

**Assembly Agriculture Committee
MEMO**

TO: Members of the Assembly Agriculture Committee
FROM: Beata Kalies, Committee Clerk
DATE: October 5th, 2001

Our office has received information on AGRICULTURAL VALUATION and USE-VALUE GUIDELINES for the 2001 assessment year.

If members of the Assembly Agriculture Committee would like a copy of these documents (50 pages), please give Beata a call 6-5831 or respond to this email. Thank you.

- ✓ - John Answorth
- ✓ - Mary Hubler
- ✓ - Rep. Kestell

USE-VALUE GUIDELINES

10/08/01

Farm Bureau - Summary

- Property taxes for farmland will drop in 2002.
- 2002 use values for determining property taxes on farmland have been approved by Dept of Rev's Farmland Advisory Com.
- Statewide, assessments on farmland will decline by an average of 45%.
- Farm Bureau estimates that the average farmer will be saving more than \$120/per acre in taxes under use value versus market value.



State of Wisconsin • DEPARTMENT OF REVENUE

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Scott McCallum
Governor

Richard G. Chandler
Secretary of Revenue

September 17, 2001

Mr. Donald Schneider
Chief Clerk, Wisconsin State Senate

Mr. John Scocos
Chief Clerk, Wisconsin State Assembly

Gentlemen:

The use-value assessment law, enacted in 1995 Act 27, specified duties of the Farmland Advisory Council and required the Council to report to the Legislature on the usefulness of use-value assessment as a way to preserve farmland and to reduce the conversion of farmland to other uses. At that time, Wisconsin became the 49th State to institute some form of use-value assessment of agricultural land.

Section 73.03(49)(a), Wis. Stats., requires the Farmland Advisory Council (the Council) to advise the Department of Revenue on the supplement to the *Wisconsin Property Assessment Manual (WPAM)* guidelines for assessing agricultural land, and on rules to implement use-value assessment of agricultural land and to reduce urban sprawl. The Council has met annually to review and adopt use-value guidelines and these are published in the *WPAM* for use by assessors and land owners. The guidelines for the 2001 assessment year are attached for your reference. The Council has also worked with the Department to develop information for inclusion in the *WPAM* regarding classification of land as agricultural land. Most recently, the Council and Department have been working on use-value guidelines for pasture and for specialty crops. The chapter of the *WPAM* on assessment of agricultural land is also attached for reference.

The Council has worked closely with the agricultural community and the Department in developing administrative rules to govern use-value assessments. These rules are now in place and, based on numbers of inquiries received by the Department of Revenue, appear to be working well.

Section 73.03(49)(b), repealed in 1999, required the Council to recommend an appropriate penalty for converting agricultural land to another use to discourage urban sprawl. The Council worked with the Legislature, agricultural organizations and other interested parties to devise a more effective penalty than the penalty in the original law. The penalty provisions were amended in 1999 Act 9. However, concerns about the penalty continue to be expressed and, therefore, the Council has asked the Department of Revenue to monitor the issue.

Section 73.03(49)(c) directs the Council to report on the usefulness of use-value as a way to preserve farmland. In principle, use-value assessment keeps farmland in production by reducing property taxes which equates to a reduction of a significant cost of agricultural production.

According to the Department of Agriculture, Trade and Consumer Protection, Wisconsin Agricultural Statistics Service, farmland was converted to other uses at an average rate of 36,450 acres per year from 1992 to 1995. Since use-value has been in place, the loss of farmland has slowed to an average of 29,930 acres per year. This 18 percent decrease is especially noteworthy in light of the strong economy Wisconsin experienced during the late 1990s – the first years under use-value assessment.

Additional evidence is provided in a March 2000 study by the University of Wisconsin – Extension, led by Douglas Jackson-Smith, for the "Wisconsin Farm Research Summary". A significant finding of Mr. Jackson-Smith's poll of farmers regarding use-value assessment of agricultural land is that use-value assessment is the only policy change that has had a positive impact on the majority of farmers.

The Wisconsin Department of Revenue, Division of State and Local Finance, will conduct an independent analysis in 2002 to develop additional information regarding the effects of use-value assessment on urban sprawl and other impacts of the program.

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Section 73.03(49)(d) requires the Council to recommend adjustments to the shared revenue formula and other formulae to accommodate adverse effects use-value may have on local governments. Until use-value assessment was fully implemented for calendar year 2000 assessments, there were no significant impacts on the various formulae. With use-value assessment now fully implemented, the Council will begin to accumulate data and with the assistance of the Department of Revenue, Division of State and Local Finance, issue a report with recommendations in 2002. Since the value of agricultural land comprises a very small percentage of total property value – agricultural land accounted for only 1.8 per cent of the total statewide equalized value in 2000 - the impact of use value assessment is expected to be minimal in most areas of the state.

In summary, use-value assessment is working as intended. It is providing farmers with tax relief which is sorely needed due to the current state of the agricultural economy.

Sincerely,



Richard G. Chandler
Chair, Farmland Advisory Council
Secretary of Revenue

cc: Members, Farmland Advisory Council
J. Rader, DOR

AGRICULTURAL VALUATION

In 1974, the State Legislature amended the Rule of Uniform Taxation in the Wisconsin Constitution to permit the preferential treatment of agricultural land. The 1995-97 Budget Act changed the standard for assessing farmland in Wisconsin. The goal of this legislation, known as *use-value assessment*, is to protect Wisconsin's farm economy and curb urban sprawl by taxing farmland based upon its agricultural productivity, rather than its potential for development.

Specifically, the value of agricultural land for assessment purposes was changed from market value to use-value. In a use-value assessment system, an agricultural property's use is the most important factor in determining its assessment classification.

The International Association of Assessing Officers (IAAO) textbook, *Property Appraisal and Assessment Administration*, defines "use-value" as "the value of a property for a specific use." In other words, the use-value of a particular parcel of real estate is directly related to the contributory value of the enterprise located upon it. The use-value legislation passed in 1995 requires that the assessed value of farmland be based on the income that could be generated from its rental for agricultural use. The income and rental from farming of comparable land are a function of its agricultural capability. Because any land could theoretically be used for agricultural purposes, statutes and administrative rules limit the benefit of use-value assessment to only those lands that qualify as "land devoted primarily to agricultural use."

Other significant changes relating to agricultural assessments include redefining the statutory classes of real property, creating a Farmland Advisory Council, and the imposition of a penalty for converting agricultural land to another use.

The following discussion highlights the law changes assessors will need to be aware of to perform assessments of agricultural land.

STATUTORY CHANGES

To accommodate use-value assessment, 1995 Wisconsin Act 27 created several new statutes and repealed or recreated some existing statutes. Foremost among the changed statutes is sec. 70.32, Stats., governing the valuation of real property.

1995 Wisconsin Act 27 modified the land classification system in towns, villages, and cities. Formerly, there were four classes of land in cities and

villages and six classes of land in towns. Act 27 modified sec. 70.32(2)(a), Stats., so the classes of land are the same in all municipalities. In towns, villages, and cities, assessors should segregate land on the basis of use into one of the following seven classes of real property:

1. Residential
2. Commercial
3. Manufacturing
4. Agricultural
5. Swamp & Waste
6. Productive Forest Land
7. Other

A new class of property, "Other," is not defined by statute, but by administrative rule. "Other" means agricultural buildings and improvements and the land necessary for their location and convenience.

The remaining classes of property retained their previous definitions with the exception that Act 27 specifies that Swamp & Waste and Productive Forest Land are not to have improvements.

Section 70.32(2)(c)(1) was repealed and recreated to more broadly define "agricultural land." This section formerly defined bodies of water at licensed private fish hatcheries as agricultural land. The recreated section defines agricultural land as "land, exclusive of buildings and improvements, that is devoted primarily to agricultural use, as defined by rule." Note that specific descriptions of both "parcel of agricultural land" and "land devoted primarily to agricultural use" are defined in the administrative rule. The definitions for these and other terms are contained in an amended administrative rule, Chapter Tax 18, *Assessment of Agricultural Property*.

Section 70.32(2r) was created to specify how use-value assessment of agricultural land will be implemented. Key provisions of sec. 70.32(2r) included a freeze on agricultural assessments at their 1995 level for 1996 and 1997. This freeze was to extend until the Farmland Advisory Council made its final recommendations on how use-value will be calculated. The assessment freeze had a termination date of December 31, 2008.

Section 70.32(2r)(b) specified a 10-year incremental phase-in to use-value beginning as early as 1998. The phase-in began in 1998 as the Farmland Advisory Council has completed its work on the administrative rule and valuation recommendations.

In October 1999 the Farmland Advisory Council voted to end the phase-in and move directly to full use value for the 2000 assessment year. As a result, agricultural land is now valued under section 70.32(2r)(c) beginning with the January 1, 2000 assessment.

FARMLAND ADVISORY COUNCIL

The legislation authorizing use-value assessment provided for the creation of a Farmland Advisory Council. The secretary of revenue chairs the ten member council and its other members represent agricultural, financial, academic, assessment, environmental, and governmental interests. Section 73.03(49) outlines the duties of the farmland advisory council. The law directs the council to perform the following:

- advise the Department of Revenue on the rules and guidelines for inclusion in the *Wisconsin Property Assessment Manual* regarding implementation of use-value assessment of agricultural land.
- recommend to the legislature an appropriate penalty for converting agricultural land to another use.
- annually report to the legislature on the effectiveness of use-value assessment as a way to preserve agricultural land and reduce its conversion to other uses.
- recommend a method of adjusting the shared revenue formula and other formulas using equalized values to compensate taxing jurisdictions adversely affected by use-value assessment.
- calculate the federal land bank's 5-year average capitalization rate and per-acre values for agricultural land based on estimated income generated from rental for agricultural use.
- work cooperatively with the Governor's Interagency Land Use Council.

PENALTY FOR CHANGE IN USE

As originally enacted, Act 27 created sec. 74.48(1) which penalized owners of agricultural land who *sold* their property under certain circumstances. In 1999, Wisconsin Act 9 modified sec. 74.48 to penalize owners of agricultural land that has been valued under s. 70.32 (2r) who *change its use* such that it is no longer classified and valued as agricultural land. The local taxation district will administer the penalty.

If a property owner changes the use of their agricultural land to any non-agricultural use that would require a change in assessment classification,

they will be subject to the penalty described in s. 74.48. The penalty provides for a payment equal to the difference between the property taxes that would have been levied on the land if the land had been assessed at full market value and the property taxes levied on the land for the last 2 years that the land has been valued under s. 70.32(2r).

FULL VALUATION COMPLIANCE

Section 70.05, Stats., describes the full valuation compliance requirements by which assessors must perform their work. Section 70.05(5)(a)1m. has been changed to redefine "class of property" so that it is in agreement with the changes made to sec. 70.32(2)(a) previously described. For the purposes of monitoring assessor compliance with full value requirements under sec. 70.05, agricultural land will no longer be considered in compliance measurements. Compliance will now be measured using the following classes of property only: (1) residential, (2) commercial, and (3) the sum of swamp or waste, forest, and other, and (4) personal property.

ASSESSMENT OF AGRICULTURAL PROPERTY BEGINNING IN 2000

For the 2000 assessment year and beyond, the assessment of agricultural property will be performed according to the statutory provisions in section 70.32(2r)(c). All parcels of agricultural land shall be assessed at full use value. Chapter Tax 18 - Subchapter II establishes the definitions and provides the criteria to implement the assessment of agricultural land. The following definitions will guide the assessor in the creation of an assessment roll.

DEFINITIONS

Important definitions relating to the assessment of agricultural property in Chapter Tax 18.05 follow:

- (1) "Agricultural use" means any of the following:
 - (a) Activities included in subsector 111 Crop Production, set forth in the North American Industry Classification System (NAICS), United States, 1997, published by the executive office of the president, U.S. office of management and budget. "Agricultural use" does not include growing short rotation woody trees with a growing and harvesting cycle of 10 years or less for pulp or tree stock under NAICS industry 111421.
 - (b) Activities included in subsector 112 Animal Production, set forth in the North American Industry Classification System, United States, 1997,

published by the executive office of the president, U.S. office of management and budget.

NOTE: Subsector 111 Crop Production and subsector 112 Animal Production, set forth in the North American Classification System, United States, 1997, published by the executive office of the president, U.S. office of management and budget, are reproduced in Appendix 11-A at the end of this chapter.

- (c) Growing christmas trees or ginseng.
 - (d) Land enrolled in any of the following Federal agriculture programs: the conservation reserve program under 7 C.F.R. 1410; the conservation reserve program 1986-1990 under 7 C.F.R. 704; the water bank program under 7 C.F.R. 752; the agricultural conservation program under 7 C.F.R. 701 or, provided that the land was in agricultural use under par. (a), (b) or (c) at the time of enrollment, the environmental quality incentives program under 7 C.F.R. 1466 or the conservation contract program under 7 C.F.R. 1951, Subpt. S, Exh.H.
 - (e) Land that is subject to an easement under any of the following programs provided that the land was in agricultural use under par. (a), (b) or (c) at the time the easement was acquired: the stream bank protection program under s. 23.094, Stats.; the conservation reserve enhancement program under s. 93.70, Stats.; or the nonpoint source water pollution abatement program under s. 281.65, Stats.
- (2) "Council" means the farmland advisory council under s. 73.03(49), Stats.
 - (3) "Department" means the department of revenue.
 - (4) "Land devoted primarily to agricultural use" means land in an agricultural use for the production season of the prior year, and not in a use that is incompatible with agricultural use on January 1 of the assessment year.
 - (5) "Other" means agricultural buildings and improvements and the land necessary for their location and convenience.
 - (6) "Parcel of agricultural land" means land, contained within a single legal description, that is devoted primarily to agricultural use.

CLASSIFICATION

Under Wisconsin's agricultural assessment law, the classification of a property *can* affect its assessed value. Therefore, assessors must carefully review the classification of all property to assure that it conforms to Section 70.32(2)(a) and the definitions in Chapter Tax 18. Any factor or use that prevents land from being placed in an agricultural use (cropland or pasture) precludes its classification as Class 4

(agricultural) land. For example, land left fallow or unpastured in the prior production season is not "land devoted primarily to agricultural use" (Ch. Tax 18.05(4)) and should be classified as Swamp or Waste (Class 5).

Agricultural - Class 4

Chapter Tax 18.06 (1) offers assessors the following guidance to assist with the general classification of agricultural land:

"An assessor shall classify as agricultural land devoted primarily to agricultural use. Land devoted primarily to agricultural use shall typically bear physical evidence of agricultural use, such as furrows, crops, fencing or livestock, appropriate to the production season. If physical evidence of agricultural use is not sufficient to determine agricultural use, the assessor may request of the owner or agent of the owner such information as is necessary to determine if the land is devoted primarily to agricultural use."

Assessors should carefully consider all relevant factors and definitions when determining land classification.

Class 4 agricultural includes all unimproved property used for farming. Agricultural land includes land that produces a crop or supports livestock. When evaluating a farm, assessors will first need to identify agricultural land. To be classified as agricultural land (Class 4), a parcel must be "devoted primarily to agricultural use." An "agricultural use," as defined in s. Tax 18.05(1), includes any activity listed under the North American Industrial Classification System subsector 111 Crop Production and 112 Animal Production, growing Christmas trees or ginseng, and land eligible for enrollment in specific federal agricultural programs. "Agricultural use" does not include growing short rotation woody trees with a growing and harvesting cycle of 10 years or less for pulp or tree stock under NAICS industry 111421.

Agricultural Classification Using NAICS

For land to be eligible for classification as "Agricultural," the activities and use of the property must fit within the definitions contained in Chapter Tax 18.05. Usually, the agricultural use of a property will be obvious.

Chapter Tax 18.05 refers to subsectors 111 & 112 of the North American Industry Classification System (NAICS) of the U.S. Office of Management & Budget for defining most of the "agricultural uses" that may make land eligible for classification as "agricultural"

land for assessment purposes. Consulting the NAICS manual definitions will assist the assessor in determining whether a particular use is an "agricultural use" and whether the property has "land devoted primarily to agricultural use."

Under the NAICS an "establishment" is described as "a single physical location, where business is conducted or where services or industrial operations are performed..." Agricultural establishments within NAICS Sector 11--Agriculture, Forestry, Fishing, and Hunting, include those primarily engaged in agricultural production. Farms are the establishment units used for the industrial classification of agricultural production. A farm may consist of a single tract of land or several separate tracts that may be owned or leased by one or more persons, or a partnership, corporation or other type of organization. Each operating establishment is assigned an industry code based on the primary product or group of products produced.

The NAICS Manual classifies establishments primarily engaged in crop (subsector 111) or livestock and livestock product (subsector 112) production when production accounts for 50 percent or more of the total value of sales for its agricultural products. Establishments with 50 percent or more crop or animal production with no one product or family of productions of an industry accounting for 50 percent of the establishment's agricultural production are treated as general combination crop farming classified in Industry 11199 "All Other Crop Farming," or Industry 11299 "All Other Animal Production."

Several uses of land may seem agricultural on the surface, but fail to meet the definitions in Chapter Tax 18.05 and, thus, are not eligible for classification as "agricultural" land. Some examples of uses that are *not* "agricultural uses" include those listed in the following NAICS sector and subsector groups:

- Sector 11. – Agriculture, Forestry, Fishing, and Hunting
 - Growing rotation woody trees with growth & harvest cycle of 10 years or less for pulp or tree stock (111421)
 - Timber tract operations (for sale of timber), (113110)
 - Forest nurseries (for reforestation) and gathering of forest products (barks, needles, moss, etc.), (113210)
 - Fishing preserves (114210)
 - Game preserves (114210)
 - Hunting preserves (114210)
 - Game propagation (114210)
 - Support activities for animal production (115210)
 - boarding horses
 - training horses, except racing
 - Support Activities for Forestry (115310)

- Sector 54. – Professional, Scientific, & Technical Services
 - Animal hospitals & shelters (541940)
- Sector 61. – Educational Services
 - Riding instruction academies & schools (611620)
- Sector 71. – Arts, Entertaining, and Recreation
 - Racetrack operation: e.g., horse, dog (711212)
 - Horses, race: training (711219)
 - Racing stables, operation of (711219)
 - Fishing piers & lakes, operation of (713990)
 - Rental of saddle horses (713990)
 - Riding stables (713990)
- Sector 81. – Other Services
 - Boarding kennels (812910)
 - Training animals (812910)

The aforementioned activities are those of commercial, rather than agricultural establishments. The important distinction is that land used for any of these activities is not used for the *production* of crops, livestock or livestock products.

Categories of Agricultural Land

Chapter Tax 18.06 (2) specifies five categories of agricultural land that assessors will use to describe the makeup of all parcels of agricultural land:

"For each legal description of property that includes a parcel of agricultural land, the assessor shall indicate on the property record card, by acreage, the category of agricultural land. Categories of agricultural land are the following:

- (a) First grade tillable cropland.
- (b) Second grade tillable cropland.
- (c) Third grade tillable cropland.
- (d) Pasture.
- (e) Specialty land."

Within the agricultural class, land is typically divided into two broad categories, *cropland* and *pasture*. Typically, the physical qualities of the underlying soil affect its potential uses. Except for tillable lands used for rotational grazing, the *actual use* of the land will support a general categorization as cropland or pasture. For croplands, the soil's characteristics and agricultural capabilities will guide the assessor to an accurate grade categorization. Assessors should categorize agricultural land uniformly throughout the municipality.

When discovering land in an agricultural use during the production season for the prior year and not in a use contrary to agricultural on the following January 1, the assessor determines the number of acres in each category(s) of agricultural land on the parcel. Categories of agricultural land – tillable grade 1, tillable grade 2, tillable grade 3 or pasture – are based

on soil productivity (yield in terms of corn). The soil productivity rating considers slope and erosion. Yield in terms of corn is a major determinant of land rent for agricultural purposes. Regardless of the crop grown, the method of valuation remains the same. It should be noted that the classification of land capable of being tilled but used as pasture is a function of capability and not use. For example, grade 2 tillable land may be used for growing corn, beans, potatoes, or grasses. Nevertheless, it remains grade 2 tillable based upon its capability to grow corn.

Land productivity varies depending on soil texture, soil structure, complement of plant nutrients, contour, water resources, moisture retention qualities and climate. The capability of some land may be insufficient to consistently produce an income to its owner. Due to variability in productivity, the assessor should grade agricultural cropland using information available from the USDA Natural Resource Conservation Service (formerly the Soil Conservation Service). The grading of soils should suggest the differential and measurable qualities that exist between soils. Appraisals of agricultural land are often based on a land grading system. A step-by-step outline for grading agricultural land can be found on pages 11-27 and 11-28.

In Wisconsin, assessors should divide agricultural lands into five categories on the property record card (PA-500): 1st grade, 2nd grade, 3rd grade, pasture, and specialty (see Figure 11-1). At this time, only cranberry beds and fish ponds are identified as specialty lands. The PA-500 form has been revised and now includes a line for specialty land.

Figure 11-1

CLASS		YEAR				
		NO AC	PER AC	LAND	IMPTS.	TOTAL
4	1st GR TILLABLE				XXXX	XXXX
	2nd GR TILLABLE				XXXX	XXXX
	3rd GR TILLABLE				XXXX	XXXX
	PASTURE				XXXX	XXXX
	SPECIALTY				XXXX	XXXX

Cropland

Generally, cropland is tilled land used for cultivating plants or agricultural produce, such as grain, vegetables, or fruit. It not only includes plowed land, but land in tame hay, marsh hay or in federal programs. Tillable land which is used for rotational

grazing should be classified as the appropriate grade of tillable land.

An agricultural property's greatest asset is its soil. The soil makeup in an area usually determines the type of farming. The soil conditions of a farm often dictate the amount and kind of soil management necessary to produce a crop. Soils play such an important part in rural agricultural valuation that it is essential to have a sound knowledge of soil makeup and productivity. Tillable cropland is differentiated into three categories or grades based on soil survey production capabilities, slope, and erosion ratings. These three categories of agricultural land are listed in Chapter Tax 18.06(2)(a), (b), and (c).

