



**WISCONSIN LEGISLATIVE COUNCIL
STAFF MEMORANDUM**

Memo No. 5

TO: MEMBERS OF THE SPECIAL COMMITTEE ON AIRPORT AUTHORITIES

FROM: Scott Grosz, Staff Attorney, and Ronald Sklansky, Senior Staff Attorney

RE: Property Tax Funding of Wisconsin Airports

DATE: January 12, 2007

This Memo responds to the question, raised by Representative Kessler, of whether Wisconsin airports receive funding from property taxes. Using a list maintained by the Department of Transportation, Legislative Council staff surveyed airport managers throughout the state on the issue. Each airport manager was asked whether that manager's airport receives funding from property taxes, and if so, to describe the level of that funding in recent years. The following chart contains the results of that survey.

<i>Airport Name</i>	<i>Receives Property Tax Support?</i>	<i>If So, How Much?</i>
Black River Falls Area Airport	Yes	\$10,000 each from the City of Black River Falls and Jackson County.
Chetek Municipal Southworth Airport, Y23	No	The airport is funded through the City of Chetek. However, it generates enough revenue for operating budget from airport sales, leases and personal property taxes on hangars to be self-funding.
Osceola Wisconsin KOEO Airport	Yes	Recently, 24% of the daily operating budget or 44% of operating and capital costs.
Lakeland Airport	Yes	\$147,000 total each year from the Towns of Minocqua, Lac Du Flambeau, Woodruff and Arbor Vitae.

<i>Airport Name</i>	<i>Receives Property Tax Support?</i>	<i>If So, How Much?</i>
Park Falls Municipal Airport	Yes	100% of annual daily operating budget: about \$10,000 in recent years.
Appleton Airport	No	
La Crosse Airport	No	
Central Wisconsin Airport	No	
City of Lancaster Municipal Airport	Yes	Less than \$5,000 per year.
Sheboygan County Memorial Airport	Yes	2006: \$252,592 of \$408,193 total operating budget. 2007: \$257,697 of \$433,241 total operating budget.
Ashland Airport (JFK Memorial Airport)	Yes	2007: \$122,000 split evenly between City and County of Ashland.
Three Lakes Municipal Airport	Yes	100% funding in recent years (about \$4,500). For 2007, airport revenue from hanger rental will reduce the required amount by about \$2,500.
Chippewa Valley Regional Airport	Yes	35-40% of total operating budget: amounts to \$420,000 to \$450,000 in recent years.
West Bend Municipal Airport	No	
Batten International Airport	No	
Palmyra Airport	No	
Hartford Municipal Airport	Yes	2007: \$22,436 of \$252,650.

SG:RS:jal