	482.4	93.4	575.8	10,302.3	747.4	9,554.9	513.5
FY16	4,852.9	2,668.4	78.7	2,747.1	2,086.5	351.4	2,437.9	416.7	512.5	80.6	593.0	10,536.8	853.0	9,683.8	510.7

**TABLE 8B – Tax as Percent of Total
Wisconsin Local Taxes by Taxing Jurisdiction, FY86 – FY16**

Fiscal Year	School District	Municipality			County			Vocational College	Other Local Governments				Local Government Total			
	Gross Property	Gross Property	Other	Total	Gross Property	Other	Total	Gross Property	Gross Property	Other	Total	Gross Property	Property Tax Credits	Net Property	Other	
Percent Distribution																
FY86	63.6%	23.7%	0.4%	24.1%	17.9%	0.0%	17.9%	6.8%	4.3%	0.0%	4.3%	116.4%	-16.8%	99.6%	0.4%	
FY87	64.4%	23.9%	0.5%	24.4%	17.8%	0.1%	17.8%	6.4%	4.4%	0.0%	4.4%	117.0%	-17.5%	99.5%	0.5%	
FY88	57.8%	23.7%	0.5%	24.2%	17.3%	0.4%	17.7%	6.1%	4.2%	0.0%	4.2%	109.1%	-10.0%	99.1%	0.9%	
FY89	57.7%	23.1%	0.5%	23.6%	17.3%	0.6%	17.9%	5.8%	4.3%	0.0%	4.3%	108.2%	-9.3%	98.9%	1.1%	
FY90	57.0%	22.3%	0.5%	22.8%	17.8%	0.7%	18.5%	5.7%	4.4%	0.0%	4.4%	107.2%	-8.4%	98.8%	1.2%	
FY91	57.5%	21.8%	0.5%	22.3%	17.0%	0.9%	17.9%	5.7%	4.3%	0.0%	4.3%	106.4%	-7.8%	98.6%	1.4%	
FY92	56.8%	20.8%	0.5%	21.3%	16.7%	2.4%	19.1%	5.6%	4.3%	0.0%	4.3%	104.2%	-7.1%	97.1%	2.9%	
FY93	57.4%	20.3%	0.5%	20.8%	16.5%	2.4%	18.9%	5.4%	4.0%	0.0%	4.0%	103.5%	-6.4%	97.1%	2.9%	
FY94	57.0%	20.1%	0.5%	20.6%	16.4%	2.5%	18.9%	5.5%	4.0%	0.0%	4.0%	103.1%	-6.1%	97.0%	3.0%	
FY95	55.7%	20.8%	0.4%	21.2%	16.9%	2.6%	19.5%	5.8%	3.8%	0.0%	3.8%	102.9%	-5.9%	96.9%	3.1%	
FY96	54.3%	21.1%	0.4%	21.5%	17.3%	2.6%	20.0%	6.0%	3.7%	0.3%	3.9%	102.4%	-5.7%	96.7%	3.3%	
FY97	49.8%	25.0%	0.5%	25.5%	20.1%	3.1%	23.1%	6.9%	3.4%	0.5%	3.9%	105.1%	-9.2%	95.9%	4.1%	