1st Grade Tillable

This category includes lands that are *tilled or otherwise planted* and used for farm purposes. Grade 1 soils consist of those soil series and types shown on the county soil survey as possessing the best production capabilities with suitable slope and erosion ratings. *It can include land planted in tame hay which is harvested for use on the farm or for sale and land enrolled in federal programs.*

2nd Grade Tillable

This category includes those lands used for farm purposes that are *tilled or otherwise planted* and made up of the soil series and types shown on the county soil survey as having a lesser production capability than 1st grade soils. It also includes lands consisting of those soil types with the best production capability but whose poorer slopes and erosion ratings exclude them from being classed as 1st grade. *Based on the predominant soil types found under irrigation across the state, all irrigated lands should be placed in this category unless the soil type is more appropriately categorized as 1st or 3rd grade tillable.*

3rd Grade Tillable

This category includes those lands used for farm purposes that are *tilled or otherwise planted* and made up of the soil series and types with the poorest productivity rating or those soils of higher productivity with the poorest slope and erosion ratings that prevent them from being classed in a higher grade. Marsh or other wild land that has never been cultivated, but from which grass is occasionally cut for use on the farm or for sale, is included in this category. Land entered into federal conservation programs is typically marginal (third grade tillable) cropland.

Pasture

This category includes land devoted to agricultural use, specifically the keeping, grazing or feeding of livestock for the sale of livestock or livestock products. Most pastureland has poor soil characteristics in terms of such characteristics such as productivity, slope, drainage, erosion, or rockiness that prevent its use as tillable cropland. Distinct areas where livestock do not enter because of such things as slope, rocks, water, or natural boundaries should be classified as swamp and waste or forest land. Open lands classed as 1st, 2nd, or 3rd grade tillable should be classed as such. Open pasture should only be classified as pasture if the soil is such that it could never be tilled due to poor soil conditions.

Land must meet certain conditions to qualify as pasture. Most important, pasture must be put to an agricultural use meeting the definition in Chapter Tax 18.

The following serves as a guideline for deciding if land is pastureland. Pastureland:

- includes open pasture, cut-over land, wooded pasture, and wetland pasture (this does not include tillable land used for rotational grazing)
- must be *primarily used for keeping, grazing or feeding livestock*
- must never have been successfully plowed or if it has been plowed, cultivation has been abandoned due to poor soil characteristics
- must be *devoted primarily* to and
- must be *predominantly used* as pasture
- must be *substantially* grazed by the livestock
- must be fenced to adequately prevent animals from straying

Wooded and Wetland Pasture

Active grazing keeps the undergrowth in check. This condition is apparent when one compares wooded or wetland pasture with unpastured woodland or wetland. This comparison is best made during the growing season. The undergrowth in wooded pasture will be grazed down allowing the livestock to roam freely under the tree canopy. Undergrowth in unpastured woodland is not grazed upon and thus is much thicker.

A few paths through a wooded area is not convincing evidence that the wooded area is being pastured. Also, periodic use of wooded areas is not convincing evidence that wooded areas are being pastured. The assessor should consider if the predominant use of woodland or wetland is pasture. The land should be pastured daily or on a reasonably periodic basis.

Marshland used for pasture should not be classified as swamp or waste (Class 5). If pastured marshland is cultivated, it should be categorized as first, second, or third grade tillable cropland.

Classification Abuse

Although the key to classification is *actual use*, the assessor should be aware of classification abuse. Examples of abuse are when:

- animals are placed in an area for a short time to give the impression of pasture use
- large acreage is claimed as pasture when only a few animal paths are present
- foliage and plant growth does not exist on the land

Bees and Grazing Land

NAICS, 1997 refers to bee and bee products in the following agricultural references:

1129 Other Animal Production

This industry group comprises establishments primarily engaged in raising animals and insects (except cattle, hogs and pigs, poultry, sheep and goats, animal aquaculture) for sale or product production. These establishments are primarily engaged in raising one of the following: bees, horses and other equines, rabbits and other fur-bearing animals, and so forth, and producing products, such as honey and other bee products. Establishments primarily engaged in raising a combination of animals with no one animal or family of animals accounting for one-half of the establishment's agricultural production (i.e., value of animals for market) are included in this industry group.

112910 Apiculture

This industry comprises establishments primarily engaged in raising bees. These establishments may collect and gather honey; and/or sell queen bees, packages of bees, royal jelly, bees' wax, propolis, venom, and/or other bee products.

Beekeepers in the United States range from hobbyists, to sideliners, to commercial operators. Hobbyists maintain 1 to 2 hives, sideliners maintain up to 500 hives, and commercial beekeepers operate 1,500 to 2,500 hives of bees. A commercial beekeeper derives their main source of income from beekeeping. One colony contains 20,000 to 30,000 bees. A typical colony gathers nectar in a 40 square mile area (25,600 acres). A bee can travel 3.5 miles from the colony on

a single flight at speeds reaching 15 miles per hour. While on these journeys a bee will come in contact with 50 to 100 flowers, returning to the hive carrying half their weight in pollen and nectar.

A typical Wisconsin beekeeper maintains 150-200 hives and generally has other sources of income. Hobbyists in Wisconsin maintain 1 to 2 hives, while sideliners in Wisconsin maintain up to 50 hives. Southern U.S. beekeepers are able to maintain higher numbers of hives due to the warmer climate and longer growing season. Many beekeepers in Wisconsin transport their bees south when the local growing season and pollination need is complete.

After becoming familiar with the area around the hive, bees travel further and at higher speeds and will cover any area that requires pollination.

The *Wisconsin Property Assessment Manual* uses the *North American Industry Classification System* for bees as described above. Use Value would apply to land associated with beekeeping if it can be demonstrated that the crops are for the consumption of the bees. Use Value would not apply to persons involved in the practice of beekeeping that are considered hobbyists or sideliners by bee industry standards in Wisconsin.

Pasture is land devoted to the keeping, grazing, or feeding of livestock for the sale of livestock or livestock products. Although honey is a livestock product, the following issues make it difficult to identify land as unique to "bee grazing land." Bees are:

- not generally "fenced" into a particular area. Unless substantial measures are taken to confine bees, they travel to other surrounding fields,
- often moved to different lands to take advantage of flavored honey crops and the need for pollination (e.g. clover, cranberries)

Oftentimes, the lands upon which bees graze are already considered agricultural as they produce a hay or fruit crop such as clover or cranberries. These lands are eligible for use-value given their land-based crop so the issue of bee use is moot.

Lands that are used to graze bees without producing a vegetable or grain crop would have to be evaluated by the assessor to determine if the use of the land was adequately dedicated as a commercial operation for the production of bee products as defined in NAICS above.

Specialty Land

Specialty land is land devoted primarily to an agricultural use that is unable to support typical crops or the pasturing of livestock. Two types of agricultural land that should be categorized as specialty land are lands dedicated to cranberry beds and aquaculture ponds.

Cranberry beds are usually located on low wetlands that are not generally adaptable to other agricultural endeavors. Therefore, they should be categorized as specialty land. Cranberries have been grown commercially in Wisconsin for more than 100 years. Early harvesting was confined to wild and natural uncultivated areas. However, over the years, the culture of cranberries has become a very specialized and technical agribusiness.

Aquaculture, also known as fish-farming, is a growing agribusiness in Wisconsin. As wild fish stocks diminish and regulations to prevent overharvest are placed upon them, the domestic raising and harvesting of fish has increased. Ponds used to raise fish are analogous to the fields and pastures that support production of crops and livestock.

More information on the assessment of cranberry farms and ponds used for aquaculture can be found in a section near the end of this chapter entitled Special Purpose Agricultural Land Valuation.

Other - Class 7

Agricultural buildings, improvements, and the land necessary for their location and convenience should be classified as "Other." A "farm set" is a collection of agricultural buildings with intrinsic land. Once an assessor determines that a collection of improvements is a "farm set," it should be classified as "Other." The actual acreage devoted to the farm set should be accurately determined and will vary depending on the location of the home and other improvements. The assessor should consider each parcel of improved property individually.

It is important to remember that "agricultural" land cannot include any buildings or improvements. Only unimproved land may be classified as "agricultural." However, minor auxiliary improvements such as an irrigation well or shed that are not part of the farm set may not justify any land allocation to "Other."

The critical factor defining "Other" property is its actual use supporting a farm enterprise. If an assessor obtains verifiable evidence that buildings on a farm are used for agricultural purposes, they qualify as "Other."

Another key characteristic that qualifies a group of buildings as "Other" is their ability to support farming. Put into the context of highest and best use analysis, the property can be classified as "Other" if the improvements meet the following criteria:

- 1) Agricultural use is reasonably probable.
 - Is this a farm set?
 - Are the improvements agricultural in nature, such as a barn, shed, or silo?
- 2) Agricultural use is legally permissible.
 - Is the land zoned agricultural?
 - Is farming or raising livestock permitted?
- 3) Agricultural use is physically possible and appropriately supported.
 - Is there adequate access to cropland and/or pasture?
- 4) Agricultural use is financially feasible.
 - Would an agricultural use adequately support the farm set?

For example, a house, barn, silos, and sheds are situated on 3 acres of an operating 40 acre farm. The farm set is used in agriculture and meets all of the highest and best use criteria. Therefore, this farm set should be classified as "Other" (Class 7).

In contrast, consider a 40 acre parcel of which 38 acres that the new owner rents to a farmer for an agricultural use. A house and garage are built on the other 2 acres. The house and garage are not *used* in agriculture. In addition, the highest and best use of the house and garage by themselves cannot be agricultural as they could not support a farming operation. Therefore, the house and garage cannot be classified "Other" and should be classified as residential (Class 1). However, the remaining 38 acres are in agricultural use and qualify as agricultural (Class 4) land. Highest and best use analysis is discussed in chapter 7. Highest and best use is also discussed in great detail in many other appraisal and assessment texts.

CLASSIFICATION EXAMPLES

The following examples illustrate the considerations necessary to properly classify properties containing parcels of agricultural land.

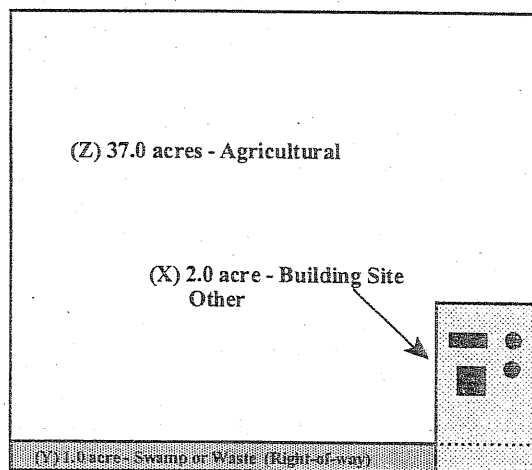
Agricultural, Other and Swamp or Waste

A farm consisting of a full quarter-quarter section (40 acres) includes an area in the southeast corner of the parcel where the house, barn, silos and auxiliary agricultural buildings are found (the building site or farm set). The parcel has 1,320 feet of road frontage on one side. The farmer owns the land to the center of

the roadway. The road right-of-way extends 33 feet from the center of the road to each side. No area within the right-of-way is farmed. The building site is 2.0 acres (130' x 650') with shade trees, an evergreen windbreak, and a maintained lawn.

When considering the classification of this parcel, the assessor should identify improvements and land that qualify as "Other." In Figure 11-2, 2.0 acres around the house and other improvements (X) are "necessary for their location and convenience." The farmer also maintains a lawn around the house. The lawn is "Other" as it is "in a use that is incompatible with agricultural use."

Figure 11-2



Rural parcels frequently include land under a public roadway subject to a right-of-way easement. Only areas subject to a right-of-way easement bordering a "parcel of agricultural land" and *not* "devoted primarily to agricultural use" should be classified as Swamp or Waste (Class 5). Land under right-of way easements fronting non-agricultural lands should be classified according to the adjacent use (e.g., other, forest, commercial, residential). If a farmer tills or uses land subject to a right-of-way as pasture, it should be classified as Agricultural (Class 4). Refer to the metes and bounds description section in Chapter 5 for further information on right-of-ways. In this example, the area under the right-of-way (Y) fronting the building site should be classified "Other." This arrangement is depicted in Figure 11-2.

In the example (Figure 11-2), an assessor would measure and classify this parcel as follows:

Swamp or Waste - Class 5 - Parcel Y

Road Right-of-Way:
 1,320' x 33' = 43,560 sq. ft.
 (less Building Site road frontage)
 130' x 33' = (4,290) sq. ft.
 Total Swamp or Waste: 39,270 sq. ft.
 or 0.902 acre
 rounded to 1.0 acre

Other - Class 7 - Parcel X

Building Site:
 130' x 650' = 84,500 sq. ft.
 Total Other: 84,500 sq. ft.
 or 1.940 acres
 rounded to 2.0 acres

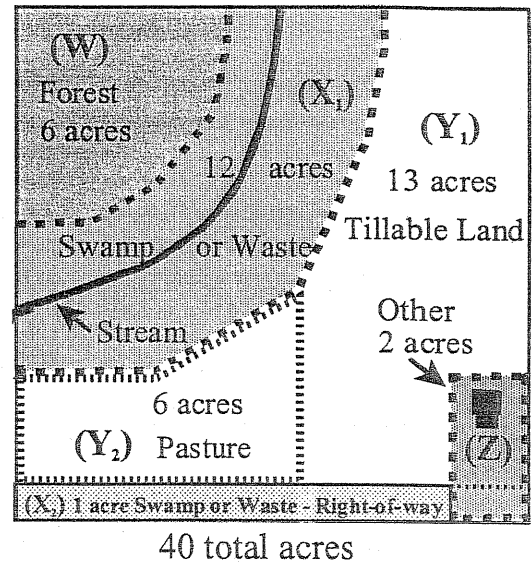
Agricultural - Class 4 - Parcel Z

Total Parcel Acreage: 40.0 acres
 (less Other): (2.0) acres
 (less Swamp or Waste): (1.0) acre
 Total Agricultural: 37.0 acres

Land With Several Classifications

The following example illustrates a 40 acre parcel that has land of several different classifications. The area within each class has been rounded to the nearest acre. This parcel contains 6 acres of forested land next to a low, swampy area (X₁ - 12 acres) bordering a small stream. The parcel's remaining acreage includes pasture, tillable cropland and a 2 acre building site. The parcel includes a 33' wide road right-of-way of nearly one acre that fronts the building site, pasture, and tillable land. Figure 11-3 depicts this arrangement.

Figure 11-3



An assessor would classify the parcel in Fig. 11-3 as follows:

Forest (W)	6 acres
Swamp or Waste (X)	13 acres
Lowland (X ₁ -swamp)	12 acres
Right-of-way (X ₂)	1 acre
Agricultural (Y)	19 acres
Tillable (Y ₁)	13 acres
Pasture (Y ₂)	6 acres
Other - Building Site (Z)	2 acres

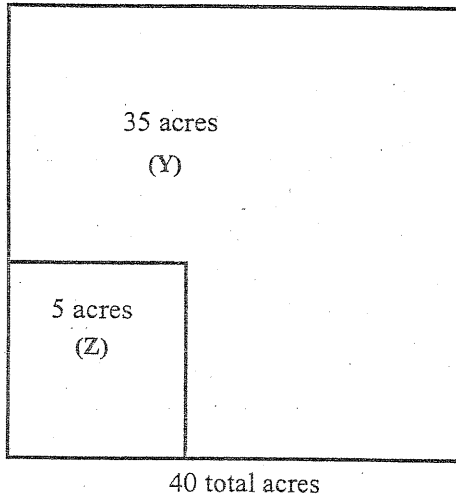
Only the 13 acres of tillable cropland (Y₁) and the 6 acres of pasture (Y₂) are devoted primarily to agricultural use and are classified as agricultural land (Class 4).

Swamp or waste (Class 5) is a residual land class that includes bog, marsh, lowland brush, idle cropland and pasture, and other *non-productive* lands not elsewhere classified. Road right-of-way fronting a parcel of agricultural land is waste land if it is not used in agriculture. It is unlikely that all swamp or waste land has the same market value. For example, the property in Figure 11-3 has two areas of swamp or waste totaling 13 acres. The one acre of land found within the road right-of-way and fronting the agricultural land (X₂) is not used for agriculture and has limited value to the titleholder. Therefore, the assessor should assign it a nominal or token value. The other parcel of swamp or waste (X₁) may have greater market value attributable to its potential recreational use (fishing, hunting, etc.).

Lot Sale and Leaseback

Last spring a farmer sold 5 acres out of a 40 acre legal description. The 5 acre parcel was recorded with a new legal description. The farmer leased the 5 acre lot back from the new owner and continued planting the entire 40 acres in corn. This arrangement is depicted in Figure 11-4.

Figure 11-4

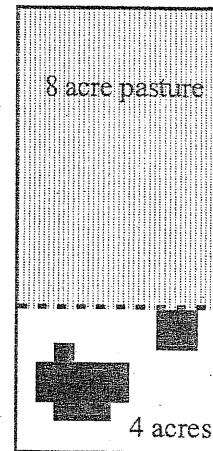


In Figure 11-4, the 35 acres owned and 5 acres leased by the farmer comprise the economic unit, or establishment, engaged in the agricultural activity of corn farming (NAICS Industry Number 111150). Parcel (Y) meets the definition of agricultural land and should be classified as such. Parcel (Z) is also a "parcel of agricultural land" because it is devoted primarily to agricultural use and contains no buildings or improvements.

Residence With Stable and Horse Pasture

Figure 11-5 depicts a house on a 12 acre parcel that was classified residential in 1995. The owners have a small outbuilding used as a stable for two horses and devote 8 acres of their property to pasturing the horses.

Figure 11-5



12 acre Residential Lot

Although the owners use 8 acres to pasture their horses, this is not an "agricultural use" as they are not primarily engaged in the production of horses for sale. Therefore, the 8 acre pasture is not "devoted primarily to agricultural use" and cannot be classified as a parcel of agricultural land. The predominant use of the property is residential and it should be classified as such (Class 1).

Land Held For Future Development

A real estate developer purchases a 40 acre parcel of agricultural land for future development. The developer leases the 40 acres (one legal description) back to the farmer and the entire forty acres remains in agricultural production. The 40 acres continue to be a "parcel of agricultural land" as long as it remains in agricultural production.

VALUATION

Beginning with the 2000 assessment, all agricultural land should be valued at their use value. The phase-in of use value assessment that began with the 1998 assessment was terminated by the Farmland Advisory Council in October 1999.

The Farmland Advisory Council annually adopts guideline use values (per acre) for each category of agricultural land for every municipality in the state. Use value is determined annually by estimating the net rental income per acre from agricultural use for each category in every municipality and dividing by a localized municipal capitalization rate. Chapter Tax 18.07(1) specifies the method and data sources for determining use value. Although guideline use value estimates will be produced and published annually by the department (Chapter Tax 18.07(2)), assessors

should become familiar with the valuation method as described in Chapter Tax 18. Appendix 11-B contains a short paper detailing the Farmland Advisory Council's recommended method for estimating use value.

Chapter Tax 18.07(3) directs the assessor to determine the use value of each parcel of agricultural land in their municipality based on the published guideline use values and make one or both of the following adjustments if necessary:

- 1) Tax 18.07(3)(a) allows the assessor to adjust the guideline use values to more accurately reflect the use value of the parcel of agricultural land.
- 2) To ensure equity between classes of property, Chapter Tax 18.07(3)(b) states that "assessors shall equate the use value of each parcel of agricultural land to the general level of assessment in the taxation district in which that parcel of agricultural land is located."

Valuation of "Other"

Agricultural building sites (farm sets), now classified as "Other," should be valued at market value according to section 70.32(1), Stats. The assessor should apply generally acceptable appraisal practices and principles when valuing "Other" property.

The valuation of Class 7 (Other) property presents a unique appraisal problem to the assessor. Traditionally, the best evidence of a property's market value comes from the sale of other reasonably comparable properties. "Other" property, however, is part of an enterprise, a farm, and does not sell without agricultural land.

The principle of highest and best use will guide the assessor to the appropriate approach to value. For example, using residential lot sales to value "Other" land where restrictive agricultural zoning would prohibit residential development would be inappropriate. In this case, the assessor needs to recognize the farm set as an integral part of the farm enterprise.

Analyzing agricultural sales will yield information about the market value of agricultural land and improvements that the assessor might use to determine the contributory value a farm set. The second part of this chapter discusses traditional agricultural methodology that could help the assessor in valuing the non-agricultural areas of a farm.

Rural Farm Valuation Example

Chapter Tax 18 contains instructions for calculating the use value of parcels of agricultural land. The following steps outline one possible application of the instructions:

1. Equate the municipal guideline use values per acre to the general level of assessment by multiplying the published guideline use value for each category of agricultural land by the estimated general level of assessment in the community for the current year. Be sure to document how the ratio was estimated.
2. If necessary, adjust the municipal equated use values per acre to reflect more accurately the use value of agricultural land in the municipality. For example, where the distribution of acres among the categories of agricultural land varies significantly between the municipality and the county, a community wide adjustment to the equated use values may be warranted. Again, be sure to document the rationale used to adjust the equated use values.
3. Apply the equated/adjusted municipal use values per acre to each parcel of agricultural land. Multiply the equated/adjusted use value per acre for each specific category of land by the current number of acres in each category. If affected by a specific condition that varies from that generally found in the municipality, adjust the use values to more accurately reflect the condition's effect on use value. Sum the value of all categories to get the total *agricultural* parcel use value.
4. Calculate the parcel's total current assessment by adding the value of all non-agricultural classifications to the use value of the agricultural parcel calculated in step 3.

Calculating Municipal Use Values

The following example illustrates the valuation process for a parcel of agricultural land. The guideline use values published for the municipality are:

Category	Guideline Value/Acre
1st Grade Tillable	\$ 513
2nd Grade Tillable	\$ 431
3rd Grade Tillable	\$ 315
Pasture	\$ 126

First, the assessor needs to estimate what the overall level of assessment of the municipality will be for the current year. Assessment/sales ratio analysis is an

important tool for measuring assessment performance including the level of assessment. Assessment/sales ratio analysis can help the assessor establish the trend in real estate market values that could be used to predict the current year's level of assessment. Other potential sources of data are the Bureau of Equalization's Sales Analysis and Major Class Comparison reports for the municipality. For more information on these reports and estimating the general level of assessment, contact your District Supervisor of Equalization. See Chapter 14 for an in-depth discussion of assessment/sales ratio analysis.

In our example, through a sales analysis the assessor establishes that the general level of assessment has dropped an average of 5 percent each year since the last revaluation. Last year the overall assessment ratio was 85%. Given the recent trend, the assessor estimates that the overall assessment level of the community this year will be 80%.

Multiplying each guideline use value by 0.80 gives the assessor equated guideline use values of:

<u>Category</u>	<u>Equated Value/Acre</u>
1st Grade Tillable	\$ 410
2nd Grade Tillable	\$ 345
3rd Grade Tillable	\$ 252
Pasture	\$ 101

The assessor examines whether the agricultural land in the municipality is characteristic of the agricultural land in the county. After comparing local and county acre bases, the assessor determines that the municipality has a greater proportion (%) of tillable land in the 2nd and 3rd grade categories than the county. The proportion of agricultural land devoted to pasture is essentially equal. The assessor calculates a weighted average use value for tillable categories, and documents a 5 percent difference (negative). The assessor applies an equivalent adjustment to the equated use value guidelines. The guideline use value for pasture does not change.

