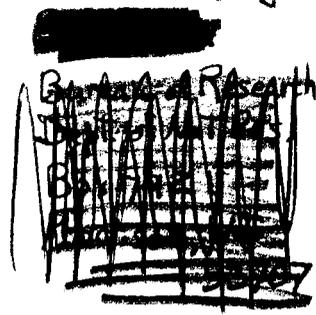


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**EFFECT OF STATE
LAND OWNERSHIP ON
PROPERTY TAXES**



**DEPARTMENT OF NATURAL RESOURCES
RESEARCH**

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ABSTRACT

The amount of state-owned land does not appear to have an adverse effect on property taxes. The evidence suggests that factors other than the amount of public land influence the level of property taxes.

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INTRODUCTION

A number of towns in Wisconsin have a large percentage of state land located within their borders. This raises the question as to whether a significant amount of state-owned land has an adverse effect on local property taxes.

To address this question, tax relationships (based on 1981 taxes paid in 1982) were examined in those towns in Wisconsin which have the highest percentage of state-owned lands.

EFFECTS ON TOWN TAXES

Local taxes were compared in the 35 towns (in 19 counties) with 10% or more of their lands in state ownership (Table 1). In these townships the amount of state-owned land seems to have no direct relationship to the size of the town levy or to the level of the town's tax rate.

Eight of the 35 towns (22.9%) collected little or no local taxes. In fact, four of the towns used surplus funds from other revenues to reduce their county or school levies.

Relation to Other Municipalities in the County

Comparisons were made between the tax rates of the 35 towns with the most state-owned land and other municipalities in those 19 counties to determine if there were differences (Table 2).

Information in this table shows that (1) In 32 of the 35 towns, the town rate was less than the average local tax rate of all municipalities in the county. In only three, Lake Tomahawk, Woodruff, and Boulder Junction, were the rates higher. (2) The town rate of all 35 towns was less than the average of all the city and the village rates in the county. (3) In 23 of the 35 towns, the town rate was less than the average of all the town rates in the county.

These results suggest that a high percentage of state-owned land in a township does not increase local taxes, and may have the effect of lowering the local portion of property taxes.

Factors Affecting Local Taxes

If the amount of state land in these 35 towns does not increase town taxes, the question arises as to what does affect local taxes. In Tables 3 and 4 the tax rates of the 35 towns were compared with the equalized valuation in the town and the town population. Lake Tomahawk and Woodruff departed from the norm, and the Town of Nelson in Buffalo County with a tax rate of \$2.51 per \$1,000, was also higher than expected. On the other hand, the local tax rate in Arbor Vitae, Newbold, Auburn, Greenbush, and Eau Pleine were all far below the norm. Despite these few exceptions, it seems that there is some correlation and that the higher the tax base and the greater the number of people the higher local taxes will be. This is contrary to the popular belief that by increasing the tax base, local taxes go down. Identifying the factors that affect local taxes is not a simple matter.

For instance, in the case of the Town of Nelson which had a relatively high tax rate, the decision in 1978 to incorporate the Village of Nelson with 378 people from a portion of the town changed the taxing pattern, generated more costs, and appears to have caused the town rate to increase.

In the case of the towns of Lake Tomahawk and Woodruff, which also had high tax rates, some perspective of what happened to their taxes over the last 10 years is illustrated in Tables 5 and 6. While the equalized valuation of all towns in Wisconsin increased 296% from 1971 to 1981, Lake Tomahawk increased 344% and Woodruff, 382%. During the same period the state's population increased 7%, Lake Tomahawk's increased 40%, and Woodruff's increased 44%. The town levy of all towns in Wisconsin increased 147%, Lake Tomahawk's increased 259%, and Woodruff's increased 129%. Throughout the 10 years, both towns had higher local tax rates than the county average. In other words, their tax base and population increased dramatically with resulting increases in their local property tax levy.

The specific factor causing these two townships to depart from the norm and have higher local taxes is probably related to the type and costs of the services they perform. Several years ago, Woodruff built a very nice community building with police and fire departments plus sewer and water services. In effect, Woodruff provides village-type services with

accompanying costs. Lake Tomahawk is similar. Higher tax rates, it seems, are the direct result of the types and costs of the services provided.