FY98	48.4%	25.2%	0.5%	25.8%	20.4%	3.3%	23.7%	6.9%	3.5%	0.5%	4.0%	104.3%	-8.8%	95.6%	4.4%	
FY99	48.0%	25.2%	0.6%	25.7%	20.3%	3.2%	23.5%	6.9%	3.5%	0.6%	4.1%	103.9%	-8.2%	95.6%	4.4%	
FY00	47.0%	25.0%	0.6%	25.6%	20.5%	3.5%	24.0%	7.2%	3.5%	0.6%	4.1%	103.2%	-7.9%	95.3%	4.7%	
FY01	45.9%	25.2%	0.6%	25.8%	20.6%	3.4%	24.0%	7.3%	3.6%	0.7%	4.3%	102.6%	-7.4%	95.3%	4.7%	
FY02	44.9%	25.1%	0.5%	25.6%	20.8%	3.3%	24.1%	7.5%	3.9%	0.8%	4.7%	102.1%	-6.9%	95.3%	4.7%	
FY03	44.6%	25.1%	0.5%	25.6%	20.8%	3.3%	24.1%	7.6%	3.9%	0.8%	4.7%	101.9%	-6.6%	95.4%	4.6%	
FY04	44.9%	24.7%	0.5%	25.2%	20.6%	3.4%	24.0%	7.5%	3.8%	0.8%	4.6%	101.6%	-6.3%	95.3%	4.7%	
FY05	45.3%	24.5%	0.5%	25.0%	20.3%	3.3%	23.6%	7.4%	3.8%	0.8%	4.6%	101.3%	-5.9%	95.4%	4.6%	
FY06	44.0%	24.9%	0.6%	25.4%	20.5%	3.3%	23.8%	7.6%	4.1%	0.8%	4.9%	101.1%	-5.8%	95.3%	4.7%	
FY07	44.9%	24.9%	0.6%	25.5%	20.5%	3.3%	23.7%	7.7%	4.3%	0.8%	5.1%	102.3%	-7.0%	95.3%	4.7%	
FY08	45.7%	24.8%	0.6%	25.4%	20.2%	3.2%	23.5%	7.6%	4.6%	0.8%	5.4%	102.9%	-7.5%	95.4%	4.6%	
FY09	46.4%	24.9%	0.6%	25.6%	20.1%	2.9%	23.0%	7.7%	4.7%	0.7%	5.4%	103.9%	-8.1%	95.8%	4.2%	
FY10	46.9%	24.5%	0.7%	25.2%	19.8%	2.8%	22.6%	7.7%	4.7%	0.7%	5.4%	103.6%	-7.7%	95.8%	4.2%	
FY11	47.1%	24.3%	0.7%	25.0%	19.6%	2.9%	22.5%	7.6%	4.6%	0.8%	5.4%	103.1%	-7.5%	95.6%	4.4%	
FY12	46.4%	24.6%	0.7%	25.3%	19.7%	3.0%	22.7%	7.7%	4.5%	0.8%	5.3%	103.0%	-7.5%	95.5%	4.5%	
FY13	46.1%	24.7%	0.7%	25.5%	19.7%	3.0%	22.7%	7.8%	4.6%	0.8%	5.4%	102.8%	-7.4%	95.4%	4.6%	
FY14	45.7%	24.8%	0.7%	25.6%	19.6%	3.1%	22.7%	7.8%	4.6%	0.8%	5.5%	102.6%	-7.3%	95.3%	4.7%	
FY15	47.2%	25.9%	0.8%	26.7%	20.3%	3.4%	23.7%	4.0%	4.8%	0.9%	5.7%	102.3%	-7.4%	94.9%	5.1%	
FY16	47.6%	26.2%	0.8%	26.9%	20.5%	3.4%	23.9%	4.1%	5.0%	0.8%	5.8%	103.4%	-8.4%	95.0%	5.0%	