<u>Category</u>	<u>Equated/Adjusted</u>
<u>Value/Acre</u>	
1st Grade Tillable	\$ 390 (-5%)
2nd Grade Tillable	\$ 328 (-5%)
3rd Grade Tillable	\$ 239 (-5%)
Pasture	\$ 101 (no change)

The assessor has calculated the equated/adjusted use values per acre for the *municipality*. These values must be applied to each individual *parcel* of agricultural land.

Calculating the Agricultural Parcel Use Value

For each parcel of agricultural land, multiply the current number of acres by the equated/adjusted municipal use value for each category of agricultural land. In our example, the use value of the parcel of agricultural land is:

<u>Category</u>	<u>Acres</u>	<u>Municipal Value/Acre</u>	<u>Use Value</u>
#1	20	\$ 390	\$ 7,800
#2	21	\$ 328	\$ 6,888
#3	12	\$ 239	\$ 2,868
Pasture	15	\$ 101	\$ 1,515

Total for Parcel of Agricultural Land: \$ 19,071

Chapter. Tax 18.07(3)(a) directs assessors to adjust the use value of a parcel of agricultural land calculated using the guideline values to reflect more accurately its use value. Adjustments should only be made based upon factors unique to the individual parcel of agricultural land. Some factors that may affect a parcel's efficiency or profitability, and therefore, its use value, are accessibility problems, small size, unusual shape, or excessive, unreimbursed crop damage from flooding or pests.

In the example, the assessor has determined that the parcel's 3rd grade land suffers from occasional midsummer flooding due to its proximity to a stream. As a result, the assessor adjusts the use value of 3rd grade land in the parcel downward by 5% to \$2,725 and the equated/adjusted use value of the parcel is:

<u>Category</u>	<u>Use Value</u>
#1	\$ 7,800
#2	\$ 6,888
#3	\$ 2,725
Pasture	\$ 1,515

Total for Agricultural Parcel: \$ 18,928

NOTE:

The second section of this chapter examines some traditional assessment practices used in agricultural valuation *before* use value legislation was passed in Act 27. We provide it for reference. It will be of value to the assessor when classifying and valuing land on a farm. In addition, the section on analyzing arm's-length sales of multi-class agricultural properties will provide useful information about the market value of their non-agricultural components (land and improvements).

Due to previous revisions, the next figure number is 11-8.

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Adams	01002	Town	Adams	\$486	\$399	\$296	\$118
	01004	Town	Big Flats	\$482	\$395	\$293	\$117
	01006	Town	Colburn	\$485	\$398	\$296	\$118
	01008	Town	Dell Prairie	\$488	\$400	\$297	\$119
	01010	Town	Easton	\$486	\$399	\$296	\$118
	01012	Town	Jackson	\$487	\$399	\$296	\$118
	01014	Town	Leola	\$478	\$392	\$291	\$116
	01016	Town	Lincoln	\$486	\$399	\$296	\$118
	01018	Town	Monroe	\$475	\$389	\$289	\$115
	01020	Town	New Chester	\$491	\$403	\$299	\$119
	01022	Town	New Haven	\$478	\$391	\$291	\$116
	01024	Town	Preston	\$484	\$397	\$295	\$118
	01026	Town	Quincy	\$479	\$393	\$292	\$116
	01028	Town	Richfield	\$485	\$398	\$295	\$118
	01030	Town	Rome	\$474	\$388	\$289	\$115
	01032	Town	Springville	\$485	\$398	\$295	\$118
	01034	Town	Strongs Prairie	\$488	\$400	\$297	\$118
	01126	Village	Friendship	\$475	\$389	\$289	\$115
01201	City	Adams	\$461	\$378	\$281	\$112	
01291	City	Wisconsin Dells	\$457	\$375	\$278	\$111	
Ashland	02002	Town	Agenda	\$358	\$313	\$242	\$91
	02004	Town	Ashland	\$361	\$315	\$244	\$92
	02006	Town	Chippewa	\$360	\$314	\$243	\$92
	02008	Town	Gingles	\$363	\$317	\$245	\$93
	02010	Town	Gordon	\$377	\$329	\$254	\$96
	02012	Town	Jacobs	\$368	\$321	\$249	\$94
	02014	Town	La Pointe	\$364	\$317	\$246	\$93
	02016	Town	Marengo	\$371	\$324	\$251	\$95
	02018	Town	Morse	\$359	\$313	\$242	\$91
	02020	Town	Peeksville	\$367	\$320	\$248	\$93
	02022	Town	Sanborn	\$380	\$332	\$257	\$97
	02024	Town	Shanagolden	\$376	\$328	\$254	\$96
	02026	Town	White River	\$373	\$326	\$252	\$95
	02106	Village	Butternut	\$364	\$318	\$246	\$93
	02201	City	Ashland	\$355	\$310	\$240	\$90
02251	City	Mellen	\$337	\$294	\$228	\$86	
Barron	03002	Town	Almena	\$419	\$366	\$284	\$107
	03004	Town	Arland	\$412	\$360	\$279	\$105
	03006	Town	Barron	\$419	\$366	\$284	\$107
	03008	Town	Bear Lake	\$424	\$370	\$287	\$108
	03010	Town	Cedar Lake	\$422	\$368	\$285	\$107
	03012	Town	Chetek	\$428	\$373	\$289	\$109
	03014	Town	Clinton	\$413	\$360	\$279	\$105
	03016	Town	Crystal Lake	\$416	\$363	\$282	\$106
	03018	Town	Cumberland	\$415	\$362	\$281	\$106

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture	
Barron (cont.)	03020	Town	Dallas	\$422	\$368	\$285	\$107	
	03022	Town	Dovre	\$405	\$353	\$274	\$103	
	03024	Town	Doyle	\$423	\$369	\$286	\$108	
	03026	Town	Lakeland	\$420	\$366	\$284	\$107	
	03028	Town	Maple Grove	\$414	\$361	\$280	\$105	
	03030	Town	Maple Plain	\$418	\$365	\$283	\$107	
	03032	Town	Oak Grove	\$413	\$360	\$279	\$105	
	03034	Town	Prairie Farm	\$405	\$354	\$274	\$103	
	03036	Town	Prairie Lake	\$423	\$369	\$286	\$108	
	03038	Town	Rice Lake	\$432	\$377	\$292	\$110	
	03040	Town	Sioux Creek	\$415	\$362	\$281	\$106	
	03042	Town	Stanfold	\$421	\$367	\$285	\$107	
	03044	Town	Stanley	\$426	\$372	\$288	\$109	
	03046	Town	Sumner	\$421	\$367	\$285	\$107	
	03048	Town	Turtle Lake	\$399	\$349	\$270	\$102	
	03050	Town	Vance Creek	\$409	\$357	\$277	\$104	
	03101	Village	Almena	\$403	\$351	\$272	\$103	
	03111	Village	Cameron	\$402	\$351	\$272	\$102	
	03116	Village	Dallas	\$426	\$371	\$288	\$109	
	03136	Village	Haugen	\$427	\$372	\$289	\$109	
	03151	Village	New Auburn	\$428	\$374	\$290	\$109	
	03171	Village	Prairie Farm	\$411	\$359	\$278	\$105	
	03186	Village	Turtle Lake	\$394	\$344	\$267	\$101	
	03206	City	Barron	\$402	\$351	\$272	\$102	
	03211	City	Chetek	\$407	\$355	\$275	\$104	
	03212	City	Cumberland	\$407	\$355	\$275	\$104	
	03276	City	Rice Lake	\$401	\$350	\$271	\$102	
	Bayfield	04002	Town	Barksdale	\$374	\$326	\$252	\$95
		04004	Town	Barnes	\$366	\$319	\$246	\$93
		04006	Town	Bayfield	\$372	\$324	\$250	\$95
04008		Town	Bayview	\$373	\$325	\$251	\$95	
04010		Town	Bell	\$356	\$311	\$240	\$91	
04012		Town	Cable	\$369	\$321	\$248	\$94	
04014		Town	Clover	\$355	\$309	\$239	\$90	
04016		Town	Delta	\$373	\$325	\$251	\$95	
04018		Town	Drummond	\$376	\$328	\$253	\$96	
04020		Town	Eileen	\$367	\$320	\$247	\$93	
04021		Town	Grand View	\$376	\$327	\$253	\$96	
04022		Town	Hughes	\$368	\$321	\$247	\$94	
04024		Town	Iron River	\$361	\$315	\$243	\$92	
04026		Town	Kelly	\$362	\$315	\$243	\$92	
04028		Town	Keystone	\$361	\$314	\$243	\$92	
04030		Town	Lincoln	\$365	\$318	\$246	\$93	
04032		Town	Mason	\$355	\$309	\$239	\$90	
04034	Town	Namakagon	\$377	\$329	\$254	\$96		

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Bayfield (cont.)	04036	Town	Orienta	\$357	\$311	\$240	\$91
	04038	Town	Oulu	\$355	\$309	\$239	\$90
	04040	Town	Pilsen	\$364	\$318	\$245	\$93
	04042	Town	Port Wing	\$354	\$308	\$238	\$90
	04046	Town	Russell	\$379	\$331	\$255	\$96
	04048	Town	Tripp	\$356	\$310	\$239	\$90
	04050	Town	Washburn	\$376	\$328	\$253	\$96
	04151	Village	Mason	\$365	\$318	\$245	\$93
	04206	City	Bayfield	\$356	\$310	\$239	\$91
	04291	City	Washburn	\$358	\$312	\$241	\$91
Brown	05006	Town	Bellevue	\$507	\$417	\$310	\$123
	05010	Town	Eaton	\$507	\$417	\$310	\$123
	05012	Town	Glenmore	\$497	\$409	\$304	\$121
	05014	Town	Green Bay	\$516	\$425	\$316	\$126
	05016	Town	Hobart	\$496	\$408	\$303	\$121
	05018	Town	Holland	\$489	\$403	\$299	\$119
	05022	Town	Humboldt	\$508	\$419	\$311	\$124
	05024	Town	Lawrence	\$498	\$410	\$305	\$121
	05025	Town	Ledgeview	\$500	\$412	\$306	\$122
	05026	Town	Morrison	\$500	\$412	\$306	\$122
	05028	Town	New Denmark	\$507	\$417	\$310	\$123
	05030	Town	Pittsfield	\$493	\$406	\$301	\$120
	05034	Town	Rockland	\$508	\$419	\$311	\$124
	05036	Town	Scott	\$508	\$418	\$311	\$124
	05038	Town	Suamico	\$489	\$403	\$299	\$119
	05040	Town	Wrightstown	\$487	\$401	\$298	\$119
	05102	Village	Allouez	\$487	\$401	\$298	\$119
	05104	Village	Ashwaubenon	\$492	\$405	\$301	\$120
	05116	Village	Denmark	\$505	\$416	\$309	\$123
	05136	Village	Howard	\$490	\$404	\$300	\$119
	05171	Village	Pulaski	\$472	\$389	\$289	\$115
	05191	Village	Wrightstown	\$471	\$388	\$288	\$115
	05216	City	De Pere	\$497	\$410	\$304	\$121
05231	City	Green Bay	\$476	\$392	\$291	\$116	
Buffalo	06002	Town	Alma	\$553	\$454	\$338	\$134
	06004	Town	Belvidere	\$542	\$445	\$331	\$132
	06006	Town	Buffalo	\$545	\$447	\$333	\$132
	06008	Town	Canton	\$536	\$440	\$327	\$130
	06010	Town	Cross	\$518	\$425	\$316	\$126
	06012	Town	Dover	\$522	\$428	\$319	\$127
	06014	Town	Gilmanton	\$540	\$443	\$330	\$131
	06016	Town	Glencoe	\$514	\$422	\$314	\$125
	06018	Town	Lincoln	\$550	\$452	\$336	\$134
	06020	Town	Maxville	\$542	\$445	\$331	\$132
06022	Town	Milton	\$544	\$447	\$333	\$132	

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Buffalo (cont.)	06024	Town	Modena	\$548	\$450	\$334	\$133
	06026	Town	Mondovi	\$544	\$447	\$332	\$132
	06028	Town	Montana	\$523	\$429	\$319	\$127
	06030	Town	Naples	\$540	\$444	\$330	\$131
	06032	Town	Nelson	\$539	\$443	\$329	\$131
	06034	Town	Waumandee	\$525	\$431	\$321	\$128
	06111	Village	Cochrane	\$539	\$443	\$329	\$131
	06154	Village	Nelson	\$523	\$430	\$320	\$127
	06201	City	Alma	\$543	\$446	\$332	\$132
	06206	City	Buffalo City	\$538	\$442	\$329	\$131
	06226	City	Fountain City	\$534	\$438	\$326	\$130
	06251	City	Mondovi	\$533	\$438	\$325	\$130
Burnett	07002	Town	Anderson	\$356	\$309	\$239	\$90
	07004	Town	Blaine	\$375	\$325	\$251	\$95
	07006	Town	Daniels	\$362	\$314	\$243	\$92
	07008	Town	Dewey	\$365	\$316	\$244	\$93
	07010	Town	Grantsburg	\$361	\$313	\$242	\$92
	07012	Town	Jackson	\$371	\$321	\$248	\$94
	07014	Town	La Follette	\$363	\$315	\$243	\$92
	07016	Town	Lincoln	\$365	\$316	\$244	\$93
	07018	Town	Meenon	\$369	\$320	\$247	\$94
	07020	Town	Oakland	\$369	\$320	\$247	\$94
	07022	Town	Roosevelt	\$364	\$315	\$244	\$92
	07024	Town	Rusk	\$375	\$325	\$251	\$95
	07026	Town	Sand Lake	\$366	\$317	\$245	\$93
	07028	Town	Scott	\$373	\$324	\$250	\$95
	07030	Town	Siren	\$358	\$310	\$240	\$91
	07032	Town	Swiss	\$364	\$316	\$244	\$92
	07034	Town	Trade Lake	\$360	\$312	\$241	\$91
	07036	Town	Union	\$373	\$324	\$250	\$95
	07038	Town	Webb Lake	\$373	\$324	\$250	\$95
	07040	Town	West Marshland	\$359	\$312	\$241	\$91
07042	Town	Wood River	\$364	\$316	\$244	\$92	
07131	Village	Grantsburg	\$343	\$297	\$230	\$87	
07181	Village	Siren	\$348	\$301	\$233	\$88	
07191	Village	Webster	\$357	\$310	\$239	\$91	
Calumet	08002	Town	Brillion	\$493	\$405	\$302	\$120
	08004	Town	Brothertown	\$527	\$432	\$323	\$128
	08006	Town	Charlestown	\$529	\$434	\$324	\$129
	08008	Town	Chilton	\$537	\$440	\$329	\$131
	08010	Town	Harrison	\$514	\$422	\$315	\$125
	08012	Town	New Holstein	\$530	\$434	\$324	\$129
	08014	Town	Rantoul	\$512	\$420	\$313	\$124
	08016	Town	Stockbridge	\$520	\$427	\$319	\$127
08018	Town	Woodville	\$527	\$432	\$323	\$128	

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Calumet (cont.)	08136	Village	Hilbert	\$508	\$417	\$311	\$124
	08160	Village	Potter	\$524	\$430	\$321	\$128
	08179	Village	Sherwood	\$502	\$412	\$308	\$122
	08181	Village	Stockbridge	\$500	\$410	\$306	\$122
	08201	City	Appleton	\$499	\$410	\$306	\$121
	08206	City	Brillion	\$468	\$384	\$287	\$114
	08211	City	Chilton	\$508	\$417	\$311	\$124
	08241	City	Kiel	\$520	\$426	\$318	\$126
	08251	City	Menasha	\$478	\$392	\$293	\$116
	08261	City	New Holstein	\$506	\$415	\$310	\$123
Chippewa	09002	Town	Anson	\$446	\$388	\$300	\$113
	09004	Town	Arthur	\$441	\$383	\$296	\$112
	09006	Town	Auburn	\$438	\$381	\$294	\$111
	09008	Town	Birch Creek	\$439	\$382	\$295	\$112
	09010	Town	Bloomer	\$438	\$381	\$294	\$111
	09012	Town	Cleveland	\$432	\$376	\$290	\$110
	09014	Town	Colburn	\$445	\$387	\$299	\$113
	09016	Town	Cooks Valley	\$434	\$378	\$292	\$110
	09018	Town	Delmar	\$444	\$386	\$298	\$113
	09020	Town	Eagle Point	\$441	\$384	\$297	\$112
	09022	Town	Edson	\$443	\$385	\$298	\$113
	09024	Town	Estella	\$440	\$383	\$296	\$112
	09026	Town	Goetz	\$439	\$381	\$295	\$111
	09028	Town	Hallie	\$432	\$376	\$290	\$110
	09032	Town	Howard	\$437	\$380	\$294	\$111
	09034	Town	Lafayette	\$442	\$385	\$297	\$112
	09035	Town	Lake Holcombe	\$433	\$377	\$291	\$110
	09036	Town	Ruby	\$439	\$382	\$295	\$112
	09038	Town	Sampson	\$440	\$383	\$296	\$112
	09040	Town	Sigel	\$442	\$384	\$297	\$112
	09042	Town	Tilden	\$438	\$381	\$295	\$111
	09044	Town	Wheaton	\$434	\$377	\$291	\$110
	09046	Town	Woodmohr	\$440	\$383	\$296	\$112
	09106	Village	Boyd	\$428	\$372	\$288	\$109
	09111	Village	Cadott	\$407	\$354	\$273	\$103
	09161	Village	New Auburn	\$446	\$388	\$299	\$113
	09206	City	Bloomer	\$429	\$373	\$288	\$109
	09211	City	Chippewa Falls	\$416	\$361	\$279	\$106
	09213	City	Cornell	\$420	\$365	\$282	\$107
	09221	City	Eau Claire	\$415	\$361	\$279	\$105
09281	City	Stanley	\$430	\$374	\$289	\$109	
Clark	10002	Town	Beaver	\$401	\$349	\$270	\$102
	10004	Town	Butler	\$411	\$358	\$277	\$105
	10006	Town	Colby	\$404	\$352	\$272	\$103
	10008	Town	Dewhurst	\$402	\$351	\$271	\$102

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Clark (cont.)	10010	Town	Eaton	\$406	\$354	\$274	\$103
	10012	Town	Foster	\$395	\$344	\$266	\$101
	10014	Town	Fremont	\$408	\$356	\$275	\$104
	10016	Town	Grant	\$404	\$352	\$272	\$103
	10018	Town	Green Grove	\$410	\$358	\$277	\$104
	10020	Town	Hendren	\$404	\$352	\$273	\$103
	10022	Town	Hewett	\$409	\$356	\$276	\$104
	10024	Town	Hixon	\$396	\$345	\$267	\$101
	10026	Town	Hoard	\$415	\$362	\$280	\$106
	10028	Town	Levis	\$403	\$352	\$272	\$103
	10030	Town	Longwood	\$409	\$357	\$276	\$104
	10032	Town	Loyal	\$405	\$353	\$273	\$103
	10034	Town	Lynn	\$402	\$350	\$271	\$102
	10036	Town	Mayville	\$406	\$354	\$274	\$103
	10038	Town	Mead	\$399	\$348	\$269	\$102
	10040	Town	Mentor	\$393	\$342	\$265	\$100
	10042	Town	Pine Valley	\$402	\$351	\$271	\$102
	10044	Town	Reseburg	\$411	\$358	\$277	\$105
	10046	Town	Seif	\$402	\$351	\$271	\$102
	10048	Town	Sherman	\$403	\$352	\$272	\$103
	10050	Town	Sherwood	\$413	\$360	\$278	\$105
	10052	Town	Thorp	\$412	\$359	\$278	\$105
	10054	Town	Unity	\$399	\$348	\$269	\$102
	10056	Town	Warner	\$405	\$353	\$273	\$103
	10058	Town	Washburn	\$408	\$356	\$275	\$104
	10060	Town	Weston	\$407	\$355	\$275	\$104
	10062	Town	Withee	\$412	\$359	\$278	\$105
	10064	Town	Worden	\$408	\$356	\$275	\$104
	10066	Town	York	\$404	\$352	\$273	\$103
	10111	Village	Curtiss	\$391	\$341	\$263	\$99
	10116	Village	Dorchester	\$389	\$339	\$263	\$99
	10131	Village	Granton	\$395	\$344	\$266	\$101
	10186	Village	Unity	\$390	\$340	\$263	\$99
	10191	Village	Withee	\$391	\$341	\$263	\$99
10201	City	Abbotsford	\$393	\$343	\$265	\$100	
10211	City	Colby	\$385	\$336	\$260	\$98	
10231	City	Greenwood	\$390	\$340	\$263	\$99	
10246	City	Loyal	\$384	\$335	\$259	\$98	
10261	City	Neillsville	\$373	\$325	\$251	\$95	
10265	City	Owen	\$382	\$333	\$258	\$97	
10286	City	Thorp	\$397	\$346	\$268	\$101	
Columbia	11002	Town	Arlington	\$651	\$550	\$400	\$160
	11004	Town	Caledonia	\$668	\$564	\$411	\$164
	11006	Town	Columbus	\$651	\$550	\$401	\$160
	11008	Town	Courtland	\$654	\$553	\$402	\$161