Factors causing the local tax in several towns in Oneida County to be below the norm are fairly apparent in two cases. For instance, the Town of Newbold is located adjacent to and west of the City of Rhinelander. It has several high valued subdivisions to which it provides little or no services. The Town of Pelican also has a low tax rate. It is located east of Rhinelander, has a large industrial park, large shopping mall, and provides few services. For other towns, the reasons for low tax rates may not be so apparent. In Table 7 the towns in Oneida County with state land are compared to those towns without state land. Because so many factors influence property taxes and the system is so complicated, it is difficult to generalize or simplify. Each town is unique and different, and the effect of the various factors are not always the same. However, what appears to affect local taxes the most is the number of people and the type of governmental services being delivered.

Property taxes in Wisconsin are also subject to a number of state aid programs. One of these, the state shared revenue program has three broad goals: (1) to provide property tax relief by sharing state-collected taxes with localities; (2) to provide equity among local units of government by distributing more aid to localities with low per capita valuation and/or high per capita spending; and (3) to provide aids on utility property which is not taxed locally. Also, the state property tax relief program serves to shift part of the property tax burden to state-collected revenues. Under this program, tax relief is given directly to taxpayers in the form of a state credit on the property tax bill. Another program being phased in during 1982-84 is designed to shift more of the burden of funding elementary and secondary education from the property tax to state general revenue sources. State aids to school districts is based on a guaranteed equalized valuation per student for the purpose of providing equality of educational opportunities throughout the state. Aids-in-lieu of taxes on state recreational land is based on property valuation and distributed to municipalities in which the land is located. The result of these various programs is that if additional land is acquired by the state for natural resources purposes, property taxes are not adversely affected.

EFFECT ON COUNTY TAXES

The 25 counties with the highest percentage of state-owned land were compared by county tax rate per \$1,000 of equalized valuation (Table 8). Vilas County with 21.8% of its lands in state ownership had the second lowest tax rate of \$1.78. Columbia County with a low percentage of state-owned land, was lowest at \$1.77. The state average is \$3.66. It appears from these data that county taxes are not higher in counties with a large percentage of state-owned land.

EFFECT ON SCHOOL TAXES

Since there are several school districts in each county, the data on school tax rates are more difficult to compare. However, the Lakeland School District in Vilas County has by far the lowest tax rate even though state aid provided only 8.25% of the district's cost (Table 9). In fact, if the tax

rates of all the school districts in each county are averaged, Vilas County has the lowest average rate (\$7.57) followed by Oneida, Green Lake, Fond du Lac, Douglas, Sheboygan, Burnett, Jackson, Sawyer, and Iron. School taxes are apparently not higher in counties with a large percentage of state-owned land.

TABLE 1. Town Taxes in 35 towns with highest percentage of state-owned land in Wisconsin.

Percent State-owned Land in Town	Town	County	Town Levy 1980	Town Value Equalized	Town Tax Rate	Surplus Funds Used to Reduce Total Levy
90.0	Millston	Jackson	--	\$ 3,710,400	--	
76.0	Boulder Jct.	Vilas	\$ 140,087	76,917,700	.0018212	
67.4	Woodruff	Oneida	212,259	54,809,000	.0038727	
64.7	Plum Lake	Vilas	34,588	36,082,200	.0009585	
63.8	Arbor Vitae	Vilas	78,849	97,789,100	.0008063	
63.0	W. Marshland	Burnett	--	5,650,800	--	\$27,005
53.6	L. Tomahawk	Oneida	153,594	37,345,000	.0041128	
51.4	Manitowish W.	Vilas	103,662	67,785,200	.0015292	
49.9	Green Valley	Marathon	10,000	12,107,700	.0008259	
47.6	Komensky	Jackson	--	2,475,000	--	12,064
43.5	Navarino	Shawano	6,943	10,117,100	.0006862	
36.2	Cedar Rapids	Rusk	50	1,202,000	.0000415	
32.8	Brule	Douglas	15,500	13,392,600	.0011573	
30.5	Newbold	Oneida	21,507	76,045,300	.0002828	
29.0	Auburn	Fond du Lac	25,321	49,808,900	.0005083	
29.2	Williamson	Dodge	38,786	25,831,600	.0015014	
29.2	Mitchell	Sheboygan	23,257	26,310,500	.0008839	
28.7	Winter	Sawyer	20,422	29,887,500	.0006832	
27.9	Anderson	Burnett	--	8,428,900	--	7,395
26.0	South Fork	Rusk	3,315	3,430,200	.0009664	
21.2	Highland	Douglas	--	13,368,300	--	
21.0	Greenbush	Sheboygan	11,385	34,654,400	.0003285	
20.0	Land O'Lakes	Vilas	119,000	77,300,600	.0015394	
19.8	St. Germain	Vilas	99,345	69,341,400	.0013973	
19.1	Presque Isle	Vilas	96,897	81,182,800	.0012237	
19.1	Sherman	Iron	4,622	19,017,400	.0002430	
18.2	Eau Claire	Portage	--	23,021,600	--	7,299
17.8	Sugar Camp	Oneida	92,658	53,252,600	.0017399	
15.4	Flambeau	Price	11,474	14,134,800	.0008117	
14.8	Draper	Sawyer	2,043	9,794,000	.0002085	
14.1	Mercer	Iron	96,149	59,753,100	.0016091	
13.0	Nelson	Buffalo	55,017	21,910,000	.0025101	
11.7	Lake	Price	49,907	28,306,300	.0017631	
10.3	Solon Springs	Douglas	10,360	17,263,100	.0006001	
9.7	Agenda	Ashland	--	9,474,300	--	