**TABLE 8C – Tax as a Percent of Personal Income
Wisconsin Local Taxes by Taxing Jurisdiction, FY86 – FY16**

Fiscal Year	School District	Municipality			County			Vocational College	Other Local Governments				Local Government Total			
	Gross Property	Gross Property	Other	Total	Gross Property	Other	Total	Gross Property	Gross Property	Other	Total	Gross Property	Property Tax Credits	Net Property	Other	
As a Percent of Personal Income																
FY86	2.63%	0.98%	0.02%	1.00%	0.74%	0.00%	0.74%	0.28%	0.18%	0.00%	0.18%	4.81%	-0.70%	4.12%	0.02%	
FY87	2.74%	1.02%	0.02%	1.04%	0.76%	0.00%	0.76%	0.27%	0.19%	0.00%	0.19%	4.97%	-0.74%	4.23%	0.02%	
FY88	2.50%	1.03%	0.02%	1.05%	0.75%	0.02%	0.77%	0.27%	0.18%	0.00%	0.18%	4.72%	-0.43%	4.29%	0.04%	
FY89	2.55%	1.02%	0.02%	1.04%	0.76%	0.03%	0.79%	0.26%	0.19%	0.00%	0.19%	4.77%	-0.41%	4.37%	0.05%	
FY90	2.53%	0.99%	0.02%	1.01%	0.79%	0.03%	0.82%	0.25%	0.20%	0.00%	0.20%	4.76%	-0.37%	4.39%	0.05%	
FY91	2.62%	0.99%	0.02%	1.01%	0.77%	0.04%	0.82%	0.26%	0.20%	0.00%	0.20%	4.84%	-0.35%	4.48%	0.06%	
FY92	2.74%	1.00%	0.02%	1.03%	0.80%	0.12%	0.92%	0.27%	0.21%	0.00%	0.21%	5.03%	-0.34%	4.69%	0.14%	
FY93	2.81%	0.99%	0.02%	1.02%	0.81%	0.12%	0.92%	0.27%	0.19%	0.00%	0.19%	5.07%	-0.32%	4.75%	0.14%	
FY94	2.81%	0.99%	0.02%	1.02%	0.81%	0.12%	0.93%	0.27%	0.20%	0.00%	0.20%	5.08%	-0.30%	4.78%	0.15%	
FY95	2.65%	0.99%	0.02%	1.01%	0.81%	0.12%	0.93%	0.27%	0.18%	0.00%	0.18%	4.90%	-0.28%	4.62%	0.15%	
FY96	2.55%	0.99%	0.02%	1.01%	0.81%	0.12%	0.94%	0.28%	0.17%	0.01%	0.19%	4.80%	-0.27%	4.53%	0.16%	
FY97	2.01%	1.01%	0.02%	1.03%	0.81%	0.12%	0.94%	0.28%	0.14%	0.02%	0.16%	4.25%	-0.37%	3.87%	0.17%	
FY98	1.94%	1.01%	0.02%	1.04%	0.82%	0.13%	0.95%	0.28%	0.14%	0.02%	0.16%	4.20%	-0.35%	3.84%	0.18%	
FY99	1.92%	1.01%	0.02%	1.03%	0.81%	0.13%	0.94%	0.28%	0.14%	0.02%	0.16%	4.16%	-0.33%	3.83%	0.18%	
FY00	1.89%	1.00%	0.03%	1.03%	0.82%	0.14%	0.96%	0.29%	0.14%	0.02%	0.16%	4.14%	-0.32%	3.82%	0.19%	
FY01	1.85%	1.02%	0.02%	1.04%	0.83%	0.14%	0.97%	0.30%	0.15%	0.03%	0.17%	4.15%	-0.30%	3.85%	0.19%	
FY02	1.86%	1.04%	0.02%	1.06%	0.86%	0.14%	1.00%	0.31%	0.16%	0.03%	0.20%	4.24%	-0.28%	3.95%	0.20%	
FY03	1.88%	1.06%	0.02%	1.08%	0.88%	0.14%	1.02%	0.32%	0.16%	0.03%	0.20%	4.31%	-0.28%	4.03%	0.19%	
FY04	1.92%	1.06%	0.02%	1.08%	0.88%	0.14%	1.03%	0.32%	0.16%	0.03%	0.20%	4.34%	-0.27%	4.08%	0.20%	
FY05	1.96%	1.06%	0.02%	1.08%	0.88%	0.14%	1.02%	0.32%	0.17%	0.03%	0.20%	4.38%	-0.25%	4.13%	0.20%	
FY06	1.88%	1.06%	0.02%	1.09%	0.88%	0.14%	1.02%	0.33%	0.17%	0.03%	0.21%	4.33%	-0.25%	4.08%	0.20%	
FY07	1.87%	1.04%	0.03%	1.06%	0.85%	0.14%	0.99%	0.32%	0.18%	0.03%	0.21%	4.26%	-0.29%	3.97%	0.20%	
FY08	1.92%	1.04%	0.03%	1.07%	0.85%	0.14%	0.99%	0.32%	0.20%	0.03%	0.23%	4.34%	-0.32%	4.02%	0.20%	
FY09	1.96%	1.05%	0.03%	1.08%	0.85%	0.12%	0.97%	0.33%	0.20%	0.03%	0.23%	4.38%	-0.34%	4.04%	0.18%	
FY10	2.09%	1.09%	0.03%	1.12%	0.88%	0.12%	1.00%	0.34%	0.21%	0.03%	0.24%	4.60%	-0.34%	4.26%	0.19%	
FY11	2.13%	1.10%	0.03%	1.13%	0.89%	0.13%	1.02%	0.34%	0.21%	0.04%	0.24%	4.67%	-0.34%	4.33%	0.20%	
FY12	2.00%	1.06%	0.03%	1.09%	0.85%	0.13%	0.98%	0.33%	0.19%	0.03%	0.23%	4.43%	-0.32%	4.10%	0.19%	
FY13	1.91%	1.03%	0.03%	1.06%	0.82%	0.13%	0.94%	0.32%	0.19%	0.03%	0.22%	4.27%	-0.31%	3.97%	0.19%	
FY14	1.89%	1.03%	0.03%	1.06%	0.81%	0.13%	0.94%	0.32%	0.19%	0.03%	0.23%	4.24%	-0.30%	3.94%	0.19%	
FY15	1.85%	1.02%	0.03%	1.05%	0.80%	0.13%	0.93%	0.16%	0.19%	0.04%	0.22%	4.01%	-0.29%	3.72%	0.20%	
FY16	1.83%	1.01%	0.03%	1.04%	0.79%	0.13%	0.92%	0.16%	0.19%	0.03%	0.22%	3.98%	-0.32%	3.65%	0.19%	