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Columbia (cont.)	11010	Town	Dekorra	\$659	\$557	\$406	\$162
	11012	Town	Fort Winnebago	\$666	\$563	\$410	\$164
	11014	Town	Fountain Prairie	\$628	\$531	\$387	\$155
	11016	Town	Hampden	\$653	\$552	\$402	\$161
	11018	Town	Leeds	\$657	\$555	\$405	\$162
	11020	Town	Lewiston	\$676	\$571	\$416	\$166
	11022	Town	Lodi	\$639	\$540	\$393	\$157
	11024	Town	Lowville	\$661	\$559	\$407	\$163
	11026	Town	Marcellon	\$678	\$573	\$417	\$167
	11028	Town	Newport	\$670	\$566	\$412	\$165
	11030	Town	Otsego	\$650	\$550	\$400	\$160
	11032	Town	Pacific	\$717	\$606	\$441	\$176
	11034	Town	Randolph	\$661	\$559	\$407	\$163
	11036	Town	Scott	\$667	\$564	\$411	\$164
	11038	Town	Springvale	\$658	\$556	\$405	\$162
	11040	Town	West Point	\$654	\$553	\$403	\$161
	11042	Town	Wyocena	\$674	\$570	\$415	\$166
	11101	Village	Arlington	\$641	\$542	\$395	\$158
	11111	Village	Cambria	\$633	\$534	\$389	\$156
	11116	Village	Doylestown	\$655	\$554	\$403	\$161
	11126	Village	Fall River	\$617	\$522	\$380	\$152
	11127	Village	Friesland	\$648	\$547	\$399	\$159
	11171	Village	Pardeeville	\$647	\$546	\$398	\$159
	11172	Village	Poynette	\$637	\$538	\$392	\$157
	11176	Village	Randolph	\$619	\$523	\$381	\$152
	11177	Village	Rio	\$629	\$531	\$387	\$155
	11191	Village	Wyocena	\$660	\$558	\$406	\$162
	11211	City	Columbus	\$611	\$517	\$376	\$150
	11246	City	Lodi	\$614	\$518	\$378	\$151
	11271	City	Portage	\$638	\$539	\$393	\$157
	11291	City	Wisconsin Dells	\$633	\$535	\$390	\$156
Crawford	12002	Town	Bridgeport	\$618	\$521	\$378	\$152
	12004	Town	Clayton	\$595	\$502	\$364	\$146
	12006	Town	Eastman	\$593	\$499	\$362	\$145
	12008	Town	Freeman	\$600	\$505	\$367	\$147
	12010	Town	Haney	\$596	\$502	\$364	\$146
	12012	Town	Marietta	\$609	\$513	\$372	\$149
	12014	Town	Prairie du Chien	\$611	\$515	\$373	\$150
	12016	Town	Scott	\$621	\$523	\$380	\$152
	12018	Town	Seneca	\$591	\$497	\$361	\$145
	12020	Town	Utica	\$593	\$499	\$362	\$145
	12022	Town	Wauzeka	\$573	\$483	\$350	\$141
	12106	Village	Bell Center	\$616	\$519	\$377	\$151
	12116	Village	De Soto	\$596	\$502	\$364	\$146
	12121	Village	Eastman	\$602	\$507	\$368	\$148

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Crawford (cont.)	12126	Village	Ferryville	\$597	\$503	\$365	\$146
	12131	Village	Gays Mills	\$580	\$489	\$355	\$142
	12146	Village	Lynxville	\$599	\$505	\$366	\$147
	12151	Village	Mount Sterling	\$599	\$505	\$366	\$147
	12181	Village	Soldiers Grove	\$591	\$498	\$361	\$145
	12182	Village	Steuben	\$599	\$504	\$366	\$147
	12191	Village	Wauzeka	\$565	\$476	\$346	\$139
	12271	City	Prairie du Chien	\$590	\$497	\$361	\$145
Dane	13002	Town	Albion	\$652	\$551	\$401	\$160
	13004	Town	Berry	\$640	\$541	\$394	\$158
	13006	Town	Black Earth	\$655	\$554	\$403	\$161
	13008	Town	Blooming Grove	\$640	\$541	\$394	\$157
	13010	Town	Blue Mounds	\$666	\$563	\$410	\$164
	13012	Town	Bristol	\$656	\$554	\$404	\$161
	13014	Town	Burke	\$653	\$552	\$402	\$161
	13016	Town	Christiana	\$642	\$543	\$395	\$158
	13018	Town	Cottage Grove	\$627	\$530	\$386	\$154
	13020	Town	Cross Plains	\$660	\$558	\$406	\$162
	13022	Town	Dane	\$648	\$547	\$399	\$159
	13024	Town	Deerfield	\$650	\$549	\$400	\$160
	13026	Town	Dunkirk	\$665	\$562	\$409	\$164
	13028	Town	Dunn	\$653	\$552	\$402	\$161
	13032	Town	Madison	\$613	\$518	\$377	\$151
	13034	Town	Mazomanie	\$658	\$556	\$405	\$162
	13036	Town	Medina	\$651	\$550	\$401	\$160
	13038	Town	Middleton	\$655	\$553	\$403	\$161
	13040	Town	Montrose	\$638	\$539	\$393	\$157
	13042	Town	Oregon	\$646	\$546	\$397	\$159
	13044	Town	Perry	\$660	\$558	\$406	\$162
	13046	Town	Pleasant Springs	\$663	\$560	\$408	\$163
	13048	Town	Primrose	\$656	\$554	\$404	\$161
	13050	Town	Roxbury	\$663	\$560	\$408	\$163
	13052	Town	Rutland	\$655	\$553	\$403	\$161
	13054	Town	Springdale	\$665	\$562	\$410	\$164
	13056	Town	Springfield	\$657	\$555	\$404	\$162
	13058	Town	Sun Prairie	\$650	\$550	\$400	\$160
	13060	Town	Vermont	\$658	\$556	\$405	\$162
	13062	Town	Verona	\$643	\$543	\$396	\$158
	13064	Town	Vienna	\$647	\$546	\$398	\$159
	13066	Town	Westport	\$661	\$559	\$407	\$163
13068	Town	Windsor	\$643	\$544	\$396	\$158	
13070	Town	York	\$652	\$551	\$401	\$160	
13106	Village	Belleville	\$607	\$513	\$374	\$149	
13107	Village	Black Earth	\$629	\$532	\$387	\$155	
13108	Village	Blue Mounds	\$635	\$536	\$391	\$156	

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Dane (cont.)	13109	Village	Brooklyn	\$622	\$526	\$383	\$153
	13111	Village	Cambridge	\$620	\$524	\$382	\$153
	13112	Village	Cottage Grove	\$607	\$513	\$373	\$149
	13113	Village	Cross Plains	\$627	\$530	\$386	\$154
	13116	Village	Dane	\$629	\$532	\$387	\$155
	13117	Village	Deerfield	\$637	\$539	\$392	\$157
	13118	Village	DeForest	\$615	\$519	\$378	\$151
	13151	Village	Maple Bluff	\$622	\$526	\$383	\$153
	13152	Village	Marshall	\$633	\$535	\$390	\$156
	13153	Village	Mazomanie	\$636	\$538	\$392	\$157
	13154	Village	McFarland	\$625	\$528	\$385	\$154
	13157	Village	Mount Horeb	\$639	\$540	\$393	\$157
	13165	Village	Oregon	\$626	\$529	\$385	\$154
	13176	Village	Rockdale	\$645	\$545	\$397	\$159
	13181	Village	Shorewood Hills	\$631	\$533	\$388	\$155
	13191	Village	Waunakee	\$643	\$543	\$396	\$158
	13221	City	Edgerton	\$621	\$525	\$382	\$153
	13225	City	Fitchburg	\$623	\$527	\$384	\$153
	13251	City	Madison	\$611	\$516	\$376	\$150
	13255	City	Middleton	\$638	\$539	\$393	\$157
	13258	City	Monona	\$618	\$522	\$380	\$152
	13281	City	Stoughton	\$634	\$536	\$391	\$156
	13282	City	Sun Prairie	\$622	\$526	\$383	\$153
13286	City	Verona	\$618	\$522	\$381	\$152	
Dodge	14002	Town	Ashippun	\$636	\$537	\$391	\$156
	14004	Town	Beaver Dam	\$647	\$546	\$398	\$159
	14006	Town	Burnett	\$641	\$542	\$395	\$158
	14008	Town	Calamus	\$638	\$539	\$393	\$157
	14010	Town	Chester	\$649	\$549	\$400	\$160
	14012	Town	Clyman	\$634	\$536	\$390	\$156
	14014	Town	Elba	\$640	\$541	\$394	\$157
	14016	Town	Emmet	\$649	\$549	\$400	\$160
	14018	Town	Fox Lake	\$630	\$532	\$388	\$155
	14020	Town	Herman	\$618	\$522	\$380	\$152
	14022	Town	Hubbard	\$640	\$541	\$394	\$157
	14024	Town	Hustisford	\$639	\$540	\$393	\$157
	14026	Town	Lebanon	\$639	\$540	\$393	\$157
	14028	Town	Leroy	\$639	\$540	\$393	\$157
	14030	Town	Lomira	\$642	\$543	\$395	\$158
	14032	Town	Lowell	\$631	\$533	\$388	\$155
	14034	Town	Oak Grove	\$632	\$534	\$389	\$156
	14036	Town	Portland	\$642	\$542	\$395	\$158
	14038	Town	Rubicon	\$642	\$543	\$395	\$158
	14040	Town	Shields	\$654	\$553	\$403	\$161
14042	Town	Theresa	\$640	\$541	\$394	\$157	

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Dodge (cont.)	14044	Town	Trenton	\$642	\$542	\$395	\$158
	14046	Town	Westford	\$643	\$543	\$396	\$158
	14048	Town	Williamstown	\$641	\$542	\$395	\$158
	14106	Village	Brownsville	\$620	\$524	\$382	\$153
	14111	Village	Clyman	\$602	\$509	\$371	\$148
	14136	Village	Hustisford	\$607	\$513	\$374	\$149
	14141	Village	Iron Ridge	\$638	\$539	\$393	\$157
	14143	Village	Kekoskee	\$655	\$554	\$403	\$161
	14146	Village	Lomira	\$632	\$534	\$389	\$155
	14147	Village	Lowell	\$607	\$513	\$373	\$149
	14161	Village	Neosho	\$623	\$527	\$384	\$153
	14176	Village	Randolph	\$601	\$508	\$370	\$148
	14177	Village	Reeseville	\$620	\$524	\$382	\$153
	14186	Village	Theresa	\$615	\$520	\$379	\$151
	14206	City	Beaver Dam	\$607	\$513	\$373	\$149
	14211	City	Columbus	\$781	\$660	\$481	\$192
	14226	City	Fox Lake	\$598	\$505	\$368	\$147
	14230	City	Hartford	\$597	\$504	\$367	\$147
	14236	City	Horicon	\$610	\$516	\$376	\$150
	14241	City	Juneau	\$601	\$508	\$370	\$148
	14251	City	Mayville	\$622	\$526	\$383	\$153
	14291	City	Watertown	\$626	\$529	\$385	\$154
14292	City	Waupun	\$613	\$518	\$377	\$151	
Door	15002	Town	Baileys Harbor	\$533	\$438	\$327	\$130
	15004	Town	Brussels	\$519	\$426	\$318	\$126
	15006	Town	Clay Banks	\$516	\$424	\$316	\$126
	15008	Town	Egg Harbor	\$524	\$431	\$322	\$128
	15010	Town	Forestville	\$510	\$419	\$312	\$124
	15012	Town	Gardner	\$510	\$419	\$313	\$124
	15014	Town	Gibraltar	\$538	\$442	\$330	\$131
	15016	Town	Jacksonport	\$519	\$427	\$319	\$126
	15018	Town	Liberty Grove	\$539	\$443	\$331	\$131
	15020	Town	Nasewaupee	\$515	\$423	\$316	\$125
	15022	Town	Sevastopol	\$519	\$426	\$318	\$126
	15024	Town	Sturgeon Bay	\$521	\$428	\$319	\$127
	15026	Town	Union	\$516	\$424	\$316	\$126
	15028	Town	Washington	\$514	\$422	\$315	\$125
	15118	Village	Egg Harbor	\$533	\$438	\$327	\$130
	15121	Village	Ephraim	\$524	\$430	\$321	\$128
	15127	Village	Forestville	\$514	\$422	\$315	\$125
	15181	Village	Sister Bay	\$521	\$428	\$319	\$127
15281	City	Sturgeon Bay	\$489	\$402	\$300	\$119	
Douglas	16002	Town	Amnicon	\$385	\$335	\$259	\$98
	16004	Town	Bennett	\$364	\$317	\$245	\$93
	16006	Town	Brule	\$376	\$328	\$253	\$96

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Douglas (cont.)	16008	Town	Cloverland	\$377	\$329	\$254	\$96
	16010	Town	Dairyland	\$385	\$335	\$259	\$98
	16012	Town	Gordon	\$374	\$326	\$251	\$95
	16014	Town	Hawthorne	\$386	\$337	\$260	\$98
	16016	Town	Highland	\$381	\$332	\$256	\$97
	16018	Town	Lakeside	\$378	\$329	\$254	\$96
	16020	Town	Maple	\$380	\$331	\$256	\$97
	16022	Town	Oakland	\$372	\$324	\$250	\$95
	16024	Town	Parkland	\$375	\$327	\$252	\$95
	16026	Town	Solon Springs	\$366	\$319	\$246	\$93
	16028	Town	Summit	\$378	\$329	\$254	\$96
	16030	Town	Superior	\$384	\$334	\$258	\$98
	16032	Town	Wascott	\$377	\$329	\$254	\$96
	16146	Village	Lake Nebagamon	\$371	\$323	\$250	\$94
	16165	Village	Oliver	\$359	\$313	\$241	\$91
	16171	Village	Poplar	\$381	\$332	\$256	\$97
	16181	Village	Solon Springs	\$355	\$310	\$239	\$90
	16182	Village	Superior	\$368	\$321	\$248	\$94
16281	City	Superior	\$353	\$307	\$237	\$90	
Dunn	17002	Town	Colfax	\$522	\$428	\$320	\$127
	17004	Town	Dunn	\$512	\$420	\$313	\$124
	17006	Town	Eau Galle	\$513	\$421	\$314	\$125
	17008	Town	Elk Mound	\$516	\$423	\$316	\$126
	17010	Town	Grant	\$524	\$430	\$321	\$128
	17012	Town	Hay River	\$510	\$418	\$312	\$124
	17014	Town	Lucas	\$516	\$423	\$316	\$126
	17016	Town	Menomonie	\$523	\$429	\$320	\$127
	17018	Town	New Haven	\$512	\$420	\$313	\$124
	17020	Town	Otter Creek	\$522	\$428	\$319	\$127
	17022	Town	Peru	\$518	\$425	\$317	\$126
	17024	Town	Red Cedar	\$518	\$425	\$317	\$126
	17026	Town	Rock Creek	\$515	\$422	\$315	\$125
	17028	Town	Sand Creek	\$513	\$421	\$314	\$125
	17030	Town	Sheridan	\$503	\$413	\$308	\$122
	17032	Town	Sherman	\$509	\$417	\$312	\$124
	17034	Town	Spring Brook	\$519	\$425	\$318	\$126
	17036	Town	Stanton	\$504	\$413	\$309	\$123
	17038	Town	Tainter	\$518	\$425	\$317	\$126
	17040	Town	Tiffany	\$513	\$421	\$314	\$125
	17042	Town	Weston	\$510	\$419	\$312	\$124
	17044	Town	Wilson	\$516	\$423	\$316	\$125
	17106	Village	Boyceville	\$511	\$419	\$313	\$124
17111	Village	Colfax	\$488	\$400	\$299	\$119	
17116	Village	Downing	\$533	\$437	\$326	\$130	
17121	Village	Elk Mound	\$497	\$407	\$304	\$121	

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Dunn (cont.)	17141	Village	Knapp	\$504	\$414	\$309	\$123
	17176	Village	Ridgeland	\$514	\$421	\$314	\$125
	17191	Village	Wheeler	\$500	\$410	\$306	\$122
	17251	City	Menomonie	\$494	\$405	\$303	\$120
Eau Claire	18002	Town	Bridge Creek	\$541	\$445	\$331	\$132
	18004	Town	Brunswick	\$547	\$450	\$334	\$133
	18006	Town	Clear Creek	\$534	\$439	\$326	\$130
	18008	Town	Drammen	\$558	\$459	\$341	\$136
	18010	Town	Fairchild	\$522	\$429	\$319	\$127
	18012	Town	Lincoln	\$529	\$435	\$323	\$129
	18014	Town	Ludington	\$548	\$450	\$335	\$133
	18016	Town	Otter Creek	\$541	\$445	\$331	\$132
	18018	Town	Pleasant Valley	\$541	\$445	\$331	\$132
	18020	Town	Seymour	\$540	\$444	\$330	\$131
	18022	Town	Union	\$547	\$449	\$334	\$133
	18024	Town	Washington	\$541	\$445	\$331	\$132
	18026	Town	Wilson	\$558	\$459	\$341	\$136
	18126	Village	Fairchild	\$524	\$431	\$320	\$127
	18127	Village	Fall Creek	\$523	\$430	\$319	\$127
	18201	City	Altoona	\$531	\$436	\$324	\$129
	18202	City	Augusta	\$530	\$435	\$324	\$129
18221	City	Eau Claire	\$521	\$428	\$318	\$127	
Florence	19002	Town	Aurora	\$352	\$305	\$235	\$89
	19004	Town	Commonwealth	\$356	\$309	\$238	\$90
	19006	Town	Fence	\$355	\$308	\$237	\$90
	19008	Town	Fern	\$353	\$305	\$235	\$89
	19010	Town	Florence	\$347	\$300	\$231	\$88
	19012	Town	Homestead	\$352	\$305	\$235	\$89
	19014	Town	Long Lake	\$354	\$306	\$236	\$90
	19016	Town	Tipler	\$355	\$308	\$237	\$90
Fond du Lac	20002	Town	Alto	\$546	\$447	\$333	\$133
	20004	Town	Ashford	\$564	\$462	\$344	\$137
	20006	Town	Auburn	\$552	\$452	\$337	\$134
	20008	Town	Byron	\$551	\$451	\$336	\$134
	20010	Town	Calumet	\$563	\$461	\$343	\$137
	20012	Town	Eden	\$557	\$456	\$340	\$135
	20014	Town	Eldorado	\$548	\$448	\$334	\$133
	20016	Town	Empire	\$559	\$458	\$341	\$136
	20018	Town	Fond du Lac	\$557	\$456	\$340	\$135
	20020	Town	Forest	\$567	\$465	\$346	\$138
	20022	Town	Friendship	\$562	\$460	\$343	\$136
	20024	Town	Lamartine	\$542	\$444	\$331	\$132
	20026	Town	Marshfield	\$566	\$463	\$345	\$137
	20028	Town	Metomen	\$542	\$444	\$331	\$132
	20030	Town	Oakfield	\$539	\$441	\$329	\$131

2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Fond du Lac (cont.)	20032	Town	Osceola	\$569	\$466	\$347	\$138
	20034	Town	Ripon	\$545	\$446	\$332	\$132
	20036	Town	Rosendale	\$542	\$444	\$331	\$132
	20038	Town	Springvale	\$549	\$450	\$335	\$133
	20040	Town	Taycheedah	\$561	\$459	\$342	\$136
	20042	Town	Waupun	\$553	\$452	\$337	\$134
	20106	Village	Brandon	\$523	\$428	\$319	\$127
	20111	Village	Campbellsport	\$542	\$444	\$331	\$132
	20121	Village	Eden	\$571	\$468	\$349	\$139
	20126	Village	Fairwater	\$547	\$448	\$334	\$133
	20151	Village	Mount Calvary	\$564	\$462	\$344	\$137
	20161	Village	North Fond du Lac	\$533	\$436	\$325	\$129
	20165	Village	Oakfield	\$526	\$431	\$321	\$128
	20176	Village	Rosendale	\$542	\$444	\$331	\$132
	20181	Village	Saint Cloud	\$544	\$446	\$332	\$132
	20226	City	Fond du Lac	\$528	\$432	\$322	\$128
	20276	City	Ripon	\$513	\$420	\$313	\$125
	20292	City	Waupun	\$522	\$427	\$318	\$127
Forest	21002	Town	Alvin	\$421	\$367	\$283	\$107
	21004	Town	Argonne	\$417	\$364	\$280	\$106
	21006	Town	Armstrong Creek	\$392	\$342	\$263	\$100
	21008	Town	Blackwell	\$429	\$374	\$288	\$109
	21010	Town	Caswell	\$406	\$354	\$273	\$103
	21012	Town	Crandon	\$415	\$362	\$279	\$106
	21014	Town	Freedom	\$413	\$360	\$277	\$105
	21016	Town	Hiles	\$414	\$361	\$278	\$105
	21018	Town	Laona	\$397	\$347	\$267	\$101
	21020	Town	Lincoln	\$416	\$363	\$280	\$106
	21022	Town	Nashville	\$415	\$362	\$279	\$106
	21024	Town	Popple River	\$419	\$366	\$282	\$107
	21026	Town	Ross	\$409	\$357	\$275	\$104
	21028	Town	Wabeno	\$411	\$359	\$276	\$105
	21211	City	Crandon	\$386	\$337	\$260	\$98
Grant	22002	Town	Beetown	\$629	\$531	\$385	\$155
	22004	Town	Bloomington	\$608	\$513	\$372	\$149
	22006	Town	Boscobel	\$664	\$560	\$406	\$163
	22008	Town	Cassville	\$628	\$530	\$384	\$154
	22010	Town	Castle Rock	\$615	\$519	\$376	\$151
	22012	Town	Clifton	\$611	\$515	\$374	\$150
	22014	Town	Ellenboro	\$586	\$495	\$359	\$144
	22016	Town	Fennimore	\$651	\$549	\$398	\$160
	22018	Town	Glen Haven	\$605	\$510	\$370	\$148
	22020	Town	Harrison	\$622	\$525	\$381	\$153
	22022	Town	Hazel Green	\$642	\$541	\$393	\$158
	22024	Town	Hickory Grove	\$638	\$538	\$390	\$157

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Grant (cont.)	22026	Town	Jamestown	\$656	\$554	\$402	\$161
	22028	Town	Liberty	\$617	\$521	\$378	\$152
	22030	Town	Lima	\$631	\$532	\$386	\$155
	22032	Town	Little Grant	\$600	\$506	\$367	\$147
	22034	Town	Marion	\$647	\$546	\$396	\$159
	22036	Town	Millville	\$631	\$532	\$386	\$155
	22038	Town	Mount Hope	\$622	\$524	\$380	\$153
	22040	Town	Mount Ida	\$653	\$551	\$400	\$160
	22042	Town	Muscoda	\$634	\$535	\$388	\$156
	22044	Town	North Lancaster	\$641	\$541	\$392	\$157
	22046	Town	Paris	\$634	\$535	\$388	\$156
	22048	Town	Patch Grove	\$603	\$509	\$369	\$148
	22050	Town	Platteville	\$648	\$547	\$397	\$159
	22052	Town	Potosi	\$607	\$512	\$372	\$149
	22054	Town	Smelser	\$646	\$545	\$395	\$159
	22056	Town	South Lancaster	\$641	\$540	\$392	\$157
	22058	Town	Waterloo	\$622	\$525	\$381	\$153
	22060	Town	Watterstown	\$632	\$533	\$387	\$155
	22062	Town	Wingville	\$618	\$521	\$378	\$152
	22064	Town	Woodman	\$643	\$542	\$393	\$158
	22066	Town	Wyalusing	\$621	\$524	\$380	\$153
	22106	Village	Bagley	\$639	\$539	\$391	\$157
	22107	Village	Bloomington	\$620	\$523	\$379	\$152
	22108	Village	Blue River	\$610	\$514	\$373	\$150
	22111	Village	Cassville	\$610	\$515	\$373	\$150
	22116	Village	Dickeyville	\$631	\$532	\$386	\$155
	22136	Village	Hazel Green	\$636	\$536	\$389	\$156
	22147	Village	Livingston	\$618	\$522	\$378	\$152
	22151	Village	Montfort	\$627	\$529	\$384	\$154
	22152	Village	Mount Hope	\$646	\$545	\$395	\$159
	22153	Village	Muscoda	\$591	\$499	\$362	\$145
	22171	Village	Patch Grove	\$635	\$536	\$389	\$156
	22172	Village	Potosi	\$619	\$522	\$379	\$152
22186	Village	Tennyson	\$623	\$526	\$381	\$153	
22191	Village	Woodman	\$667	\$562	\$408	\$164	
22206	City	Boscobel	\$604	\$510	\$370	\$148	
22211	City	Cuba City	\$631	\$532	\$386	\$155	
22226	City	Fennimore	\$632	\$533	\$387	\$155	
22246	City	Lancaster	\$623	\$525	\$381	\$153	
22271	City	Platteville	\$608	\$513	\$372	\$149	
Green	23002	Town	Adams	\$646	\$543	\$396	\$159
	23004	Town	Albany	\$654	\$550	\$400	\$160
	23006	Town	Brooklyn	\$635	\$534	\$389	\$156
	23008	Town	Cadiz	\$642	\$540	\$393	\$158
	23010	Town	Clarno	\$642	\$540	\$393	\$157