TABLE 2. Comparison of Town tax rate of towns with highest percentage of state land with other municipalities in the County.*

Percent State-owned Land in Town	Town	Town Tax Rate	Avg. Tax Rate Of All Towns In the County	Avg. Tax Rate Of All Villages In The County	Avg. Tax Rate Of All Cities In The County	Avg. Tax Rate Of All Municipalities In The County
90.0	Millston	--	\$1.75	\$3.26	\$6.66	\$2.55
63.0	West Marshland	--	.80	6.17	--	1.31
47.6	Komensky	--	1.75	3.26	6.66	2.55
27.9	Anderson	--	.80	6.17	--	1.31
21.2	Highland	--	.74	1.55	7.40	4.80
18.2	Eau Pleine	--	.35	2.40	8.40	3.38
9.7	Agenda	--	.94	8.17	5.39	3.33
36.2	Cedar Rapids	\$.04	.86	3.69	5.55	1.96
14.8	Draper	.21	.53	2.06	4.97	1.04
19.1	Sherman	.24	1.71	--	5.65	2.59
30.5	Newbold	.28	2.54	--	7.76	3.28
21.0	Greenbush	.33	.64	4.69	6.87	4.26
29.0	Auburn	.51	.56	3.17	7.35	3.57
10.3	Solon Springs	.60	.74	1.54	7.40	4.80
28.7	Winter	.68	.53	2.06	4.97	1.04
43.5	Navarino	.69	1.74	4.05	8.49	3.11
63.8	Arbor Vitae	.81	1.33	--	8.62	1.68
15.4	Flambeau	.81	1.21	6.36	8.11	3.13
49.9	Green Valley	.83	1.04	4.44	6.21	3.19
29.2	Mitchell	.88	.64	4.69	6.87	4.26
64.7	Plum Lake	.96	1.33	--	8.62	1.68
26.0	South Fork	.97	.86	3.69	5.55	1.96
32.8	Brule	1.16	.74	1.55	7.40	4.80
19.8	St. Germain	1.22	1.33	--	8.62	1.68
19.1	Presque Isle	1.40	1.33	--	8.62	1.68
29.2	Williamstown	1.50	1.29	4.30	6.07	3.24
51.4	Manitowish Waters	1.53	1.33	--	8.62	1.68
20.0	Land O'Lakes	1.54	1.33	--	8.62	1.68
14.1	Mercer	1.61	1.71	--	5.65	2.59
17.8	Sugar Camp	1.74	2.54	--	7.76	3.28
11.7	Lake	1.76	1.21	6.36	8.11	3.13
76.0	Boulder Jct.	1.82	1.33	--	8.62	1.68
13.0	Nelson	2.51	2.61	5.07	4.23	3.09
67.4	Woodruff	3.87	2.54	--	7.76	3.28
53.6	L. Tomahawk	4.11	2.54	--	7.76	3.28

*All rates are per \$1,000 of Full Value.

TABLE 3. Comparison of equalized valuation of 35 towns with highest percentage of state land.