Table 8 also shows total gross property tax, state property tax credits and net property tax – gross tax less credits – for all local governments. In FY88, a portion of state property tax credits was shifted to school aids. As a result, gross property taxes dropped to relative to FY87 income, but net property taxes rose.

A cut in gross property taxes in FY97 due to increased school aids was accompanied by a boost in the property tax credit appropriation to \$469 million, or 0.39% of income. That appropriation remained \$469 million through FY06, increasing in steps to \$747 million by FY09. The credit increased to \$853 million starting with December 2015 property tax bills. In FY16, state property tax credits reduced gross property tax by 0.16 % of income.

F. PROPERTY TAXES BY CLASS OF PROPERTY

Owners of residential property, consisting of owner-occupied housing and smaller rental housing, paid \$6.6 billion in net property taxes in FY16; that was 68.2% of total net property taxes. Commercial property, including retail, office and similar business property and larger rental housing complexes, contributed \$2.1 billion, or 21.4% of the total. Manufacturing property generated \$300 million, or 3.1% of the total; agricultural property generated \$295 million, or 3.0% of the total; other real property generated \$155 million, or 1.6% of the total; and personal property generated \$265 million, or 2.7% of the total.

The share contributed by agricultural land and personal property have declined in part to legislated decreases in their values. Agricultural property accounted for 12.2% of total property taxes in FY86, but only 3.0% in FY16. In the mid-1980s farm prices dropped due to surpluses, lower inflation, and decreased demand for agricultural land in Wisconsin as well as in the country. However, much of the decline in 1990s is due to use value assessment of farmland – while most other property is valued at its full market value, farmland is valued on the basis of the income it can generate from farming.

From FY86 to FY16, net property taxes fluctuated between 3.65% and 4.78% of personal income. Residential property taxes as a percent of income generally rose from FY86 to the mid-1990s, reaching a highpoint of 3.07% in FY11. Since then, increases in property tax credit funding, levy limits, and state aid payments have lowered the burden to 2.52% in FY16.