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Green (cont.)	23012	Town	Decatur	\$654	\$550	\$401	\$161
	23014	Town	Exeter	\$639	\$537	\$391	\$157
	23016	Town	Jefferson	\$647	\$544	\$396	\$159
	23018	Town	Jordan	\$640	\$538	\$392	\$157
	23020	Town	Monroe	\$652	\$548	\$399	\$160
	23022	Town	Mount Pleasant	\$656	\$552	\$402	\$161
	23024	Town	New Glarus	\$649	\$546	\$398	\$159
	23026	Town	Spring Grove	\$645	\$542	\$395	\$158
	23028	Town	Sylvester	\$651	\$547	\$399	\$160
	23030	Town	Washington	\$658	\$553	\$403	\$161
	23032	Town	York	\$654	\$550	\$401	\$160
	23101	Village	Albany	\$642	\$540	\$394	\$158
	23106	Village	Belleville	\$605	\$509	\$370	\$148
	23109	Village	Brooklyn	\$623	\$524	\$382	\$153
	23110	Village	Browntown	\$643	\$540	\$394	\$158
	23151	Village	Monticello	\$649	\$546	\$398	\$159
	23161	Village	New Glarus	\$607	\$510	\$372	\$149
	23206	City	Brodhead	\$618	\$520	\$378	\$152
23251	City	Monroe	\$610	\$513	\$374	\$150	
Green Lake	24002	Town	Berlin	\$536	\$440	\$328	\$130
	24004	Town	Brooklyn	\$531	\$436	\$325	\$129
	24006	Town	Green Lake	\$522	\$428	\$320	\$127
	24008	Town	Kingston	\$513	\$421	\$314	\$125
	24010	Town	Mackford	\$510	\$419	\$313	\$124
	24012	Town	Manchester	\$516	\$423	\$316	\$126
	24014	Town	Marquette	\$525	\$431	\$322	\$128
	24016	Town	Princeton	\$529	\$434	\$324	\$129
	24018	Town	Saint Marie	\$527	\$433	\$323	\$128
	24020	Town	Seneca	\$526	\$432	\$322	\$128
	24141	Village	Kingston	\$512	\$420	\$314	\$125
	24154	Village	Marquette	\$516	\$423	\$316	\$125
	24206	City	Berlin	\$498	\$408	\$305	\$121
	24231	City	Green Lake	\$510	\$419	\$312	\$124
	24251	City	Markesan	\$495	\$406	\$303	\$120
24271	City	Princeton	\$496	\$407	\$304	\$121	
Iowa	25002	Town	Arena	\$630	\$532	\$386	\$155
	25004	Town	Brigham	\$609	\$514	\$373	\$150
	25006	Town	Clyde	\$629	\$531	\$385	\$155
	25008	Town	Dodgeville	\$622	\$525	\$381	\$153
	25010	Town	Eden	\$613	\$518	\$375	\$151
	25012	Town	Highland	\$589	\$498	\$361	\$145
	25014	Town	Linden	\$607	\$513	\$372	\$149
	25016	Town	Mifflin	\$605	\$511	\$370	\$149
	25018	Town	Mineral Point	\$609	\$515	\$373	\$150
	25020	Town	Moscow	\$613	\$518	\$376	\$151

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Iowa (cont.)	25022	Town	Pulaski	\$621	\$525	\$380	\$153
	25024	Town	Ridgeway	\$601	\$507	\$368	\$148
	25026	Town	Waldwick	\$615	\$520	\$377	\$151
	25028	Town	Wyoming	\$630	\$532	\$386	\$155
	25101	Village	Arena	\$609	\$515	\$373	\$150
	25102	Village	Avoca	\$594	\$502	\$364	\$146
	25106	Village	Barneveld	\$583	\$493	\$357	\$143
	25108	Village	Blanchardville	\$615	\$519	\$377	\$151
	25111	Village	Cobb	\$600	\$506	\$367	\$147
	25136	Village	Highland	\$597	\$504	\$366	\$147
	25137	Village	Hollandale	\$627	\$530	\$384	\$154
	25146	Village	Linden	\$596	\$504	\$365	\$147
	25147	Village	Livingston	\$591	\$499	\$362	\$145
	25151	Village	Montfort	\$603	\$509	\$369	\$148
	25153	Village	Muscoda	\$571	\$482	\$350	\$140
	25176	Village	Rewey	\$600	\$507	\$367	\$147
	25177	Village	Ridgeway	\$619	\$523	\$379	\$152
	25216	City	Dodgeville	\$592	\$500	\$362	\$145
25251	City	Mineral Point	\$586	\$495	\$359	\$144	
Iron	26002	Town	Anderson	\$379	\$329	\$253	\$96
	26004	Town	Carey	\$379	\$329	\$253	\$96
	26006	Town	Gurney	\$377	\$327	\$252	\$96
	26008	Town	Kimball	\$369	\$320	\$246	\$93
	26010	Town	Knight	\$379	\$329	\$253	\$96
	26012	Town	Mercer	\$381	\$331	\$255	\$97
	26014	Town	Oma	\$372	\$323	\$248	\$94
	26016	Town	Pence	\$381	\$330	\$254	\$97
	26018	Town	Saxon	\$365	\$317	\$244	\$93
	26020	Town	Sherman	\$397	\$345	\$265	\$101
	26236	City	Hurley	\$345	\$299	\$230	\$87
	26251	City	Montreal	\$368	\$320	\$246	\$93
Jackson	27002	Town	Adams	\$514	\$422	\$314	\$125
	27004	Town	Albion	\$521	\$429	\$319	\$127
	27006	Town	Alma	\$509	\$418	\$311	\$124
	27008	Town	Bear Bluff	\$523	\$430	\$320	\$127
	27010	Town	Brockway	\$511	\$420	\$313	\$124
	27012	Town	City Point	\$508	\$417	\$310	\$124
	27014	Town	Cleveland	\$498	\$409	\$304	\$121
	27016	Town	Curran	\$503	\$413	\$307	\$122
	27018	Town	Franklin	\$508	\$418	\$311	\$124
	27020	Town	Garden Valley	\$496	\$408	\$303	\$121
	27022	Town	Garfield	\$494	\$406	\$302	\$120
	27024	Town	Hixton	\$506	\$416	\$309	\$123
	27026	Town	Irving	\$505	\$416	\$309	\$123
	27028	Town	Knapp	\$525	\$432	\$321	\$128

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Jackson (cont.)	27030	Town	Komensky	\$528	\$434	\$323	\$129
	27032	Town	Manchester	\$524	\$431	\$321	\$128
	27034	Town	Melrose	\$510	\$420	\$312	\$124
	27036	Town	Millston	\$525	\$432	\$321	\$128
	27038	Town	North Bend	\$510	\$420	\$312	\$124
	27040	Town	Northfield	\$504	\$414	\$308	\$123
	27042	Town	Springfield	\$500	\$411	\$306	\$122
	27101	Village	Alma Center	\$505	\$415	\$309	\$123
	27136	Village	Hixton	\$520	\$428	\$318	\$127
	27151	Village	Melrose	\$506	\$416	\$309	\$123
	27152	Village	Merrilan	\$511	\$420	\$313	\$124
	27186	Village	Taylor	\$496	\$408	\$303	\$121
	27206	City	Black River Falls	\$494	\$407	\$302	\$120
Jefferson	28002	Town	Aztalan	\$623	\$527	\$382	\$153
	28004	Town	Cold Spring	\$627	\$530	\$384	\$154
	28006	Town	Concord	\$638	\$539	\$391	\$157
	28008	Town	Farmington	\$636	\$537	\$390	\$156
	28010	Town	Hebron	\$625	\$528	\$383	\$154
	28012	Town	Ixonia	\$624	\$527	\$382	\$153
	28014	Town	Jefferson	\$629	\$532	\$385	\$155
	28016	Town	Koshkonong	\$634	\$536	\$388	\$156
	28018	Town	Lake Mills	\$640	\$541	\$392	\$157
	28020	Town	Milford	\$634	\$535	\$388	\$156
	28022	Town	Oakland	\$616	\$520	\$377	\$151
	28024	Town	Palmyra	\$629	\$532	\$385	\$155
	28026	Town	Sullivan	\$624	\$527	\$382	\$153
	28028	Town	Sumner	\$627	\$529	\$384	\$154
	28030	Town	Waterloo	\$630	\$532	\$386	\$155
	28032	Town	Watertown	\$646	\$545	\$395	\$159
	28111	Village	Cambridge	\$592	\$500	\$363	\$146
	28141	Village	Johnson Creek	\$595	\$502	\$364	\$146
	28171	Village	Palmyra	\$606	\$512	\$371	\$149
	28181	Village	Sullivan	\$599	\$506	\$367	\$147
	28226	City	Fort Atkinson	\$592	\$500	\$362	\$145
	28241	City	Jefferson	\$605	\$511	\$371	\$149
	28246	City	Lake Mills	\$608	\$513	\$372	\$149
28290	City	Waterloo	\$590	\$499	\$361	\$145	
28291	City	Watertown	\$613	\$518	\$375	\$151	
28292	City	Whitewater	\$612	\$517	\$375	\$150	
Juneau	29002	Town	Armenia	\$508	\$418	\$311	\$124
	29004	Town	Clearfield	\$507	\$417	\$310	\$123
	29006	Town	Cutler	\$507	\$417	\$310	\$123
	29008	Town	Finley	\$508	\$418	\$311	\$124
	29010	Town	Fountain	\$501	\$412	\$306	\$122
	29012	Town	Germantown	\$503	\$414	\$308	\$122

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Juneau (cont.)	29014	Town	Kildare	\$506	\$416	\$309	\$123
	29016	Town	Kingston	\$531	\$437	\$325	\$129
	29018	Town	Lemonweir	\$508	\$418	\$311	\$124
	29020	Town	Lindina	\$507	\$417	\$310	\$123
	29022	Town	Lisbon	\$515	\$424	\$315	\$125
	29024	Town	Lyndon	\$515	\$424	\$315	\$125
	29026	Town	Marion	\$511	\$421	\$313	\$124
	29028	Town	Necedah	\$504	\$415	\$308	\$123
	29030	Town	Orange	\$506	\$416	\$309	\$123
	29032	Town	Plymouth	\$497	\$409	\$304	\$121
	29034	Town	Seven Mile Creek	\$498	\$410	\$305	\$121
	29036	Town	Summit	\$504	\$414	\$308	\$123
	29038	Town	Wonewoc	\$501	\$413	\$307	\$122
	29111	Village	Camp Douglas	\$489	\$402	\$299	\$119
	29136	Village	Hustler	\$502	\$413	\$307	\$122
	29146	Village	Lyndon Station	\$505	\$416	\$309	\$123
	29161	Village	Necedah	\$466	\$383	\$285	\$113
	29186	Village	Union Center	\$502	\$413	\$307	\$122
	29191	Village	Wonewoc	\$517	\$426	\$316	\$126
	29221	City	Elroy	\$475	\$391	\$291	\$116
29251	City	Mauston	\$482	\$397	\$295	\$117	
29261	City	New Lisbon	\$486	\$400	\$297	\$118	
Kenosha	30002	Town	Brighton	\$639	\$537	\$389	\$157
	30004	Town	Bristol	\$632	\$531	\$385	\$155
	30006	Town	Paris	\$677	\$569	\$412	\$166
	30010	Town	Randall	\$635	\$533	\$387	\$155
	30012	Town	Salem	\$621	\$522	\$378	\$152
	30014	Town	Somers	\$643	\$540	\$392	\$157
	30016	Town	Wheatland	\$629	\$529	\$383	\$154
	30131	Village	Genoa City	\$488	\$410	\$297	\$120
	30171	Village	Paddock Lake	\$610	\$513	\$372	\$150
	30174	Village	Pleasant Prairie	\$630	\$529	\$384	\$154
	30181	Village	Silver Lake	\$608	\$511	\$371	\$149
	30186	Village	Twin Lakes	\$610	\$512	\$371	\$149
	30241	City	Kenosha	\$603	\$507	\$368	\$148
Kewaunee	31002	Town	Ahnapee	\$501	\$411	\$306	\$122
	31004	Town	Carlton	\$522	\$428	\$319	\$127
	31006	Town	Casco	\$501	\$411	\$306	\$122
	31008	Town	Franklin	\$501	\$411	\$306	\$122
	31010	Town	Lincoln	\$504	\$413	\$308	\$123
	31012	Town	Luxemburg	\$503	\$412	\$307	\$122
	31014	Town	Montpelier	\$508	\$416	\$310	\$123
	31016	Town	Pierce	\$499	\$409	\$305	\$121
	31018	Town	Red River	\$512	\$420	\$313	\$124

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Kewaunee (cont.)	31020	Town	West Kewaunee	\$497	\$408	\$304	\$121
	31111	Village	Casco	\$502	\$412	\$307	\$122
	31146	Village	Luxemburg	\$495	\$406	\$302	\$120
	31201	City	Algoma	\$478	\$392	\$292	\$116
	31241	City	Kewaunee	\$467	\$383	\$285	\$114
La Crosse	32002	Town	Bangor	\$537	\$442	\$329	\$131
	32004	Town	Barre	\$549	\$452	\$336	\$134
	32006	Town	Burns	\$536	\$441	\$329	\$131
	32008	Town	Campbell	\$535	\$440	\$328	\$130
	32010	Town	Farmington	\$552	\$454	\$338	\$134
	32012	Town	Greenfield	\$547	\$450	\$335	\$133
	32014	Town	Hamilton	\$545	\$448	\$334	\$133
	32016	Town	Holland	\$540	\$444	\$331	\$132
	32018	Town	Medary	\$552	\$454	\$338	\$134
	32020	Town	Onalaska	\$541	\$445	\$332	\$132
	32022	Town	Shelby	\$528	\$435	\$324	\$129
	32024	Town	Washington	\$543	\$446	\$333	\$132
	32106	Village	Bangor	\$532	\$438	\$326	\$130
	32136	Village	Holmen	\$528	\$435	\$324	\$129
	32176	Village	Rockland	\$537	\$442	\$329	\$131
	32191	Village	West Salem	\$535	\$440	\$328	\$130
	32246	City	La Crosse	\$501	\$412	\$307	\$122
	32265	City	Onalaska	\$524	\$431	\$321	\$128
LaFayette	33002	Town	Argyle	\$640	\$539	\$392	\$157
	33004	Town	Belmont	\$648	\$546	\$397	\$159
	33006	Town	Benton	\$661	\$556	\$405	\$162
	33008	Town	Blanchard	\$651	\$548	\$399	\$160
	33010	Town	Darlington	\$654	\$550	\$401	\$160
	33012	Town	Elk Grove	\$647	\$545	\$397	\$159
	33014	Town	Fayette	\$654	\$551	\$401	\$161
	33016	Town	Gratiot	\$642	\$541	\$394	\$158
	33018	Town	Kendall	\$640	\$539	\$393	\$157
	33020	Town	Lamont	\$636	\$536	\$390	\$156
	33022	Town	Monticello	\$638	\$537	\$391	\$157
	33024	Town	New Diggings	\$660	\$556	\$405	\$162
	33026	Town	Seymour	\$651	\$548	\$399	\$160
	33028	Town	Shullsburg	\$649	\$547	\$398	\$159
	33030	Town	Wayne	\$628	\$529	\$385	\$154
	33032	Town	White Oak Springs	\$648	\$546	\$397	\$159
	33034	Town	Willow Springs	\$641	\$540	\$393	\$157
	33036	Town	Wiota	\$643	\$542	\$394	\$158
33101	Village	Argyle	\$640	\$539	\$392	\$157	
33106	Village	Belmont	\$645	\$544	\$396	\$158	
33107	Village	Benton	\$650	\$548	\$399	\$160	
33108	Village	Blanchardville	\$646	\$544	\$396	\$159	

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
LaFayette (cont.)	33131	Village	Gratiot	\$631	\$531	\$387	\$155
	33136	Village	Hazel Green	\$644	\$542	\$395	\$158
	33181	Village	South Wayne	\$627	\$528	\$384	\$154
	33211	City	Cuba City	\$642	\$541	\$394	\$158
	33216	City	Darlington	\$627	\$528	\$384	\$154
	33281	City	Shullsburg	\$643	\$541	\$394	\$158
Langlade	34002	Town	Ackley	\$398	\$347	\$267	\$101
	34004	Town	Ainsworth	\$399	\$348	\$268	\$101
	34006	Town	Antigo	\$399	\$348	\$268	\$102
	34008	Town	Elcho	\$403	\$352	\$271	\$103
	34010	Town	Evergreen	\$394	\$344	\$265	\$100
	34012	Town	Langlade	\$399	\$348	\$268	\$101
	34014	Town	Neva	\$400	\$349	\$269	\$102
	34016	Town	Norwood	\$393	\$343	\$265	\$100
	34018	Town	Parrish	\$403	\$352	\$271	\$103
	34020	Town	Peck	\$397	\$346	\$267	\$101
	34022	Town	Polar	\$397	\$347	\$267	\$101
	34024	Town	Price	\$398	\$347	\$267	\$101
	34026	Town	Rolling	\$398	\$347	\$267	\$101
	34028	Town	Summit	\$400	\$349	\$269	\$102
	34030	Town	Upham	\$406	\$354	\$273	\$103
	34032	Town	Vilas	\$400	\$349	\$269	\$102
	34034	Town	Wolf River	\$396	\$346	\$266	\$101
	34191	Village	White Lake	\$380	\$332	\$256	\$97
34201	City	Antigo	\$374	\$326	\$251	\$95	
Lincoln	35002	Town	Birch	\$375	\$327	\$252	\$95
	35004	Town	Bradley	\$378	\$330	\$255	\$96
	35006	Town	Corning	\$370	\$323	\$249	\$94
	35008	Town	Harding	\$368	\$321	\$248	\$94
	35010	Town	Harrison	\$377	\$329	\$254	\$96
	35012	Town	King	\$382	\$333	\$257	\$97
	35014	Town	Merrill	\$374	\$326	\$252	\$95
	35016	Town	Pine River	\$364	\$317	\$245	\$93
	35018	Town	Rock Falls	\$371	\$323	\$249	\$94
	35020	Town	Russell	\$369	\$322	\$248	\$94
	35022	Town	Schley	\$372	\$324	\$250	\$95
	35024	Town	Scott	\$364	\$317	\$245	\$93
	35026	Town	Skanawan	\$381	\$332	\$256	\$97
	35028	Town	Somo	\$382	\$333	\$257	\$97
	35030	Town	Tomahawk	\$382	\$332	\$257	\$97
	35032	Town	Wilson	\$382	\$333	\$257	\$97
	35251	City	Merrill	\$346	\$302	\$233	\$88
	35286	City	Tomahawk	\$361	\$314	\$243	\$92
Manitowoc	36002	Town	Cato	\$517	\$424	\$316	\$126
	36004	Town	Centerville	\$526	\$431	\$321	\$128

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Manitowoc (cont.)	36006	Town	Cooperstown	\$531	\$435	\$324	\$129
	36008	Town	Eaton	\$518	\$424	\$316	\$126
	36010	Town	Franklin	\$539	\$442	\$329	\$131
	36012	Town	Gibson	\$527	\$432	\$322	\$128
	36014	Town	Kossuth	\$539	\$441	\$329	\$131
	36016	Town	Liberty	\$523	\$428	\$319	\$127
	36018	Town	Manitowoc	\$545	\$447	\$333	\$132
	36020	Town	Manitowoc Rapids	\$534	\$437	\$326	\$130
	36022	Town	Maple Grove	\$514	\$421	\$314	\$125
	36024	Town	Meeme	\$527	\$432	\$322	\$128
	36026	Town	Mishicot	\$532	\$436	\$325	\$129
	36028	Town	Newton	\$534	\$437	\$326	\$130
	36030	Town	Rockland	\$513	\$420	\$313	\$125
	36032	Town	Schleswig	\$526	\$431	\$321	\$128
	36034	Town	Two Creeks	\$640	\$524	\$390	\$155
	36036	Town	Two Rivers	\$540	\$442	\$330	\$131
	36112	Village	Cleveland	\$513	\$420	\$313	\$125
	36126	Village	Francis Creek	\$526	\$431	\$321	\$128
	36132	Village	Kellnersville	\$510	\$418	\$311	\$124
	36147	Village	Maribel	\$539	\$442	\$329	\$131
	36151	Village	Mishicot	\$523	\$429	\$319	\$127
	36176	Village	Reedsville	\$486	\$398	\$296	\$118
	36181	Village	Saint Nazianz	\$520	\$426	\$317	\$126
	36186	Village	Valders	\$514	\$421	\$313	\$125
	36191	Village	Whitelaw	\$522	\$427	\$318	\$127
	36241	City	Kiel	\$523	\$428	\$319	\$127
	36251	City	Manitowoc	\$520	\$426	\$317	\$126
	36286	City	Two Rivers	\$511	\$419	\$312	\$124
Marathon	37002	Town	Bergen	\$394	\$344	\$266	\$100
	37004	Town	Berlin	\$394	\$344	\$265	\$100
	37006	Town	Bern	\$394	\$344	\$266	\$100
	37008	Town	Bevent	\$398	\$347	\$268	\$101
	37010	Town	Brighton	\$385	\$336	\$260	\$98
	37012	Town	Cassel	\$405	\$354	\$273	\$103
	37014	Town	Cleveland	\$401	\$350	\$270	\$102
	37016	Town	Day	\$403	\$352	\$272	\$103
	37018	Town	Easton	\$395	\$345	\$266	\$101
	37020	Town	Eau Pleine	\$404	\$353	\$272	\$103
	37022	Town	Elderon	\$403	\$352	\$272	\$103
	37024	Town	Emmet	\$400	\$349	\$270	\$102
	37026	Town	Frankfort	\$398	\$348	\$268	\$101
	37028	Town	Franzen	\$406	\$355	\$274	\$104
	37030	Town	Green Valley	\$398	\$347	\$268	\$101
	37032	Town	Guenther	\$390	\$341	\$263	\$99
	37034	Town	Halsey	\$393	\$344	\$265	\$100

