

City of La Crosse
Property Tax Base:
An In-Depth Review

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What we
will
cover
this
evening
:

City of La Crosse's Budget Revenues & Expenditures breakdowns

City of La Crosse's Property tax classifications (which property types pay what)

Net new construction and its impacts to the City's budget

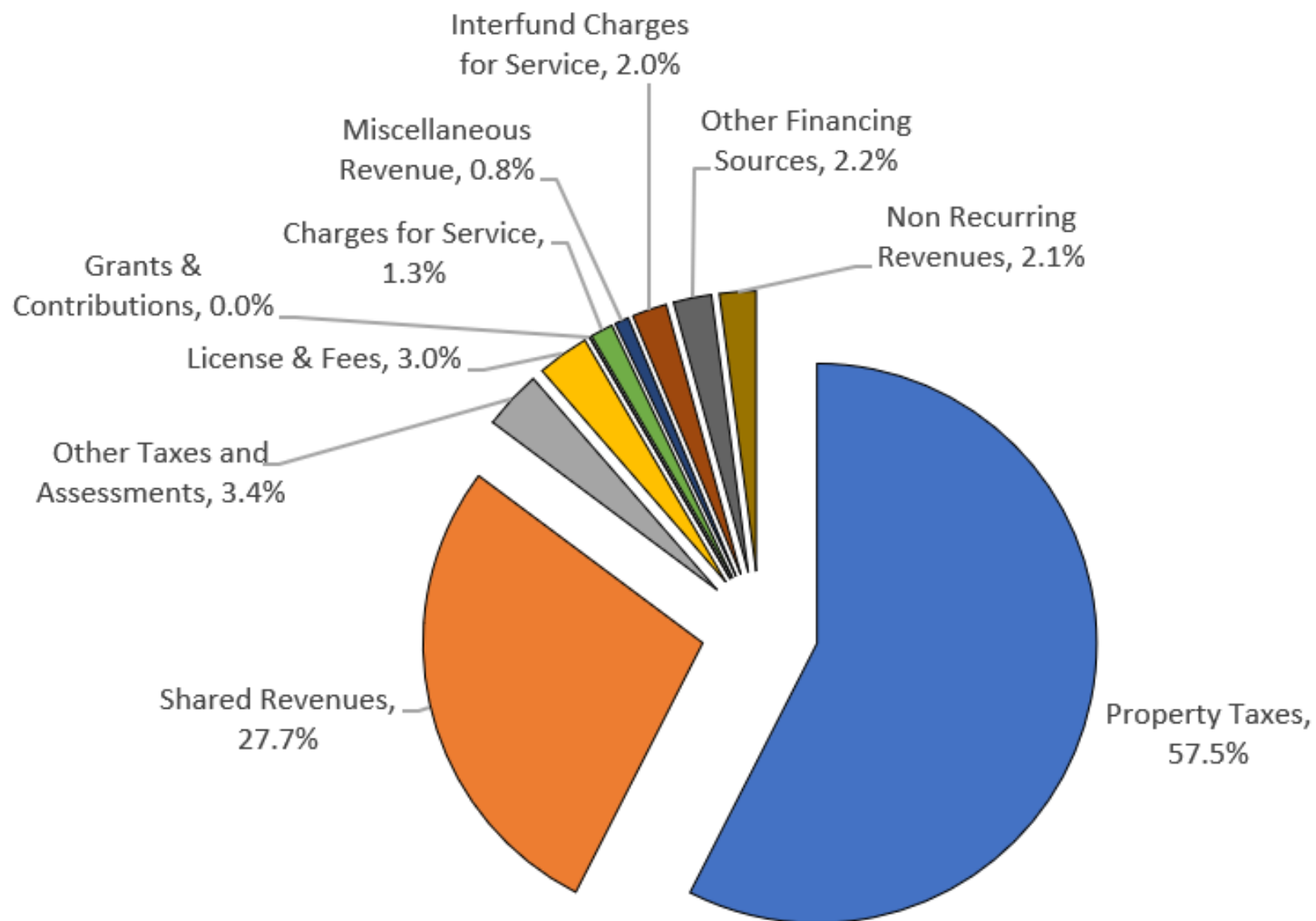
Comparable WI cities and their comparable tax classifications