Percent State-owned Land in Town	County	Town	1981 Town's Full Value	Town Tax Rate Per \$1,000 Full Value
63.8	Vilas	Arbor Vitae	\$97,789,100	\$.81
19.1	Vilas	Presque Isle	81,182,800	1.22
20.0	Vilas	Land O' Lakes	77,300,600	1.54
76.0	Vilas	Boulder Jct.	76,917,700	1.82
30.5	Oneida	Newbold	76,045,300	.28
19.8	Vilas	St. Germain	69,341,400	1.40
51.4	Vilas	Manitowish Waters	67,785,200	1.53
14.1	Iron	Mercer	59,753,100	1.61
67.4	Oneida	Woodruff	54,809,000	3.87
17.8	Oneida	Sugar Camp	53,252,600	1.74
29.0	Fond du Lac	Auburn	49,808,900	.51
53.6	Oneida	Lake Tomahawk	37,345,000	4.11
64.7	Vilas	Plum Lake	36,082,200	.96
21.0	Sheboygan	Greenbush	34,654,400	.33
28.7	Sawyer	Winter	29,887,500	.68
11.7	Price	Lake	28,306,300	1.76
29.2	Sheboygan	Mitchell	26,310,500	.88
29.2	Dodge	Williamstown	25,831,600	1.50
18.2	Portage	Eau Claire	23,021,600	--
13.0	Buffalo	Nelson	21,910,000	2.51
19.1	Iron	Sherman	19,017,400	.24
10.3	Douglas	Solon Springs	17,263,100	.60
15.4	Price	Flambeau	14,134,800	.81
32.8	Douglas	Brule	13,392,600	1.16
21.2	Douglas	Highland	13,368,300	--
49.9	Marathon	Green Valley	12,107,700	.83
43.5	Shawano	Navarino	10,117,100	.69
14.8	Sawyer	Draper	9,794,000	.21
9.7	Ashland	Agenda	9,474,300	--
27.9	Burnett	Anderson	8,428,900	--
63.0	Burnett	West Marshland	5,650,800	--
90.0	Jackson	Millston	3,710,400	--
26.0	Rusk	South Fork	3,430,200	.97
47.6	Jackson	Komensky	2,475,000	--
36.2	Rusk	Cedar Rapids	1,202,000	.04

TABLE 4. Comparison of population of 35 towns with highest percentage of state land.

Percent State-owned Land in Town	County	Town	Population	Town Tax Rate Per \$1,000 Full Value
63.8	Vilas	Arbor Vitae	2,397	\$.81
30.5	Oneida	Newbold	2,288	.28
29.0	Fond du Lac	Auburn	1,854	.51
21.0	Sheboygan	Greenbush	1,748	.33
67.4	Oneida	Woodruff	1,448	3.87
14.1	Iron	Mercer	1,403	1.61
11.7	Price	Lake	1,384	1.76
17.4	Oneida	Sugar Camp	1,345	1.74
19.8	Vilas	St. Germain	1,195	1.40
18.2	Portage	Eau Pleine	976	--
29.2	Sheboygan	Mitchell	933	.88
76.0	Vilas	Boulder Jct.	927	1.82
20.0	Vilas	Land O'Lakes	794	1.54
53.6	Oneida	Lake Tomahawk	755	4.11
13.0	Buffalo	Nelson	702	2.51
28.7	Sawyer	Winter	671	.68
29.2	Dodge	Williamstown	651	1.50
51.4	Vilas	Manitowish Waters	625	1.53
9.7	Ashland	Agenda	609	--
10.3	Douglas	Solon Springs	556	.60
32.8	Douglas	Brule	555	1.16
47.6	Jackson	Komensky	478	--
43.5	Shawano	Navarino	462	.69
19.1	Vilas	Presque Isle	405	1.22
64.7	Vilas	Plum Lake	392	.96
15.4	Price	Flambeau	386	.81
49.9	Marathon	Green Valley	372	.83
19.1	Iron	Sherman	352	.24
27.9	Burnett	Anderson	269	--
14.8	Sawyer	Draper	253	.21
63.0	Burnett	West Marshland	247	--
90.0	Jackson	Millston	201	--
21.2	Douglas	Highland	194	--
26.0	Rusk	South Fork	148	.97
36.2	Rusk	Cedar Rapids	26	.04

TABLE 5. Trend of taxes in the Town of Woodruff, Oneida County, 1971-81.