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Marathon (cont.)	37036	Town	Hamburg	\$396	\$346	\$267	\$101
	37038	Town	Harrison	\$400	\$349	\$270	\$102
	37040	Town	Hewitt	\$387	\$338	\$261	\$99
	37042	Town	Holton	\$397	\$347	\$268	\$101
	37044	Town	Hull	\$393	\$343	\$265	\$100
	37046	Town	Johnson	\$400	\$349	\$270	\$102
	37048	Town	Knowlton	\$396	\$346	\$267	\$101
	37050	Town	Kronenwetter	\$397	\$347	\$268	\$101
	37052	Town	Maine	\$394	\$344	\$266	\$100
	37054	Town	Marathon	\$406	\$354	\$274	\$103
	37056	Town	McMillan	\$396	\$346	\$267	\$101
	37058	Town	Mosinee	\$393	\$344	\$265	\$100
	37060	Town	Norrie	\$407	\$356	\$275	\$104
	37062	Town	Plover	\$393	\$344	\$265	\$100
	37064	Town	Reid	\$402	\$351	\$271	\$102
	37066	Town	Rib Falls	\$402	\$351	\$271	\$102
	37068	Town	Rib Mountain	\$390	\$341	\$263	\$99
	37070	Town	Rietbrock	\$395	\$345	\$267	\$101
	37072	Town	Ringle	\$408	\$356	\$275	\$104
	37074	Town	Spencer	\$392	\$342	\$264	\$100
	37076	Town	Stettin	\$399	\$349	\$269	\$102
	37078	Town	Texas	\$396	\$346	\$267	\$101
	37080	Town	Wausau	\$398	\$348	\$268	\$101
	37082	Town	Weston	\$400	\$350	\$270	\$102
	37084	Town	Wien	\$402	\$351	\$271	\$102
	37102	Village	Athens	\$373	\$326	\$251	\$95
	37104	Village	Biramwood	\$399	\$349	\$269	\$102
	37106	Village	Brokaw	\$382	\$334	\$258	\$97
	37116	Village	Dorchester	\$384	\$335	\$259	\$98
	37121	Village	Edgar	\$392	\$342	\$264	\$100
	37122	Village	Elderon	\$399	\$348	\$269	\$102
	37126	Village	Fenwood	\$405	\$354	\$273	\$103
	37136	Village	Hatley	\$408	\$356	\$275	\$104
	37151	Village	Marathon	\$390	\$341	\$263	\$99
	37176	Village	Rothschild	\$390	\$341	\$263	\$99
	37181	Village	Spencer	\$374	\$327	\$253	\$95
	37182	Village	Stratford	\$388	\$339	\$262	\$99
	37186	Village	Unity	\$387	\$338	\$261	\$99
	37192	Village	Weston	\$393	\$343	\$265	\$100
	37201	City	Abbotsford	\$384	\$336	\$259	\$98
37211	City	Colby	\$377	\$330	\$255	\$96	
37250	City	Marshfield	\$376	\$328	\$254	\$96	
37251	City	Mosinee	\$377	\$329	\$254	\$96	
37281	City	Schofield	\$386	\$337	\$260	\$98	
37291	City	Wausau	\$372	\$325	\$251	\$95	

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Marinette	38002	Town	Amberg	\$373	\$326	\$252	\$95
	38004	Town	Athelstane	\$376	\$328	\$254	\$96
	38006	Town	Beaver	\$382	\$333	\$258	\$97
	38008	Town	Beecher	\$360	\$314	\$243	\$92
	38010	Town	Dunbar	\$365	\$318	\$246	\$93
	38012	Town	Goodman	\$356	\$311	\$240	\$91
	38014	Town	Grover	\$382	\$333	\$258	\$97
	38016	Town	Lake	\$372	\$325	\$251	\$95
	38018	Town	Middle Inlet	\$373	\$326	\$252	\$95
	38020	Town	Niagara	\$371	\$324	\$251	\$95
	38022	Town	Pembine	\$365	\$318	\$246	\$93
	38024	Town	Peshtigo	\$380	\$332	\$257	\$97
	38026	Town	Porterfield	\$381	\$333	\$258	\$97
	38028	Town	Pound	\$383	\$335	\$259	\$98
	38030	Town	Silver Cliff	\$375	\$327	\$253	\$96
	38032	Town	Stephenson	\$377	\$329	\$254	\$96
	38034	Town	Wagner	\$372	\$325	\$251	\$95
	38036	Town	Wausaukee	\$374	\$326	\$252	\$95
	38111	Village	Coleman	\$368	\$321	\$249	\$94
	38121	Village	Crivitz	\$362	\$315	\$244	\$92
	38171	Village	Pound	\$373	\$326	\$252	\$95
	38191	Village	Wausaukee	\$345	\$301	\$233	\$88
	38251	City	Marinette	\$356	\$311	\$240	\$91
	38261	City	Niagara	\$346	\$302	\$234	\$88
	38271	City	Peshtigo	\$374	\$326	\$252	\$95
	Marquette	39002	Town	Buffalo	\$487	\$401	\$299
39004		Town	Crystal Lake	\$481	\$396	\$295	\$117
39006		Town	Douglas	\$481	\$395	\$295	\$117
39008		Town	Harris	\$481	\$396	\$295	\$117
39010		Town	Mecan	\$489	\$402	\$300	\$119
39012		Town	Montello	\$492	\$404	\$302	\$120
39014		Town	Moundville	\$484	\$398	\$297	\$118
39016		Town	Neshkoro	\$481	\$396	\$295	\$117
39018		Town	Newton	\$481	\$395	\$295	\$117
39020		Town	Oxford	\$483	\$397	\$296	\$118
39022		Town	Packwaukee	\$485	\$399	\$297	\$118
39024		Town	Shields	\$483	\$397	\$297	\$118
39026		Town	Springfield	\$482	\$397	\$296	\$118
39028		Town	Westfield	\$484	\$398	\$297	\$118
39121		Village	Endeavor	\$461	\$379	\$283	\$112
39161		Village	Neshkoro	\$468	\$384	\$287	\$114
39165		Village	Oxford	\$464	\$382	\$285	\$113
39191		Village	Westfield	\$454	\$373	\$279	\$111
39251		City	Montello	\$469	\$385	\$287	\$114
Milwaukee		40106	Village	Bayside	\$549	\$463	\$338

2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Milwaukee (cont.)	40107	Village	Brown Deer	\$553	\$466	\$340	\$136
	40126	Village	Fox Point	\$555	\$468	\$341	\$136
	40131	Village	Greendale	\$552	\$465	\$339	\$136
	40136	Village	Hales Corners	\$557	\$469	\$342	\$137
	40176	Village	River Hills	\$553	\$466	\$340	\$136
	40181	Village	Shorewood	\$542	\$457	\$334	\$133
	40191	Village	West Milwaukee	\$510	\$430	\$314	\$125
	40192	Village	Whitefish Bay	\$557	\$469	\$343	\$137
	40211	City	Cudahy	\$549	\$462	\$337	\$135
	40226	City	Franklin	\$551	\$464	\$338	\$135
	40231	City	Glendale	\$560	\$472	\$344	\$138
	40236	City	Greenfield	\$553	\$466	\$340	\$136
	40251	City	Milwaukee	\$559	\$471	\$344	\$137
	40265	City	Oak Creek	\$561	\$473	\$345	\$138
	40281	City	Saint Francis	\$544	\$458	\$334	\$134
	40282	City	South Milwaukee	\$569	\$479	\$350	\$140
	40291	City	Wauwatosa	\$565	\$476	\$348	\$139
	40292	City	West Allis	\$546	\$460	\$336	\$134
Monroe	41002	Town	Adrian	\$530	\$434	\$323	\$129
	41004	Town	Angelo	\$536	\$439	\$327	\$130
	41006	Town	Byron	\$544	\$446	\$332	\$132
	41008	Town	Clifton	\$525	\$430	\$320	\$127
	41010	Town	Glendale	\$516	\$423	\$315	\$125
	41012	Town	Grant	\$544	\$445	\$332	\$132
	41014	Town	Greenfield	\$536	\$439	\$327	\$130
	41016	Town	Jefferson	\$508	\$416	\$310	\$123
	41018	Town	La Fayette	\$526	\$431	\$321	\$128
	41020	Town	La Grange	\$536	\$439	\$327	\$130
	41022	Town	Leon	\$518	\$424	\$316	\$126
	41024	Town	Lincoln	\$540	\$442	\$329	\$131
	41026	Town	Little Falls	\$527	\$431	\$321	\$128
	41028	Town	New Lyme	\$538	\$441	\$329	\$131
	41030	Town	Oakdale	\$526	\$431	\$321	\$128
	41032	Town	Portland	\$501	\$410	\$306	\$122
	41034	Town	Ridgeville	\$518	\$424	\$316	\$126
	41036	Town	Scott	\$545	\$446	\$332	\$132
	41038	Town	Sheldon	\$514	\$421	\$314	\$125
	41040	Town	Sparta	\$530	\$434	\$323	\$129
	41042	Town	Tomah	\$541	\$443	\$330	\$131
	41044	Town	Wellington	\$522	\$428	\$319	\$127
	41046	Town	Wells	\$520	\$426	\$317	\$126
	41048	Town	Wilton	\$527	\$432	\$322	\$128
	41111	Village	Cashton	\$501	\$410	\$306	\$122
	41141	Village	Kendall	\$497	\$407	\$303	\$121
41151	Village	Melvina	\$511	\$419	\$312	\$124	

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Monroe (cont.)	41161	Village	Norwalk	\$509	\$417	\$311	\$124
	41165	Village	Oakdale	\$492	\$403	\$300	\$120
	41185	Village	Warrens	\$538	\$441	\$328	\$131
	41191	Village	Wilton	\$504	\$413	\$308	\$122
	41192	Village	Wyeville	\$538	\$440	\$328	\$131
	41281	City	Sparta	\$498	\$408	\$304	\$121
	41286	City	Tomah	\$503	\$412	\$307	\$122
Oconto	42002	Town	Abrams	\$397	\$345	\$268	\$101
	42006	Town	Bagley	\$398	\$346	\$268	\$101
	42008	Town	Brazeau	\$401	\$349	\$271	\$102
	42010	Town	Breed	\$397	\$345	\$268	\$101
	42012	Town	Chase	\$391	\$341	\$264	\$100
	42014	Town	Doty	\$393	\$342	\$265	\$100
	42016	Town	Gillett	\$391	\$340	\$264	\$100
	42018	Town	How	\$392	\$341	\$264	\$100
	42019	Town	Lakewood	\$393	\$342	\$265	\$100
	42020	Town	Lena	\$395	\$344	\$267	\$101
	42022	Town	Little River	\$405	\$352	\$273	\$103
	42024	Town	Little Suamico	\$391	\$340	\$264	\$99
	42026	Town	Maple Valley	\$398	\$346	\$268	\$101
	42028	Town	Morgan	\$398	\$347	\$269	\$101
	42029	Town	Mountain	\$390	\$340	\$263	\$99
	42030	Town	Oconto	\$410	\$357	\$277	\$104
	42032	Town	Oconto Falls	\$395	\$344	\$267	\$101
	42034	Town	Pensaukee	\$402	\$350	\$271	\$102
	42036	Town	Riverview	\$393	\$342	\$265	\$100
	42038	Town	Spruce	\$398	\$346	\$269	\$101
	42040	Town	Stiles	\$400	\$348	\$270	\$102
	42042	Town	Townsend	\$400	\$348	\$270	\$102
	42044	Town	Underhill	\$394	\$343	\$266	\$100
	42146	Village	Lena	\$385	\$335	\$260	\$98
	42171	Village	Pulaski	\$372	\$324	\$251	\$95
	42181	Village	Suring	\$375	\$326	\$253	\$95
	42231	City	Gillett	\$385	\$335	\$260	\$98
42265	City	Oconto	\$394	\$343	\$266	\$100	
42266	City	Oconto Falls	\$378	\$329	\$255	\$96	
Oneida	43002	Town	Cassian	\$362	\$316	\$244	\$92
	43004	Town	Crescent	\$360	\$315	\$242	\$92
	43006	Town	Enterprise	\$369	\$322	\$248	\$94
	43008	Town	Hazelhurst	\$372	\$325	\$250	\$95
	43010	Town	Lake Tomahawk	\$362	\$316	\$244	\$92
	43012	Town	Little Rice	\$360	\$314	\$242	\$92
	43014	Town	Lynne	\$365	\$318	\$245	\$93
	43016	Town	Minocqua	\$366	\$320	\$247	\$93
	43018	Town	Monico	\$368	\$321	\$248	\$94

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Oneida (cont.)	43020	Town	Newbold	\$363	\$317	\$244	\$92
	43022	Town	Nokomis	\$364	\$318	\$245	\$93
	43024	Town	Pelican	\$366	\$320	\$246	\$93
	43026	Town	Piehl	\$366	\$320	\$247	\$93
	43028	Town	Pine Lake	\$358	\$313	\$241	\$91
	43030	Town	Schoepke	\$366	\$319	\$246	\$93
	43032	Town	Stella	\$363	\$317	\$244	\$92
	43034	Town	Sugar Camp	\$363	\$317	\$244	\$92
	43036	Town	Three Lakes	\$361	\$316	\$243	\$92
	43038	Town	Woodboro	\$363	\$317	\$244	\$92
	43040	Town	Woodruff	\$349	\$305	\$235	\$89
	43276	City	Rhineland	\$335	\$293	\$225	\$85
	Outagamie	44002	Town	Black Creek	\$520	\$425	\$316
44004		Town	Bovina	\$516	\$423	\$314	\$125
44006		Town	Buchanan	\$508	\$416	\$309	\$123
44008		Town	Center	\$523	\$428	\$318	\$127
44010		Town	Cicero	\$518	\$424	\$315	\$126
44012		Town	Dale	\$515	\$422	\$314	\$125
44014		Town	Deer Creek	\$519	\$425	\$316	\$126
44016		Town	Ellington	\$509	\$416	\$310	\$123
44018		Town	Freedom	\$519	\$425	\$316	\$126
44020		Town	Grand Chute	\$511	\$419	\$311	\$124
44022		Town	Greenville	\$511	\$418	\$311	\$124
44024		Town	Hortonia	\$519	\$425	\$316	\$126
44026		Town	Kaukauna	\$516	\$423	\$314	\$125
44028		Town	Liberty	\$521	\$427	\$317	\$127
44030		Town	Maine	\$517	\$424	\$315	\$126
44032		Town	Maple Creek	\$522	\$428	\$318	\$127
44034		Town	Oneida	\$530	\$434	\$323	\$129
44036		Town	Osborn	\$524	\$429	\$319	\$127
44038		Town	Seymour	\$520	\$426	\$316	\$126
44040		Town	Vandenbroek	\$519	\$425	\$316	\$126
44106		Village	Bear Creek	\$510	\$418	\$310	\$124
44107		Village	Black Creek	\$511	\$419	\$311	\$124
44111		Village	Combined Locks	\$498	\$408	\$303	\$121
44136		Village	Hortonville	\$493	\$404	\$300	\$120
44137		Village	Howard	\$483	\$396	\$294	\$117
44141		Village	Kimberly	\$487	\$399	\$297	\$118
44146		Village	Little Chute	\$490	\$401	\$298	\$119
44155		Village	Nichols	\$511	\$418	\$311	\$124
44181		Village	Shiocton	\$480	\$393	\$292	\$117
44201		City	Appleton	\$493	\$403	\$300	\$120
44241		City	Kaukauna	\$487	\$399	\$296	\$118
44261		City	New London	\$501	\$410	\$305	\$122
44281		City	Seymour	\$494	\$405	\$301	\$120

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Ozaukee	45002	Town	Belgium	\$594	\$499	\$364	\$146
	45004	Town	Cedarburg	\$584	\$490	\$357	\$143
	45006	Town	Fredonia	\$598	\$503	\$366	\$147
	45008	Town	Grafton	\$588	\$494	\$360	\$144
	45012	Town	Port Washington	\$585	\$492	\$358	\$144
	45014	Town	Saukville	\$596	\$500	\$365	\$146
	45105	Village	Bayside	\$545	\$458	\$334	\$134
	45106	Village	Belgium	\$572	\$481	\$350	\$140
	45126	Village	Fredonia	\$571	\$480	\$350	\$140
	45131	Village	Grafton	\$563	\$473	\$345	\$138
	45161	Village	Newburg	\$579	\$486	\$354	\$142
	45181	Village	Saukville	\$559	\$470	\$342	\$137
	45186	Village	Thiensville	\$550	\$462	\$336	\$135
	45211	City	Cedarburg	\$556	\$467	\$340	\$136
	45255	City	Mequon	\$568	\$477	\$348	\$139
45271	City	Port Washington	\$558	\$469	\$342	\$137	
Pepin	46002	Town	Albany	\$507	\$415	\$310	\$123
	46004	Town	Durand	\$515	\$422	\$314	\$125
	46006	Town	Frankfort	\$499	\$409	\$304	\$121
	46008	Town	Lima	\$510	\$418	\$311	\$124
	46010	Town	Pepin	\$502	\$411	\$306	\$122
	46012	Town	Stockholm	\$504	\$412	\$307	\$122
	46014	Town	Waterville	\$502	\$411	\$306	\$122
	46016	Town	Waubek	\$516	\$423	\$315	\$125
	46171	Village	Pepin	\$498	\$408	\$304	\$121
	46181	Village	Stockholm	\$500	\$409	\$305	\$121
	46216	City	Durand	\$494	\$405	\$302	\$120
Pierce	47002	Town	Clifton	\$560	\$460	\$342	\$136
	47004	Town	Diamond Bluff	\$560	\$460	\$342	\$136
	47006	Town	Ellsworth	\$547	\$450	\$334	\$133
	47008	Town	El Paso	\$537	\$441	\$328	\$131
	47010	Town	Gilman	\$548	\$450	\$335	\$133
	47012	Town	Hartland	\$545	\$447	\$333	\$132
	47014	Town	Isabelle	\$563	\$462	\$344	\$137
	47016	Town	Maiden Rock	\$544	\$447	\$332	\$132
	47018	Town	Martell	\$547	\$449	\$334	\$133
	47020	Town	Oak Grove	\$556	\$457	\$340	\$135
	47022	Town	River Falls	\$555	\$456	\$339	\$135
	47024	Town	Rock Elm	\$535	\$439	\$327	\$130
	47026	Town	Salem	\$537	\$441	\$328	\$131
	47028	Town	Spring Lake	\$536	\$440	\$327	\$130
	47030	Town	Trenton	\$553	\$454	\$338	\$135
	47032	Town	Trimbelle	\$556	\$457	\$340	\$135
	47034	Town	Union	\$542	\$445	\$331	\$132
47106	Village	Bay City	\$541	\$444	\$331	\$132	

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Pierce (cont.)	47121	Village	Ellsworth	\$539	\$443	\$329	\$131
	47122	Village	Elmwood	\$531	\$436	\$324	\$129
	47151	Village	Maiden Rock	\$517	\$424	\$316	\$126
	47171	Village	Plum City	\$540	\$443	\$330	\$131
	47181	Village	Spring Valley	\$539	\$442	\$329	\$131
	47271	City	Prescott	\$534	\$439	\$326	\$130
	47276	City	River Falls	\$536	\$440	\$327	\$130
Polk	48002	Town	Alden	\$426	\$373	\$286	\$109
	48004	Town	Apple River	\$432	\$377	\$290	\$110
	48006	Town	Balsam Lake	\$437	\$382	\$293	\$111
	48008	Town	Beaver	\$430	\$376	\$289	\$109
	48010	Town	Black Brook	\$420	\$367	\$282	\$107
	48012	Town	Bone Lake	\$435	\$380	\$292	\$111
	48014	Town	Clam Falls	\$430	\$376	\$289	\$109
	48016	Town	Clayton	\$419	\$366	\$281	\$107
	48018	Town	Clear Lake	\$420	\$367	\$282	\$107
	48020	Town	Eureka	\$425	\$372	\$286	\$108
	48022	Town	Farmington	\$427	\$373	\$287	\$109
	48024	Town	Garfield	\$428	\$374	\$287	\$109
	48026	Town	Georgetown	\$439	\$383	\$295	\$112
	48028	Town	Johnstown	\$430	\$376	\$289	\$110
	48030	Town	Laketown	\$431	\$377	\$290	\$110
	48032	Town	Lincoln	\$434	\$379	\$292	\$111
	48034	Town	Lorain	\$433	\$378	\$291	\$110
	48036	Town	Luck	\$433	\$378	\$291	\$110
	48038	Town	McKinley	\$426	\$372	\$286	\$108
	48040	Town	Milltown	\$435	\$380	\$292	\$111
	48042	Town	Osceola	\$430	\$375	\$289	\$109
	48044	Town	Saint Croix Falls	\$421	\$367	\$283	\$107
	48046	Town	Sterling	\$422	\$368	\$283	\$107
	48048	Town	West Sweden	\$420	\$367	\$282	\$107
	48106	Village	Balsam Lake	\$416	\$364	\$280	\$106
	48111	Village	Centuria	\$422	\$369	\$283	\$107
	48112	Village	Clayton	\$401	\$350	\$269	\$102
	48113	Village	Clear Lake	\$414	\$362	\$278	\$105
	48116	Village	Dresser	\$402	\$351	\$270	\$102
	48126	Village	Frederic	\$404	\$353	\$271	\$103
	48146	Village	Luck	\$416	\$363	\$279	\$106
	48151	Village	Milltown	\$406	\$355	\$273	\$103
48165	Village	Osceola	\$420	\$367	\$282	\$107	
48168	Village	Turtle Lake	\$397	\$346	\$266	\$101	
48201	City	Amery	\$404	\$353	\$271	\$103	
48281	City	Saint Croix Falls	\$404	\$353	\$271	\$103	
Portage	49002	Town	Alban	\$535	\$439	\$327	\$130
	49004	Town	Almond	\$541	\$444	\$330	\$132