TABLE 9
Net Property Taxes by Class of Property, FY86 - FY16

Fiscal Year	Residential	Commercial	Manufacturing	Agricultural	Other Real Property	Personal Property	Total
Amount (\$ millions)							
FY86	1,619.1	488.2	127.8	333.8	42.2	133.3	2,744.4
FY87	1,776.5	546.5	133.8	317.8	44.7	152.1	2,971.4
FY88	1,919.9	606.3	137.4	303.6	46.6	166.0	3,179.8
FY89	2,072.7	683.4	143.3	307.1	48.0	181.6	3,436.1
FY90	2,268.0	755.5	154.1	326.4	51.1	204.5	3,759.6
FY91	2,459.9	822.6	166.6	341.7	53.4	224.7	4,068.9
FY92	2,689.3	894.9	178.5	353.9	55.4	241.4	4,413.4
FY93	2,992.6	965.4	194.3	378.0	59.1	260.7	4,850.1
FY94	3,208.6	1,002.9	199.1	380.6	60.1	267.3	5,118.6
FY95	3,350.8	1,011.1	196.6	370.3	59.4	264.6	5,252.8
FY96	3,512.2	1,024.0	196.8	362.5	59.2	264.7	5,419.4
FY97	3,224.4	930.1	177.4	299.1	52.6	225.2	4,908.8
FY98	3,418.5	968.5	186.4	302.0	57.6	233.1	5,166.1
FY99	3,656.6	1,031.1	200.4	297.6	71.6	248.2	5,505.5
FY00	3,849.0	1,077.4	210.8	298.6	85.1	200.7	5,721.6
FY01	4,160.2	1,167.1	228.5	260.7	106.2	212.4	6,135.1
FY02	4,471.5	1,252.7	241.3	262.2	124.8	221.9	6,574.4
FY03	4,753.2	1,308.5	245.2	223.4	145.7	218.4	6,894.4
FY04	5,023.8	1,365.4	244.1	211.3	164.4	208.8	7,217.8
FY05	5,395.6	1,448.6	244.2	219.4	165.9	207.9	7,681.6
FY06	5,576.0	1,478.2	234.9	243.8	121.3	203.2	7,857.4
FY07	5,788.8	1,525.3	226.2	245.1	126.7	201.2	8,113.3
FY08	6,113.7	1,626.4	233.5	257.2	136.2	210.9	8,577.9
FY09	6,314.9	1,722.6	244.2	264.4	143.3	230.3	8,919.7
FY10	6,590.8	1,832.8	254.7	282.9	152.0	245.0	9,358.3
FY11	6,755.9	1,891.8	267.7	246.5	202.9	252.5	9,617.2
FY12	6,757.0	1,914.0	273.5	245.4	201.6	245.8	9,637.4
FY13	6,791.3	1,989.4	291.3	297.0	154.8	198.3	9,722.2
FY14	6,836.3	2,049.8	304.3	303.7	156.6	207.3	9,858.1
FY15	6,615.2	2,017.0	293.3	275.8	149.0	268.0	9,618.3
FY16	6,665.1	2,086.9	299.5	295.1	155.0	265.5	9,767.2
Percent Distribution							
FY86	59.0%	17.8%	4.7%	12.2%	1.5%	4.9%	100.0%
FY87	59.8%	18.4%	4.5%	10.7%	1.5%	5.1%	100.0%
FY88	60.4%	19.1%	4.3%	9.5%	1.5%	5.2%	100.0%
FY89	60.3%	19.9%	4.2%	8.9%	1.4%	5.3%	100.0%
FY90	60.3%	20.1%	4.1%	8.7%	1.4%	5.4%	100.0%
FY91	60.5%	20.2%	4.1%	8.4%	1.3%	5.5%	100.0%
FY92	60.9%	20.3%	4.0%	8.0%	1.3%	5.5%	100.0%
FY93	61.7%	19.9%	4.0%	7.8%	1.2%	5.4%	100.0%
FY94	62.7%	19.6%	3.9%	7.4%	1.2%	5.2%	100.0%
FY95	63.8%	19.2%	3.7%	7.0%	1.1%	5.0%	100.0%
FY96	64.8%	18.9%	3.6%	6.7%	1.1%	4.9%	100.0%
FY97	65.7%	18.9%	3.6%	6.1%	1.1%	4.6%	100.0%
FY98	66.2%	18.7%	3.6%	5.8%	1.1%	4.5%	100.0%
FY99	66.4%	18.7%	3.6%	5.4%	1.3%	4.5%	100.0%
FY00	67.3%	18.8%	3.7%	5.2%	1.5%	3.5%	100.0%
FY01	67.8%	19.0%	3.7%	4.2%	1.7%	3.5%	100.0%
FY02	68.0%	19.1%	3.7%	4.0%	1.9%	3.4%	100.0%
FY03	68.9%	19.0%	3.6%	3.2%	2.1%	3.2%	100.0%
FY04	69.6%	18.9%	3.4%	2.9%	2.3%	2.9%	100.0%
FY05	70.2%	18.9%	3.2%	2.9%	2.2%	2.7%	100.0%
FY06	71.0%	18.8%	3.0%	3.1%	1.5%	2.6%	100.0%
FY07	71.3%	18.8%	2.8%	3.0%	1.6%	2.5%	100.0%
FY08	71.3%	19.0%	2.7%	3.0%	1.6%	2.5%	100.0%
FY09	70.8%	19.3%	2.7%	3.0%	1.6%	2.6%	100.0%
FY10	70.4%	19.6%	2.7%	3.0%	1.6%	2.6%	100.0%
FY11	70.2%	19.7%	2.8%	2.6%	2.1%	2.6%	100.0%
FY12	70.1%	19.9%	2.8%	2.5%	2.1%	2.6%	100.0%
FY13	69.9%	20.5%	3.0%	3.1%	1.6%	2.0%	100.0%
FY14	69.3%	20.8%	3.1%	3.1%	1.6%	2.1%	100.0%
FY15	68.8%	21.0%	3.0%	2.9%	1.5%	2.8%	100.0%
FY16	68.2%	21.4%	3.1%	3.0%	1.6%	2.7%	100.0%