Year	Population	Town's Full Value	Town Levy	Town Tax Rate Per \$1,000 Value	Avg. Rate of All Towns in The County
1981	1,448	\$54,809,000	\$212,259	\$3.87	\$2.54
1980	1,496	50,907,000	236,055	4.64	2.11
1979	1,492	47,883,500	210,676	4.40	1.98
1978	1,506	41,931,100	183,025	4.36	1.88
1977	1,384	34,762,300	188,551	5.42	2.31
1976	1,285	28,808,600	178,525	6.19	1.95
1975	1,287	24,529,900	163,128	6.65	2.17
1974	1,257	19,320,000	130,552	6.75	2.17
1973	1,165	15,360,400	94,744	6.16	2.42
1972	1,020	12,998,500	82,732	6.36	2.57
1971	1,007	11,384,000	92,869	8.15	3.06
Difference	+441	+43,425,000	+119,390		
Percent Increase	+ 44	+382%	+129%		

TABLE 6. Trend of taxes in the Town of Lake Tomahawk, Oneida County, 1971-81.

Year	Population	Town's Full Value	Town Levy	Town Tax Rate Per \$1,000 Value	Avg. Rate Of All Towns In The County
1981	755	\$37,345,000	\$153,594	\$4.11	\$2.54
1980	673	35,839,510	143,396	4.00	2.11
1979	592	30,309,510	102,541	3.38	1.98
1978	582	26,481,300	93,519	3.53	1.88
1977	556	21,660,860	79,717	3.68	2.31
1976	542	19,156,800	77,922	4.06	1.95
1975	516	16,895,100	66,559	3.93	2.17
1974	478	14,539,900	59,111	4.06	2.17
1973	452	11,606,800	65,041	5.60	2.42
1972	434	9,715,900	52,112	5.36	2.57
1971	434	8,415,300	42,805	5.08	3.06
Difference	+174	+28,929,700	+110,789		
Percent Increase	+ 40	+344%	+259%		

TABLE 7. Comparison of population and taxes in Oneida County towns with and without state lands.

Percent State-owned Land in Town	Towns With State Land	Population 1981	Town Tax Rate Per \$1,000 Value	Town Equalized Valuation
0.7	Minocqua	3,357	\$5.01	\$218,963,800
30.5	Newbold	2,288	.28	76,045,300
4.5	Three Lakes	1,863	2.99	131,052,400
67.4	Woodruff	1,448	3.87	54,809,000
17.4	Sugar Camp	1,345	1.74	53,252,600
53.6	Lake Tomahawk	755	4.11	37,345,000
<u>Towns Without State Land</u>				
-	Pelican	3,432	\$.37	\$70,440,800
-	Pine Lake	2,718	1.87	52,735,000
-	Crescent	1,741	.92	44,566,000
-	Nokomis	897	.87	32,804,900
-	Hazelhurst	766	1.98	57,044,400
-	Cassian	605	1.48	32,243,000
-	Woodboro	566	.96	22,957,000
-	Stella	527	.79	14,311,000
-	Schoepke	400	.71	23,714,400
-	Monico	302	3.21	6,053,700
-	Enterprise	273	-	14,248,000
-	Lynne	192	4.06	6,138,000
-	Lake Rice	174	1.88	7,043,000
-	Prehl	97	2.86	2,134,100

TABLE 8. Comparison of county tax rates in 25 counties with highest percentage of state land.

County	Percent Of State Land	County Tax Rate Per \$1,000 Value	Population	Acres Of State Land
Vilas	21.8	\$ 1.78	10,958	141,813
Burnett	11.2	3.17	9,276	64,340
Jackson	11.1	3.84*	15,325	70,641
Sawyer	8.6	3.43	9,670	73,817
Oneida	7.2	2.53	24,427	56,005
Iron	7.0	3.60	6,533	35,512
Green Lake	6.7	2.56	16,878	16,373
Sheboygan	5.1	3.94*	96,660	17,353
Douglas	4.8	4.27*	44,657	41,534
Fond du Lac	4.0	2.69	84,567	18,668
Dodge	3.7	3.58	69,004	21,530
Waukesha	3.2	2.34	231,338	13,538
Portage	3.2	3.71	47,541	16,769
Columbia	3.2	1.77	40,150	16,302
Waushara	3.1	4.33*	14,795	12,655
Sauk	3.1	3.62	39,057	17,143
Rusk	3.0	5.45*	14,238	17,975
Polk	3.0	3.07	26,666	15,554
Iowa	2.8	4.72*	19,306	13,987
Wood	2.8	2.76	64,362	14,418
Langlade	2.3	4.23*	19,220	12,917
Price	2.3	2.71	14,520	18,719
Marathon	2.2	4.22*	96,457	23,125
Shawano	2.2	2.74	32,650	13,169
Dane	1.7	2.79	290,272	13,504

*Indicates the counties that have a tax rate above the state average of \$3.66 per \$1,000 of full value.

