



State of Wisconsin • DEPARTMENT OF REVENUE

2135 RIMROCK ROAD • Mail Stop 624A • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX (608) 266-5718
<http://www.revenue.wi.gov>

Scott Walker
Governor

Richard G. Chandler
Secretary of Revenue

TO: Legislative Council Study Committee on Property Tax Assessment Practices

FROM: Nicole Kuehl, Legislative Advisor at Department of Revenue

RE: DOR Presentation at August 7, 2018 Meeting

DATE: August 15, 2018

During the Department of Revenue's presentation at the August 7, 2018 meeting there were a few questions asked by committee members that we are following up on.

1. How does Wisconsin compare to other states on property taxes?

Wisconsin ranks 15th for property tax burden nationwide. This ranking has improved significantly over the last several years. For example in 1995 we were ranked 8th highest in the nation. Wisconsin's total tax burden has also dropped dramatically. Wisconsin's state-local tax burden is now 0.3% below the national average and our tax rank was 21st among the states. These rankings are based on Census Bureau and Bureau of Economic Analysis data using 2014-15 information. There is a two-year lag in these rankings, and we will improve even more when the ongoing effects of our property tax controls are shown in updated rankings. For more information visit this interactive tool on our website: <https://www.revenue.wi.gov/Pages/RA/TaxRankings.aspx>

2. Has an audit been completed on property assessment in Wisconsin?

According to the Legislative Reference Bureau, there have been a number of reviews of the property tax system in Wisconsin. These were outlined in their publication, "A History of the Property Tax and Property Tax Relief in Wisconsin." This article was published in 1991 and highlights:

- 1) 1969 Tarr Task Force
- 2) 1973 Doyle Commission
- 3) 1976 Wallace Commission
- 4) 1979 Tax Reform Commission
- 5) 1986 Wisconsin Expenditure Commission
- 6) 1987 Legislative Audit Bureau
- 7) 1987 Local Property Tax Relief Commission

The publication is available here:

<http://lrbdigital.legis.wisconsin.gov/digital/collection/p16831coll2/id/1809/rec/1>

Additionally, under Governor Tommy Thompson, the Department of Revenue conducted a review of assessment practices in Wisconsin. The 1994 Study of Assessment Practices by DOR Secretary Mark Bugher is attached.