Table 9 (continued)
Net Property Taxes by Class of Property, FY86 – FY16

Fiscal Year	Residential	Commercial	Manufacturing	Agricultural	Other Real Property	Personal Property	Total
As a Percent of Personal Income							
FY86	2.45%	0.74%	0.19%	0.51%	0.06%	0.20%	4.16%
FY87	2.55%	0.78%	0.19%	0.46%	0.06%	0.22%	4.26%
FY88	2.61%	0.82%	0.19%	0.41%	0.06%	0.23%	4.32%
FY89	2.65%	0.87%	0.18%	0.39%	0.06%	0.23%	4.40%
FY90	2.66%	0.89%	0.18%	0.38%	0.06%	0.24%	4.41%
FY91	2.73%	0.91%	0.18%	0.38%	0.06%	0.25%	4.52%
FY92	2.87%	0.96%	0.19%	0.38%	0.06%	0.26%	4.72%
FY93	2.96%	0.95%	0.19%	0.37%	0.06%	0.26%	4.79%
FY94	3.02%	0.94%	0.19%	0.36%	0.06%	0.25%	4.81%
FY95	2.97%	0.89%	0.17%	0.33%	0.05%	0.23%	4.65%
FY96	2.96%	0.86%	0.17%	0.31%	0.05%	0.22%	4.57%
FY97	2.57%	0.74%	0.14%	0.24%	0.04%	0.18%	3.91%
FY98	2.57%	0.73%	0.14%	0.23%	0.04%	0.18%	3.88%
FY99	2.57%	0.72%	0.14%	0.21%	0.05%	0.17%	3.87%
FY00	2.60%	0.73%	0.14%	0.20%	0.06%	0.14%	3.86%
FY01	2.63%	0.74%	0.14%	0.17%	0.07%	0.13%	3.89%
FY02	2.71%	0.76%	0.15%	0.16%	0.08%	0.13%	3.99%
FY03	2.81%	0.77%	0.14%	0.13%	0.09%	0.13%	4.07%
FY04	2.87%	0.78%	0.14%	0.12%	0.09%	0.12%	4.12%
FY05	2.93%	0.79%	0.13%	0.12%	0.09%	0.11%	4.17%
FY06	2.93%	0.78%	0.12%	0.13%	0.06%	0.11%	4.12%
FY07	2.86%	0.75%	0.11%	0.12%	0.06%	0.10%	4.01%
FY08	2.89%	0.77%	0.11%	0.12%	0.06%	0.10%	4.06%
FY09	2.89%	0.79%	0.11%	0.12%	0.07%	0.11%	4.08%
FY10	3.03%	0.84%	0.12%	0.13%	0.07%	0.11%	4.30%
FY11	3.07%	0.86%	0.12%	0.11%	0.09%	0.11%	4.36%
FY12	2.90%	0.82%	0.12%	0.11%	0.09%	0.11%	4.14%
FY13	2.79%	0.82%	0.12%	0.12%	0.06%	0.08%	4.00%
FY14	2.75%	0.83%	0.12%	0.12%	0.06%	0.08%	3.97%
FY15	2.58%	0.79%	0.11%	0.11%	0.06%	0.10%	3.75%
FY16	2.52%	0.79%	0.11%	0.11%	0.06%	0.10%	3.69%