TABLE 9. Comparison of school tax rules in counties with the highest percentage of state land.

	Number of Pupils	Cost Per Pupil	Percent Paid By Local Tax	Local Rate Per \$1,000 Value
Vilas				
Lakeland	913	\$ 3,980.85	\$ 91.75	\$ 3.51
Northland Pines	1,569	3,161.73	95.25	8.43
Phelps	167	3,839.94	91.98	10.78
Burnett				
Grantsburg	850	3,016.34	47.27	9.84
Webster	713	3,139.33	91.21	9.19
Siren	527	3,370.06	54.94	12.21
Spooner	1,546	2,905.40	63.38	9.20
Shell Lake	606	3,233.42	54.52	10.68
Jackson				
Black River Falls	1,869	2,890.44	43.33	9.45
Alma Center	612	3,035.47	44.20	11.12
Taylor	246	3,656.86	57.19	15.27
Melrose Minong	780	2,938.79	54.11	9.28
Tomah	2,694	2,556.87	44.21	7.67
Pittsville	832	2,836.08	48.30	9.06
Osseo-Fairchild	1,163	2,934.36	43.26	9.84
Sawyer				
Winter	574	3,499.57	61.60	11.70
Hayward	1,707	3,336.76	69.80	9.64
Bruce	831	2,670.44	42.78	8.58
Birchwood	251	4,729.25	89.42	14.57
Oneida				
Rhineland	3,645	2,938.74	52.83	9.69
Three Lakes	725	3,109.65	90.84	8.92
Prentice	295	2,564.83	42.07	7.98
Tomahawk	1,653	2,854.09	65.89	9.80
Lakeland	913	3,980.85	91.75	3.51
Elcho	517	2,918.04	93.44	9.08
Iron				
Mercer	236	4,225.34	94.54	15.90
Harley	790	3,441.60	48.71	12.57
Park Falls	1,211	2,880.55	50.40	9.77
Green Lake				
Markesan	1,142	2,724.49	75.99	8.95
Princeton	404	3,062.19	91.91	9.26
Green Lake	417	4,003.60	94.64	10.63
Berlin	1,659	2,774.71	59.89	8.63
Sheboygan				
Kewaskum	2,030	2,614.45	58.54	9.09
Random Lake	1,188	2,728.25	60.49	9.62
Cedar Grove	732	3,135.43	72.88	11.59
Oostburg	845	2,573.54	60.87	9.27
Sheboygan Falls	1,763	2,740.94	53.99	8.89
Elkhart Lake	791	2,608.00	58.71	9.88
Howards Grove	1,009	3,141.97	55.54	10.00
Sheboygan	8,832	3,386.11	56.43	10.75
Kohler	484	4,209.21	88.75	12.22

TABLE 9. (cont.)

	Number of Pupils	Cost Per Pupil	Percent Paid By Local Tax	Local Rate Per \$1,000 Value
Douglas				
Solon Springs	367	3,070.20	44.39	11.15
Maple	1,560	2,961.60	41.86	9.63
Superior	5,759	2,962.79	42.45	10.18
Northward	584	3,092.12	65.11	10.46
Webster	713	3,139.33	91.21	9.19
Fond du Lac				
Campbellsport	1,406	2,375.29	67.61	7.99
Lomira	947	2,604.83	67.64	7.96
Oakfield	721	4,644.59	70.71	12.62
Waupun	2,565	2,724.68	57.47	9.03
Ripon	1,882	2,753.02	57.28	9.24
Rosendale	1,232	2,894.52	54.36	10.37
N. Fond du Lac	1,136	2,496.80	49.40	8.91
Fond du Lac	6,537	3,022.79	60.26	10.56
New Holstein	1,699	2,695.77	56.97	9.18
Dodge				
Mayville	1,173	2,785.81	67.10	9.30
Lomira	947	2,604.83	67.74	7.96
Waupun	2,565	2,724.68	57.47	9.03
Randolph	529	2,959.03	74.22	10.07
Beaver Dam	3,195	2,882.73	59.86	9.53
Columbus	1,169	3,171.55	81.62	10.89
Waterloo	738	3,034.23	76.67	10.61
Dodgeland	822	3,366.10	72.06	13.15
Watertown	3,468	2,942.88	64.41	9.42
Horicon	1,026	2,708.87	66.39	9.61
Hustisford	436	3,468.41	83.21	14.42

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