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture	
Portage (cont.)	49006	Town	Amherst	\$549	\$451	\$335	\$134	
	49008	Town	Belmont	\$540	\$444	\$330	\$131	
	49010	Town	Buena Vista	\$546	\$448	\$333	\$133	
	49012	Town	Carson	\$546	\$449	\$334	\$133	
	49014	Town	Dewey	\$544	\$447	\$332	\$132	
	49016	Town	Eau Pleine	\$549	\$451	\$335	\$134	
	49018	Town	Grant	\$551	\$453	\$337	\$134	
	49020	Town	Hull	\$550	\$452	\$336	\$134	
	49022	Town	Lanark	\$542	\$445	\$331	\$132	
	49024	Town	Linwood	\$552	\$453	\$337	\$134	
	49026	Town	New Hope	\$551	\$453	\$337	\$134	
	49028	Town	Pine Grove	\$540	\$444	\$330	\$131	
	49030	Town	Plover	\$549	\$451	\$335	\$133	
	49032	Town	Sharon	\$544	\$447	\$333	\$132	
	49034	Town	Stockton	\$552	\$454	\$337	\$134	
	49101	Village	Almond	\$536	\$440	\$327	\$130	
	49102	Village	Amherst	\$542	\$445	\$331	\$132	
	49103	Village	Amherst Junction	\$552	\$454	\$337	\$134	
	49141	Village	Junction City	\$543	\$446	\$332	\$132	
	49151	Village	Milladore	\$649	\$534	\$397	\$158	
	49161	Village	Nelsonville	\$554	\$456	\$339	\$135	
	49171	Village	Park Ridge	\$541	\$444	\$330	\$132	
	49173	Village	Plover	\$533	\$438	\$326	\$130	
	49176	Village	Rosholt	\$540	\$444	\$330	\$131	
	49191	Village	Whiting	\$550	\$452	\$336	\$134	
	49281	City	Stevens Point	\$513	\$421	\$313	\$125	
	Price	50002	Town	Catawba	\$398	\$347	\$267	\$101
		50004	Town	Eisenstein	\$403	\$351	\$270	\$102
50006		Town	Elk	\$397	\$346	\$266	\$101	
50008		Town	Emery	\$400	\$349	\$268	\$102	
50010		Town	Fifield	\$388	\$338	\$260	\$99	
50012		Town	Flambeau	\$395	\$344	\$265	\$100	
50014		Town	Georgetown	\$393	\$343	\$263	\$100	
50016		Town	Hackett	\$400	\$349	\$268	\$102	
50018		Town	Harmony	\$388	\$338	\$260	\$98	
50020		Town	Hill	\$394	\$343	\$264	\$100	
50022		Town	Kennan	\$387	\$338	\$260	\$98	
50024		Town	Knox	\$399	\$348	\$267	\$101	
50026		Town	Lake	\$395	\$344	\$265	\$100	
50028		Town	Ogema	\$397	\$346	\$266	\$101	
50030		Town	Prentice	\$399	\$348	\$267	\$101	
50032		Town	Spirit	\$381	\$332	\$255	\$97	
50034		Town	Worcester	\$399	\$348	\$268	\$102	
50111		Village	Catawba	\$398	\$347	\$266	\$101	
50141	Village	Kennan	\$399	\$348	\$267	\$101		

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Price (cont.)	50171	Village	Prentice	\$396	\$345	\$265	\$101
	50271	City	Park Falls	\$373	\$325	\$250	\$95
	50272	City	Phillips	\$366	\$319	\$245	\$93
Racine	51002	Town	Burlington	\$633	\$532	\$387	\$155
	51004	Town	Caledonia	\$622	\$523	\$380	\$153
	51006	Town	Dover	\$638	\$537	\$390	\$157
	51008	Town	Mount Pleasant	\$625	\$525	\$382	\$153
	51010	Town	Norway	\$633	\$533	\$387	\$155
	51012	Town	Raymond	\$635	\$535	\$388	\$156
	51014	Town	Rochester	\$636	\$535	\$388	\$156
	51016	Town	Waterford	\$632	\$531	\$386	\$155
	51018	Town	Yorkville	\$640	\$538	\$391	\$157
	51121	Village	Elmwood Park	\$638	\$537	\$390	\$157
	51161	Village	North Bay	\$617	\$519	\$377	\$151
	51176	Village	Rochester	\$641	\$539	\$392	\$157
	51181	Village	Sturtevant	\$622	\$523	\$380	\$152
	51186	Village	Union Grove	\$617	\$519	\$377	\$151
	51191	Village	Waterford	\$608	\$512	\$372	\$149
	51192	Village	Wind Point	\$629	\$529	\$384	\$154
	51206	City	Burlington	\$612	\$515	\$374	\$150
	51276	City	Racine	\$590	\$496	\$360	\$145
Richland	52002	Town	Akan	\$597	\$503	\$366	\$147
	52004	Town	Bloom	\$587	\$495	\$360	\$144
	52006	Town	Buena Vista	\$617	\$520	\$378	\$151
	52008	Town	Dayton	\$592	\$499	\$363	\$145
	52010	Town	Eagle	\$609	\$513	\$373	\$150
	52012	Town	Forest	\$587	\$495	\$360	\$144
	52014	Town	Henrietta	\$603	\$508	\$370	\$148
	52016	Town	Ithaca	\$592	\$499	\$363	\$145
	52018	Town	Marshall	\$593	\$500	\$364	\$146
	52020	Town	Orion	\$608	\$512	\$373	\$149
	52022	Town	Richland	\$604	\$509	\$371	\$148
	52024	Town	Richwood	\$605	\$510	\$371	\$149
	52026	Town	Rockbridge	\$593	\$500	\$364	\$146
	52028	Town	Sylvan	\$592	\$499	\$363	\$145
	52030	Town	Westford	\$591	\$498	\$363	\$145
	52032	Town	Willow	\$595	\$502	\$365	\$146
	52106	Village	Boaz	\$585	\$493	\$359	\$144
	52111	Village	Cazenovia	\$585	\$493	\$359	\$144
	52146	Village	Lone Rock	\$602	\$508	\$369	\$148
	52186	Village	Viola	\$586	\$494	\$359	\$144
52196	Village	Yuba	\$619	\$522	\$380	\$152	
52276	City	Richland Center	\$574	\$484	\$352	\$141	
Rock	53002	Town	Avon	\$658	\$555	\$403	\$162
	53004	Town	Beloit	\$637	\$538	\$390	\$157

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture	
Rock (cont.)	53006	Town	Bradford	\$651	\$550	\$399	\$160	
	53008	Town	Center	\$672	\$567	\$411	\$165	
	53010	Town	Clinton	\$644	\$544	\$394	\$158	
	53012	Town	Fulton	\$660	\$557	\$404	\$162	
	53014	Town	Harmony	\$679	\$574	\$416	\$167	
	53016	Town	Janesville	\$671	\$567	\$411	\$165	
	53018	Town	Johnstown	\$677	\$572	\$415	\$166	
	53020	Town	Laprairie	\$658	\$555	\$403	\$162	
	53022	Town	Lima	\$669	\$566	\$410	\$165	
	53024	Town	Magnolia	\$669	\$565	\$410	\$164	
	53026	Town	Milton	\$669	\$565	\$410	\$164	
	53028	Town	Newark	\$667	\$563	\$408	\$164	
	53030	Town	Plymouth	\$660	\$557	\$404	\$162	
	53032	Town	Porter	\$668	\$564	\$409	\$164	
	53034	Town	Rock	\$670	\$566	\$410	\$165	
	53036	Town	Spring Valley	\$664	\$561	\$407	\$163	
	53038	Town	Turtle	\$652	\$550	\$399	\$160	
	53040	Town	Union	\$681	\$575	\$417	\$167	
	53111	Village	Clinton	\$608	\$514	\$372	\$149	
	53126	Village	Footville	\$647	\$547	\$396	\$159	
	53165	Village	Orfordville	\$636	\$537	\$389	\$156	
	53206	City	Beloit	\$623	\$526	\$381	\$153	
	53221	City	Edgerton	\$622	\$525	\$381	\$153	
	53222	City	Evansville	\$634	\$536	\$388	\$156	
	53241	City	Janesville	\$638	\$539	\$391	\$157	
	53257	City	Milton	\$642	\$543	\$393	\$158	
	Rusk	54002	Town	Atlanta	\$397	\$347	\$268	\$101
		54004	Town	Big Bend	\$388	\$339	\$262	\$99
54006		Town	Big Falls	\$385	\$336	\$260	\$98	
54008		Town	Cedar Rapids	\$389	\$340	\$262	\$99	
54010		Town	Dewey	\$386	\$337	\$260	\$98	
54012		Town	Flambeau	\$391	\$342	\$264	\$100	
54014		Town	Grant	\$393	\$344	\$265	\$100	
54016		Town	Grow	\$388	\$339	\$261	\$99	
54018		Town	Hawkins	\$390	\$340	\$263	\$99	
54020		Town	Hubbard	\$393	\$343	\$265	\$100	
54022		Town	Lawrence	\$386	\$337	\$261	\$98	
54024		Town	Marshall	\$385	\$336	\$260	\$98	
54026		Town	Murry	\$400	\$349	\$270	\$102	
54028		Town	Richland	\$381	\$333	\$257	\$97	
54030		Town	Rusk	\$404	\$353	\$272	\$103	
54032		Town	South Fork	\$389	\$340	\$263	\$99	
54034		Town	Strickland	\$376	\$328	\$254	\$96	
54036		Town	Stubbs	\$396	\$346	\$267	\$101	
54038	Town	Thornapple	\$399	\$349	\$269	\$102		

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Rusk (cont.)	54040	Town	True	\$383	\$335	\$258	\$98
	54042	Town	Washington	\$394	\$344	\$266	\$100
	54044	Town	Wilkinson	\$397	\$346	\$268	\$101
	54046	Town	Willard	\$396	\$346	\$267	\$101
	54048	Town	Wilson	\$400	\$350	\$270	\$102
	54106	Village	Bruce	\$397	\$347	\$268	\$101
	54111	Village	Conrath	\$382	\$334	\$258	\$97
	54131	Village	Glen Flora	\$370	\$324	\$250	\$94
	54136	Village	Hawkins	\$391	\$342	\$264	\$100
	54141	Village	Ingram	\$383	\$334	\$258	\$98
	54181	Village	Sheldon	\$370	\$323	\$250	\$94
	54186	Village	Tony	\$369	\$322	\$249	\$94
	54191	Village	Weyerhaeuser	\$383	\$335	\$259	\$98
	54246	City	Ladysmith	\$375	\$328	\$253	\$96
Saint Croix	55002	Town	Baldwin	\$539	\$441	\$329	\$131
	55004	Town	Cady	\$535	\$438	\$327	\$130
	55006	Town	Cylon	\$543	\$445	\$331	\$132
	55008	Town	Eau Galle	\$530	\$435	\$324	\$129
	55010	Town	Emerald	\$524	\$429	\$320	\$127
	55012	Town	Erin Prairie	\$534	\$437	\$326	\$130
	55014	Town	Forest	\$533	\$437	\$326	\$130
	55016	Town	Glenwood	\$531	\$435	\$324	\$129
	55018	Town	Hammond	\$531	\$435	\$324	\$129
	55020	Town	Hudson	\$555	\$454	\$339	\$135
	55022	Town	Kinnickinnic	\$534	\$438	\$326	\$130
	55024	Town	Pleasant Valley	\$534	\$437	\$326	\$130
	55026	Town	Richmond	\$548	\$449	\$335	\$133
	55028	Town	Rush River	\$543	\$445	\$331	\$132
	55030	Town	Saint Joseph	\$548	\$449	\$335	\$133
	55032	Town	Somerset	\$552	\$452	\$337	\$134
	55034	Town	Springfield	\$543	\$445	\$331	\$132
	55036	Town	Stanton	\$544	\$446	\$332	\$132
	55038	Town	Star Prairie	\$553	\$453	\$338	\$134
	55040	Town	Troy	\$549	\$450	\$335	\$133
	55042	Town	Warren	\$531	\$435	\$324	\$129
	55106	Village	Baldwin	\$505	\$414	\$308	\$123
	55116	Village	Deer Park	\$547	\$448	\$334	\$133
	55136	Village	Hammond	\$510	\$418	\$311	\$124
	55161	Village	North Hudson	\$538	\$441	\$328	\$131
	55176	Village	Roberts	\$513	\$420	\$313	\$125
	55181	Village	Somerset	\$531	\$435	\$324	\$129
	55182	Village	Star Prairie	\$535	\$438	\$327	\$130
	55184	Village	Spring Valley	\$522	\$427	\$318	\$127
	55191	Village	Wilson	\$532	\$435	\$324	\$129
55192	Village	Woodville	\$526	\$431	\$321	\$128	

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Saint Croix (cont.)	55231	City	Glenwood City	\$518	\$424	\$316	\$126
	55236	City	Hudson	\$531	\$435	\$324	\$129
	55261	City	New Richmond	\$517	\$423	\$315	\$126
	55276	City	River Falls	\$522	\$428	\$319	\$127
Sauk	56002	Town	Baraboo	\$660	\$557	\$406	\$162
	56004	Town	Bear Creek	\$659	\$557	\$405	\$162
	56006	Town	Dellona	\$669	\$565	\$412	\$165
	56008	Town	Delton	\$666	\$563	\$410	\$164
	56010	Town	Excelsior	\$666	\$563	\$410	\$164
	56012	Town	Fairfield	\$661	\$558	\$407	\$163
	56014	Town	Franklin	\$660	\$558	\$406	\$162
	56016	Town	Freedom	\$641	\$542	\$395	\$158
	56018	Town	Greenfield	\$650	\$549	\$400	\$160
	56020	Town	Honey Creek	\$634	\$536	\$390	\$156
	56022	Town	Ironton	\$633	\$535	\$389	\$156
	56024	Town	La Valle	\$665	\$562	\$409	\$164
	56026	Town	Merrimac	\$664	\$561	\$409	\$163
	56028	Town	Prairie du Sac	\$663	\$560	\$408	\$163
	56030	Town	Reedsburg	\$675	\$570	\$415	\$166
	56032	Town	Spring Green	\$665	\$562	\$409	\$164
	56034	Town	Sumpter	\$667	\$563	\$410	\$164
	56036	Town	Troy	\$655	\$553	\$403	\$161
	56038	Town	Washington	\$634	\$536	\$390	\$156
	56040	Town	Westfield	\$652	\$551	\$402	\$161
	56042	Town	Winfield	\$664	\$561	\$409	\$163
	56044	Town	Woodland	\$660	\$558	\$406	\$162
	56111	Village	Cazenovia	\$627	\$529	\$386	\$154
	56141	Village	Ironton	\$654	\$553	\$402	\$161
	56146	Village	Lake Delton	\$656	\$554	\$404	\$161
	56147	Village	La Valle	\$645	\$545	\$397	\$159
	56148	Village	Lime Ridge	\$647	\$547	\$398	\$159
	56149	Village	Loganville	\$632	\$534	\$389	\$155
	56151	Village	Merrimac	\$636	\$537	\$391	\$156
	56161	Village	North Freedom	\$649	\$548	\$400	\$160
	56171	Village	Plain	\$630	\$532	\$388	\$155
	56172	Village	Prairie du Sac	\$627	\$530	\$386	\$154
	56176	Village	Rock Springs	\$650	\$549	\$400	\$160
	56181	Village	Sauk City	\$629	\$532	\$387	\$155
	56182	Village	Spring Green	\$625	\$528	\$385	\$154
	56191	Village	West Baraboo	\$636	\$537	\$392	\$157
56206	City	Baraboo	\$620	\$524	\$382	\$153	
56276	City	Reedsburg	\$627	\$530	\$386	\$154	
56291	City	Wisconsin Dells	\$631	\$533	\$389	\$155	
Sawyer	57002	Town	Bass Lake	\$400	\$350	\$269	\$102
	57004	Town	Couderay	\$395	\$345	\$265	\$101

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Sawyer (cont.)	57006	Town	Draper	\$390	\$341	\$262	\$99
	57008	Town	Edgewater	\$385	\$337	\$259	\$98
	57010	Town	Hayward	\$398	\$348	\$267	\$101
	57012	Town	Hunter	\$401	\$350	\$269	\$102
	57014	Town	Lenroot	\$399	\$349	\$269	\$102
	57016	Town	Meadowbrook	\$388	\$340	\$261	\$99
	57018	Town	Meteor	\$379	\$331	\$255	\$96
	57020	Town	Ojibwa	\$388	\$339	\$261	\$99
	57022	Town	Radisson	\$389	\$340	\$262	\$99
	57024	Town	Round Lake	\$397	\$347	\$267	\$101
	57026	Town	Sand Lake	\$397	\$347	\$267	\$101
	57028	Town	Spider Lake	\$399	\$349	\$269	\$102
	57030	Town	Weirgor	\$385	\$337	\$259	\$98
	57032	Town	Winter	\$389	\$340	\$261	\$99
	57111	Village	Couderay	\$377	\$329	\$253	\$96
	57121	Village	Exeland	\$362	\$317	\$244	\$92
	57176	Village	Radisson	\$380	\$333	\$256	\$97
	57190	Village	Winter	\$380	\$332	\$255	\$97
	57236	City	Hayward	\$373	\$326	\$251	\$95
	Shawano	58002	Town	Almon	\$431	\$376	\$292
58004		Town	Angelica	\$414	\$361	\$280	\$105
58006		Town	Aniwa	\$421	\$368	\$285	\$107
58008		Town	Bartelme	\$445	\$388	\$301	\$113
58010		Town	Belle Plaine	\$425	\$371	\$288	\$108
58012		Town	Birnamwood	\$424	\$370	\$287	\$108
58014		Town	Fairbanks	\$414	\$361	\$280	\$105
58016		Town	Germania	\$420	\$367	\$284	\$107
58018		Town	Grant	\$420	\$367	\$284	\$107
58020		Town	Green Valley	\$420	\$366	\$284	\$107
58022		Town	Hartland	\$409	\$357	\$277	\$104
58024		Town	Herman	\$430	\$375	\$291	\$110
58026		Town	Hutchins	\$420	\$367	\$284	\$107
58028		Town	Lessor	\$418	\$365	\$283	\$107
58030		Town	Maple Grove	\$415	\$362	\$281	\$106
58032		Town	Morris	\$423	\$369	\$286	\$108
58034		Town	Navarino	\$422	\$368	\$285	\$108
58036		Town	Pella	\$425	\$371	\$287	\$108
58038		Town	Red Springs	\$426	\$372	\$288	\$109
58040		Town	Richmond	\$430	\$375	\$291	\$110
58042		Town	Seneca	\$432	\$377	\$293	\$110
58044		Town	Washington	\$423	\$369	\$286	\$108
58046		Town	Waukechon	\$419	\$365	\$283	\$107
58048		Town	Wescott	\$426	\$372	\$288	\$109
58050		Town	Wittenberg	\$427	\$372	\$289	\$109
58101	Village	Aniwa	\$420	\$366	\$284	\$107	

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Shawano (cont.)	58106	Village	Birnamwood	\$423	\$370	\$287	\$108
	58107	Village	Bonduel	\$405	\$354	\$274	\$103
	58108	Village	Bowler	\$441	\$385	\$298	\$112
	58111	Village	Cecil	\$417	\$364	\$282	\$106
	58121	Village	Eland	\$427	\$373	\$289	\$109
	58131	Village	Gresham	\$437	\$381	\$296	\$111
	58151	Village	Mattoon	\$414	\$362	\$280	\$106
	58171	Village	Pulaski	\$393	\$343	\$266	\$100
	58186	Village	Tigerton	\$407	\$355	\$275	\$104
	58191	Village	Wittenberg	\$409	\$357	\$277	\$104
	58252	City	Marion	\$393	\$343	\$266	\$100
	58281	City	Shawano	\$404	\$352	\$273	\$103
Sheboygan	59002	Town	Greenbush	\$507	\$417	\$309	\$123
	59004	Town	Herman	\$489	\$402	\$298	\$119
	59006	Town	Holland	\$493	\$405	\$301	\$120
	59008	Town	Lima	\$501	\$413	\$306	\$122
	59010	Town	Lyndon	\$501	\$412	\$306	\$122
	59012	Town	Mitchell	\$506	\$416	\$308	\$123
	59014	Town	Mosel	\$486	\$400	\$297	\$118
	59016	Town	Plymouth	\$508	\$418	\$310	\$123
	59018	Town	Rhine	\$496	\$408	\$303	\$121
	59020	Town	Russell	\$495	\$407	\$302	\$120
	59022	Town	Scott	\$493	\$405	\$301	\$120
	59024	Town	Sheboygan	\$485	\$399	\$296	\$118
	59026	Town	Sheboygan Falls	\$500	\$412	\$305	\$122
	59028	Town	Sherman	\$503	\$414	\$307	\$122
	59030	Town	Wilson	\$484	\$398	\$295	\$118
	59101	Village	Adell	\$487	\$400	\$297	\$118
	59111	Village	Cascade	\$499	\$410	\$304	\$121
	59112	Village	Cedar Grove	\$461	\$379	\$281	\$112
	59121	Village	Elkhart Lake	\$474	\$390	\$289	\$115
	59131	Village	Glenbeulah	\$485	\$399	\$296	\$118
	59135	Village	Howards Grove	\$479	\$394	\$292	\$117
	59141	Village	Kohler	\$471	\$387	\$287	\$114
	59165	Village	Oostburg	\$478	\$393	\$291	\$116
	59176	Village	Random Lake	\$479	\$394	\$292	\$116
	59191	Village	Waldo	\$485	\$399	\$296	\$118
	59271	City	Plymouth	\$481	\$395	\$293	\$117
	59281	City	Sheboygan	\$461	\$379	\$281	\$112
	59282	City	Sheboygan Falls	\$488	\$401	\$298	\$119
Taylor	60002	Town	Aurora	\$376	\$326	\$251	\$95
	60004	Town	Browning	\$380	\$330	\$254	\$96
	60006	Town	Chelsea	\$383	\$333	\$256	\$97
	60008	Town	Cleveland	\$378	\$328	\$252	\$96
	60010	Town	Deer Creek	\$376	\$327	\$251	\$95

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Taylor (cont.)	60012	Town	Ford	\$379	\$329	\$253	\$96
	60014	Town	Goodrich	\$378	\$328	\$252	\$96
	60016	Town	Greenwood	\$374	\$325	\$250	\$95
	60018	Town	Grover	\$378	\$328	\$252	\$96
	60020	Town	Hammel	\$381	\$331	\$254	\$97
	60022	Town	Holway	\$382	\$332	\$255	\$97
	60024	Town	Jump River	\$376	\$326	\$251	\$95
	60026	Town	Little Black	\$381	\$331	\$255	\$97
	60028	Town	Maplehurst	\$377	\$328	\$252	\$96
	60030	Town	McKinley	\$370	\$321	\$247	\$94
	60032	Town	Medford	\$380	\$330	\$254	\$96
	60034	Town	Molitor	\$378	\$328	\$252	\$96
	60036	Town	Pershing	\$374	\$324	\$249	\$95
	60038	Town	Rib Lake	\$366	\$318	\$245	\$93
	60040	Town	Roosevelt	\$379	\$329	\$253	\$96
	60042	Town	Taft	\$377	\$327	\$252	\$96
	60044	Town	Westboro	\$374	\$324	\$249	\$95
	60131	Village	Gilman	\$362	\$314	\$241	\$92
	60146	Village	Lublin	\$378	\$328	\$252	\$96
	60176	Village	Rib Lake	\$354	\$307	\$236	\$90
	60181	Village	Stetsonville	\$379	\$329	\$253	\$96
	60251	City	Medford	\$369	\$320	\$246	\$94
	Trempealeau	61002	Town	Albion	\$510	\$420	\$313
61004		Town	Arcadia	\$498	\$410	\$305	\$121
61006		Town	Burnside	\$504	\$415	\$309	\$123
61008		Town	Caledonia	\$532	\$438	\$327	\$130
61010		Town	Chimney Rock	\$507	\$418	\$311	\$124
61012		Town	Dodge	\$501	\$412	\$307	\$122
61014		Town	Ettrick	\$521	\$429	\$319	\$127
61016		Town	Gale	\$527	\$434	\$323	\$128
61018		Town	Hale	\$499	\$411	\$306	\$122
61020		Town	Lincoln	\$509	\$419	\$312	\$124
61022		Town	Pigeon	\$508	\$418	\$312	\$124
61024		Town	Preston	\$515	\$424	\$316	\$125
61026		Town	Sumner	\$504	\$415	\$309	\$123
61028		Town	Trempealeau	\$519	\$427	\$318	\$127
61030		Town	Unity	\$501	\$413	\$307	\$122
61121		Village	Eleva	\$503	\$414	\$309	\$123
61122		Village	Ettrick	\$519	\$427	\$318	\$126
61173		Village	Pigeon Falls	\$505	\$416	\$310	\$123
61181		Village	Strum	\$503	\$414	\$309	\$123
61186		Village	Trempealeau	\$526	\$433	\$322	\$128
61201		City	Arcadia	\$480	\$395	\$294	\$117
61206		City	Blair	\$494	\$407	\$303	\$120
61231		City	Galesville	\$512	\$421	\$314	\$125

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Trempealeau (cont.)	61241	City	Independence	\$484	\$399	\$297	\$118
	61265	City	Osseo	\$474	\$390	\$291	\$116
	61291	City	Whitehall	\$503	\$414	\$309	\$123
Vernon	62002	Town	Bergen	\$596	\$503	\$366	\$146
	62004	Town	Christiana	\$582	\$490	\$357	\$143
	62006	Town	Clinton	\$610	\$514	\$374	\$150
	62008	Town	Coon	\$577	\$486	\$354	\$142
	62010	Town	Forest	\$603	\$508	\$370	\$148
	62012	Town	Franklin	\$616	\$519	\$378	\$151
	62014	Town	Genoa	\$618	\$521	\$379	\$152
	62016	Town	Greenwood	\$600	\$506	\$368	\$147
	62018	Town	Hamburg	\$601	\$507	\$369	\$148
	62020	Town	Harmony	\$602	\$508	\$369	\$148
	62022	Town	Hillsboro	\$606	\$511	\$372	\$149
	62024	Town	Jefferson	\$587	\$495	\$360	\$144
	62026	Town	Kickapoo	\$588	\$496	\$361	\$145
	62028	Town	Liberty	\$602	\$507	\$369	\$148
	62030	Town	Stark	\$593	\$500	\$364	\$146
	62032	Town	Sterling	\$613	\$517	\$376	\$151
	62034	Town	Union	\$592	\$499	\$363	\$145
	62036	Town	Viroqua	\$609	\$514	\$374	\$150
	62038	Town	Webster	\$595	\$501	\$365	\$146
	62040	Town	Wheatland	\$600	\$506	\$368	\$147
	62042	Town	Whitestown	\$592	\$499	\$363	\$145
	62111	Village	Chaseburg	\$633	\$533	\$388	\$155
	62112	Village	Coon Valley	\$605	\$510	\$371	\$149
	62116	Village	De Soto	\$601	\$507	\$368	\$148
	62131	Village	Genoa	\$618	\$521	\$379	\$152
	62146	Village	La Farge	\$581	\$490	\$356	\$143
	62165	Village	Ontario	\$588	\$496	\$360	\$144
	62176	Village	Readstown	\$581	\$490	\$356	\$143
	62181	Village	Stoddard	\$592	\$499	\$363	\$145
	62186	Village	Viola	\$595	\$502	\$365	\$146
	62236	City	Hillsboro	\$588	\$496	\$361	\$144
62286	City	Viroqua	\$593	\$500	\$363	\$146	
62291	City	Westby	\$598	\$504	\$367	\$147	
Vilas	63002	Town	Arbor Vitae	\$357	\$311	\$240	\$91
	63004	Town	Boulder Junction	\$372	\$324	\$251	\$95
	63006	Town	Cloverland	\$367	\$319	\$247	\$93
	63008	Town	Conover	\$366	\$319	\$246	\$93
	63010	Town	Lac du Flambeau	\$365	\$318	\$246	\$93
	63012	Town	Land O Lakes	\$365	\$317	\$246	\$93
	63014	Town	Lincoln	\$366	\$319	\$247	\$93
	63016	Town	Manitowish Waters	\$370	\$322	\$249	\$94
63018	Town	Phelps	\$358	\$311	\$241	\$91	

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Vilas (cont.)	63020	Town	Plum Lake	\$366	\$318	\$246	\$93
	63022	Town	Presque Isle	\$369	\$321	\$248	\$94
	63024	Town	Saint Germain	\$367	\$320	\$247	\$93
	63026	Town	Washington	\$366	\$318	\$246	\$93
	63028	Town	Winchester	\$368	\$320	\$248	\$94
	63221	City	Eagle River	\$340	\$296	\$229	\$87
Walworth	64002	Town	Bloomfield	\$626	\$527	\$384	\$154
	64004	Town	Darien	\$660	\$556	\$405	\$162
	64006	Town	Delavan	\$640	\$539	\$392	\$157
	64008	Town	East Troy	\$651	\$548	\$399	\$160
	64010	Town	Geneva	\$641	\$540	\$393	\$157
	64012	Town	La Fayette	\$654	\$551	\$401	\$161
	64014	Town	La Grange	\$650	\$547	\$398	\$159
	64016	Town	Linn	\$648	\$546	\$397	\$159
	64018	Town	Lyons	\$649	\$547	\$398	\$159
	64020	Town	Richmond	\$644	\$543	\$395	\$158
	64022	Town	Sharon	\$630	\$530	\$386	\$155
	64024	Town	Spring Prairie	\$648	\$546	\$397	\$159
	64026	Town	Sugar Creek	\$648	\$546	\$397	\$159
	64028	Town	Troy	\$652	\$549	\$400	\$160
	64030	Town	Walworth	\$646	\$544	\$396	\$159
	64032	Town	Whitewater	\$644	\$542	\$394	\$158
	64116	Village	Darien	\$592	\$498	\$363	\$145
	64121	Village	East Troy	\$627	\$528	\$384	\$154
	64126	Village	Fontana	\$638	\$537	\$391	\$157
	64131	Village	Genoa City	\$592	\$499	\$363	\$145
	64153	Village	Mukwonago	\$631	\$531	\$387	\$155
	64181	Village	Sharon	\$582	\$490	\$357	\$143
	64191	Village	Walworth	\$620	\$522	\$380	\$152
	64192	Village	Williams Bay	\$628	\$529	\$385	\$154
	64206	City	Burlington	\$767	\$646	\$470	\$188
	64216	City	Delavan	\$613	\$516	\$376	\$150
	64221	City	Elkhorn	\$622	\$524	\$381	\$153
	64246	City	Lake Geneva	\$609	\$513	\$373	\$149
64291	City	Whitewater	\$622	\$524	\$381	\$153	
Washburn	65002	Town	Barronett	\$380	\$330	\$255	\$96
	65004	Town	Bashaw	\$386	\$336	\$259	\$98
	65006	Town	Bass Lake	\$388	\$337	\$260	\$99
	65008	Town	Beaver Brook	\$392	\$341	\$263	\$100
	65010	Town	Birchwood	\$384	\$334	\$258	\$98
	65012	Town	Brooklyn	\$394	\$342	\$264	\$100
	65014	Town	Casey	\$394	\$342	\$264	\$100
	65016	Town	Chicog	\$385	\$334	\$258	\$98
	65018	Town	Crystal	\$396	\$344	\$265	\$100
	65020	Town	Evergreen	\$396	\$344	\$266	\$101

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Washburn (cont.)	65022	Town	Frog Creek	\$384	\$333	\$257	\$97
	65024	Town	Gull Lake	\$395	\$343	\$265	\$100
	65026	Town	Long Lake	\$393	\$342	\$264	\$100
	65028	Town	Madge	\$394	\$342	\$264	\$100
	65030	Town	Minong	\$381	\$331	\$256	\$97
	65032	Town	Sarona	\$387	\$336	\$259	\$98
	65034	Town	Spooner	\$400	\$348	\$268	\$102
	65036	Town	Spring Brook	\$397	\$345	\$266	\$101
	65038	Town	Stinnett	\$397	\$345	\$266	\$101
	65040	Town	Stone Lake	\$390	\$339	\$261	\$99
	65042	Town	Trego	\$394	\$342	\$264	\$100
	65106	Village	Birchwood	\$375	\$326	\$251	\$95
	65151	Village	Minong	\$371	\$322	\$249	\$94
	65281	City	Spooner	\$368	\$320	\$246	\$93
	65282	City	Shell Lake	\$364	\$316	\$244	\$92
Washington	66002	Town	Addison	\$616	\$521	\$379	\$152
	66004	Town	Barton	\$625	\$528	\$385	\$154
	66006	Town	Erin	\$610	\$515	\$375	\$150
	66008	Town	Farmington	\$621	\$525	\$382	\$153
	66010	Town	Germantown	\$606	\$512	\$373	\$149
	66012	Town	Hartford	\$620	\$524	\$382	\$153
	66014	Town	Jackson	\$622	\$526	\$383	\$153
	66016	Town	Kewaskum	\$614	\$519	\$378	\$151
	66018	Town	Polk	\$627	\$530	\$386	\$154
	66020	Town	Richfield	\$610	\$515	\$375	\$150
	66022	Town	Trenton	\$629	\$531	\$387	\$155
	66024	Town	Wayne	\$618	\$522	\$381	\$152
	66026	Town	West Bend	\$634	\$536	\$390	\$156
	66131	Village	Germantown	\$587	\$496	\$361	\$144
	66141	Village	Jackson	\$602	\$509	\$371	\$148
	66142	Village	Kewaskum	\$602	\$508	\$370	\$148
	66161	Village	Newburg	\$621	\$524	\$382	\$153
	66181	Village	Slinger	\$595	\$503	\$366	\$146
	66236	City	Hartford	\$583	\$493	\$359	\$144
	66251	City	Milwaukee	\$575	\$486	\$354	\$142
66291	City	West Bend	\$598	\$505	\$368	\$147	
Waukesha	67002	Town	Brookfield	\$630	\$532	\$387	\$155
	67004	Town	Delafield	\$642	\$542	\$395	\$158
	67006	Town	Eagle	\$644	\$544	\$396	\$158
	67008	Town	Genesee	\$643	\$543	\$396	\$158
	67010	Town	Lisbon	\$627	\$529	\$386	\$154
	67014	Town	Merton	\$641	\$541	\$394	\$158
	67016	Town	Mukwonago	\$641	\$541	\$395	\$158
	67022	Town	Oconomowoc	\$634	\$535	\$390	\$156
	67024	Town	Ottawa	\$641	\$541	\$394	\$158

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Waukesha (cont.)	67028	Town	Summit	\$636	\$537	\$391	\$156
	67030	Town	Vernon	\$648	\$547	\$398	\$159
	67032	Town	Waukesha	\$644	\$544	\$396	\$158
	67106	Village	Big Bend	\$613	\$518	\$377	\$151
	67107	Village	Butler	\$600	\$506	\$369	\$147
	67111	Village	Chenequa	\$610	\$515	\$375	\$150
	67116	Village	Dousman	\$616	\$520	\$379	\$152
	67121	Village	Eagle	\$616	\$520	\$379	\$152
	67122	Village	Elm Grove	\$610	\$515	\$376	\$150
	67136	Village	Hartland	\$625	\$527	\$385	\$154
	67146	Village	Lac La Belle	\$626	\$528	\$385	\$154
	67147	Village	Lannon	\$602	\$508	\$371	\$148
	67151	Village	Menomonee Falls	\$605	\$511	\$372	\$149
	67152	Village	Merton	\$627	\$529	\$386	\$154
	67153	Village	Mukwonago	\$619	\$522	\$381	\$152
	67158	Village	Nashotah	\$610	\$515	\$375	\$150
	67161	Village	North Prairie	\$620	\$523	\$382	\$153
	67166	Village	Oconomowoc Lake	\$627	\$529	\$386	\$154
	67171	Village	Pewaukee	\$615	\$519	\$378	\$151
	67181	Village	Sussex	\$616	\$520	\$379	\$151
	67191	Village	Wales	\$634	\$535	\$390	\$156
	67206	City	Brookfield	\$620	\$523	\$381	\$152
	67216	City	Delafield	\$628	\$530	\$386	\$154
	67250	City	Milwaukee	\$583	\$492	\$358	\$143
	67251	City	Muskego	\$617	\$521	\$379	\$152
	67261	City	New Berlin	\$602	\$508	\$370	\$148
	67265	City	Oconomowoc	\$617	\$521	\$380	\$152
	67270	City	Pewaukee	\$634	\$535	\$390	\$156
	67291	City	Waukesha	\$602	\$508	\$370	\$148
	Waupaca	68002	Town	Bear Creek	\$515	\$422	\$314
68004		Town	Caledonia	\$523	\$428	\$319	\$127
68006		Town	Dayton	\$509	\$416	\$309	\$123
68008		Town	Dupont	\$518	\$424	\$315	\$126
68010		Town	Farmington	\$508	\$416	\$309	\$123
68012		Town	Fremont	\$509	\$416	\$309	\$123
68014		Town	Harrison	\$513	\$420	\$312	\$125
68016		Town	Helvetia	\$518	\$424	\$316	\$126
68018		Town	Iola	\$517	\$423	\$314	\$125
68020		Town	Larrabee	\$525	\$430	\$319	\$127
68022		Town	Lebanon	\$517	\$423	\$315	\$126
68024		Town	Lind	\$515	\$421	\$313	\$125
68026		Town	Little Wolf	\$514	\$421	\$313	\$125
68028		Town	Matteson	\$508	\$416	\$309	\$123
68030		Town	Mukwa	\$525	\$430	\$320	\$127
68032	Town	Royalton	\$521	\$426	\$317	\$126	

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Waupaca (cont.)	68034	Town	Saint Lawrence	\$510	\$418	\$310	\$124
	68036	Town	Scandinavia	\$520	\$426	\$316	\$126
	68038	Town	Union	\$510	\$417	\$310	\$124
	68040	Town	Waupaca	\$505	\$414	\$308	\$123
	68042	Town	Weyauwega	\$513	\$420	\$312	\$125
	68044	Town	Wyoming	\$519	\$425	\$316	\$126
	68106	Village	Big Falls	\$528	\$432	\$321	\$128
	68121	Village	Embarrass	\$512	\$419	\$312	\$124
	68126	Village	Fremont	\$505	\$413	\$307	\$123
	68141	Village	Iola	\$491	\$402	\$299	\$119
	68165	Village	Ogdensburg	\$507	\$415	\$309	\$123
	68181	Village	Scandinavia	\$520	\$426	\$317	\$126
	68211	City	Clintonville	\$491	\$402	\$299	\$119
	68251	City	Manawa	\$478	\$391	\$291	\$116
	68252	City	Marion	\$486	\$398	\$296	\$118
	68261	City	New London	\$497	\$407	\$303	\$121
	68291	City	Waupaca	\$477	\$390	\$290	\$116
	68292	City	Weyauwega	\$499	\$408	\$304	\$121
Waushara	69002	Town	Aurora	\$501	\$412	\$306	\$122
	69004	Town	Bloomfield	\$495	\$407	\$302	\$120
	69006	Town	Coloma	\$495	\$407	\$302	\$120
	69008	Town	Dakota	\$503	\$413	\$307	\$122
	69010	Town	Deerfield	\$500	\$411	\$305	\$122
	69012	Town	Hancock	\$500	\$411	\$305	\$122
	69014	Town	Leon	\$501	\$412	\$306	\$122
	69016	Town	Marion	\$501	\$412	\$306	\$122
	69018	Town	Mount Morris	\$501	\$412	\$306	\$122
	69020	Town	Oasis	\$499	\$410	\$304	\$121
	69022	Town	Plainfield	\$497	\$409	\$303	\$121
	69024	Town	Poy Sippi	\$499	\$411	\$305	\$121
	69026	Town	Richford	\$501	\$412	\$305	\$122
	69028	Town	Rose	\$500	\$411	\$305	\$122
	69030	Town	Saxeville	\$496	\$408	\$303	\$121
	69032	Town	Springwater	\$495	\$407	\$302	\$120
	69034	Town	Warren	\$499	\$411	\$304	\$121
	69036	Town	Wautoma	\$502	\$413	\$306	\$122
	69111	Village	Coloma	\$465	\$383	\$284	\$113
	69136	Village	Hancock	\$468	\$385	\$286	\$114
	69146	Village	Lohrville	\$507	\$417	\$309	\$123
	69171	Village	Plainfield	\$484	\$398	\$295	\$118
	69176	Village	Redgranite	\$490	\$403	\$299	\$119
	69191	Village	Wild Rose	\$470	\$387	\$287	\$114
69206	City	Berlin	\$469	\$386	\$286	\$114	
69291	City	Wautoma	\$470	\$387	\$287	\$114	
Winnebago	70002	Town	Algoma	\$514	\$421	\$314	\$125

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Winnebago (cont.)	70004	Town	Black Wolf	\$513	\$421	\$314	\$125
	70006	Town	Clayton	\$505	\$415	\$309	\$123
	70008	Town	Menasha	\$491	\$402	\$300	\$119
	70010	Town	Neenah	\$505	\$414	\$308	\$123
	70012	Town	Nekimi	\$514	\$422	\$314	\$125
	70014	Town	Nepeuskun	\$498	\$408	\$304	\$121
	70016	Town	Omro	\$501	\$411	\$306	\$122
	70018	Town	Oshkosh	\$515	\$422	\$315	\$125
	70020	Town	Poygan	\$507	\$416	\$310	\$123
	70022	Town	Rushford	\$506	\$415	\$309	\$123
	70024	Town	Utica	\$505	\$414	\$309	\$123
	70026	Town	Vinland	\$512	\$420	\$313	\$125
	70028	Town	Winchester	\$511	\$419	\$312	\$124
	70030	Town	Winneconne	\$512	\$420	\$313	\$124
	70032	Town	Wolf River	\$511	\$419	\$312	\$124
	70191	Village	Winneconne	\$486	\$399	\$297	\$118
	70201	City	Appleton	\$484	\$397	\$296	\$118
	70251	City	Menasha	\$475	\$389	\$290	\$115
	70261	City	Neenah	\$478	\$392	\$292	\$116
	70265	City	Omro	\$475	\$390	\$290	\$115
70266	City	Oshkosh	\$490	\$402	\$299	\$119	
Wood	71002	Town	Arpin	\$485	\$399	\$297	\$118
	71004	Town	Auburndale	\$504	\$415	\$309	\$123
	71006	Town	Cameron	\$502	\$413	\$307	\$122
	71008	Town	Cary	\$498	\$410	\$305	\$121
	71010	Town	Cranmoor	\$493	\$406	\$302	\$120
	71012	Town	Dexter	\$504	\$415	\$309	\$123
	71014	Town	Grand Rapids	\$504	\$415	\$308	\$123
	71016	Town	Hansen	\$493	\$406	\$302	\$120
	71018	Town	Hiles	\$494	\$407	\$302	\$120
	71020	Town	Lincoln	\$504	\$415	\$308	\$123
	71022	Town	Marshfield	\$503	\$414	\$308	\$123
	71024	Town	Milladore	\$507	\$417	\$310	\$123
	71026	Town	Port Edwards	\$508	\$419	\$311	\$124
	71028	Town	Remington	\$497	\$409	\$304	\$121
	71030	Town	Richfield	\$498	\$410	\$305	\$121
	71032	Town	Rock	\$505	\$416	\$309	\$123
	71034	Town	Rudolph	\$503	\$414	\$308	\$122
	71036	Town	Saratoga	\$514	\$423	\$314	\$125
	71038	Town	Seneca	\$502	\$413	\$307	\$122
	71040	Town	Sherry	\$502	\$413	\$307	\$122
	71042	Town	Sigel	\$504	\$415	\$308	\$123
71044	Town	Wood	\$505	\$416	\$309	\$123	
71100	Village	Arpin	\$491	\$404	\$300	\$120	
71101	Village	Auburndale	\$501	\$413	\$307	\$122	

**2001 Use Value Guidelines For Agricultural Assessment
(dollars per acre)**

County	Code	TVC	Name	Grade 1	Grade 2	Grade 3	Pasture
Wood (cont.)	71106	Village	Biron	\$473	\$390	\$289	\$115
	71122	Village	Hewitt	\$509	\$419	\$312	\$124
	71151	Village	Milladore	\$486	\$401	\$298	\$118
	71171	Village	Port Edwards	\$450	\$370	\$275	\$110
	71178	Village	Rudolph	\$504	\$415	\$309	\$123
	71186	Village	Vesper	\$500	\$411	\$306	\$122
	71251	City	Marshfield	\$470	\$387	\$288	\$114
	71261	City	Nekoosa	\$477	\$393	\$292	\$116
	71271	City	Pittsville	\$463	\$382	\$284	\$113
	71291	City	Wisconsin Rapids	\$469	\$386	\$287	\$114