School enrollment data

Commercial development

Takeaways

Revenues



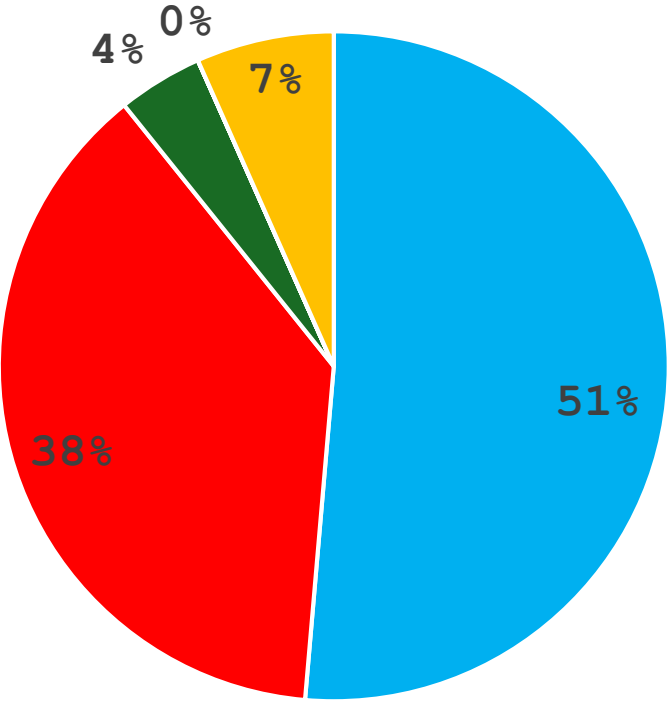
Municipal Statement of Assessment

- Wisconsin municipalities have a mix of the following tax classifications :
 - Residential
 - Commercial
 - Manufacturing
 - Agriculture (assessed based on use - "use valuation")
 - Undeveloped (assessed at 50% of full value)
 - Ag. Forest (assessed at 50% of full value)
 - Productive Forest Land (commercial forest products)
 - Other (ag. additional residence & buildings)
- Personal Property (this classification was eliminated by State in 2023)

Who is paying the levy?

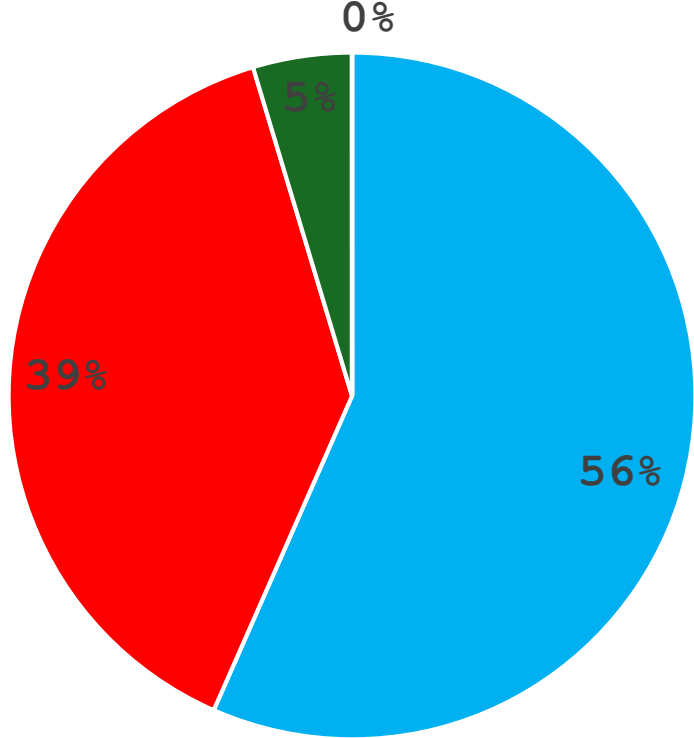
- Cities main tax classifications are:
 - Residential
 - Commercial
 - Manufacturing
 - Personal Property (but this classification was eliminated by State in 2023)
- The total value of these four categories = Total Assessed Value
- Mill rate =
$$\frac{\text{Levy}}{\text{Total Assessed Value}}$$

2015 City of La Crosse Total Assessed Value



- Residential
- Commercial
- Manufacturing
- Agricultural
- Undeveloped
- Ag. Forest
- Forest Lands
- Other
- Total PP

2024 City of La Crosse Total Assessed Value



- Residential
- Commercial
- Manufacturing
- Agricultural
- Undeveloped
- Ag. Forest
- Forest Lands
- Other
- Total PP

Notice of 2023 WI Act 12 Personal Property Aid – 2025 Estimate

Notice Information

Under state law, the Wisconsin Department of Revenue (DOR) will distribute personal property aid, per 2023 Wisconsin Act 12, to your local government on May 5, 2025. (sec. 79.0965, Wis. Stats.)

District	CITY OF LA CROSSE	County	LA CROSSE	District code	32246
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Payment Summary

Review the summary below and the back of this notice for detailed information on personal property aid by tax incremental district (TID).

This estimate is based on the information reported to DOR by each Wisconsin municipality on Form PA-551: 2023 Personal Property Value Report, and DOR's 2023 equated, assessed manufacturing personal property values.

2025 Estimate	
1. Calculated personal property aid <i>(based on 2023 property assessments and taxes)</i>	\$772,724.01
2. Adjustments <i>(municipal boundary changes)</i>	\$0.00
3. Payment Factor <i>(adjusted for budget)</i>	0.999457968
4. Subtotal <i>(sum of Lines 1-2, multiplied by Line 3)</i>	\$772,305.17
5. TID termination adjustment <i>(see following page(s) for details)</i>	\$0.00
6. Total Estimated May 5, 2025 Payment <i>(sum of Lines 4 and 5)</i>	\$772,305.17

Note: DOR may adjust your aid amounts to accommodate district boundary changes and/or district closures.

Contact Information

If you have questions, contact us at lgs@wisconsin.gov, (608) 266-8618 or (608) 261-5167.

What is the importance of Net New Construction?

Since 2005, Net New Construction has limited the amount you can raise your levy (Levy Limits)

Net New Construction is calculated by adding up all new construction (less demolition), divided by the municipalities Total Equalized Value

Net New Construction is not related to property appreciation values

- However, if property appreciation accelerates during a period of minimal new construction it may make NNC appear smaller

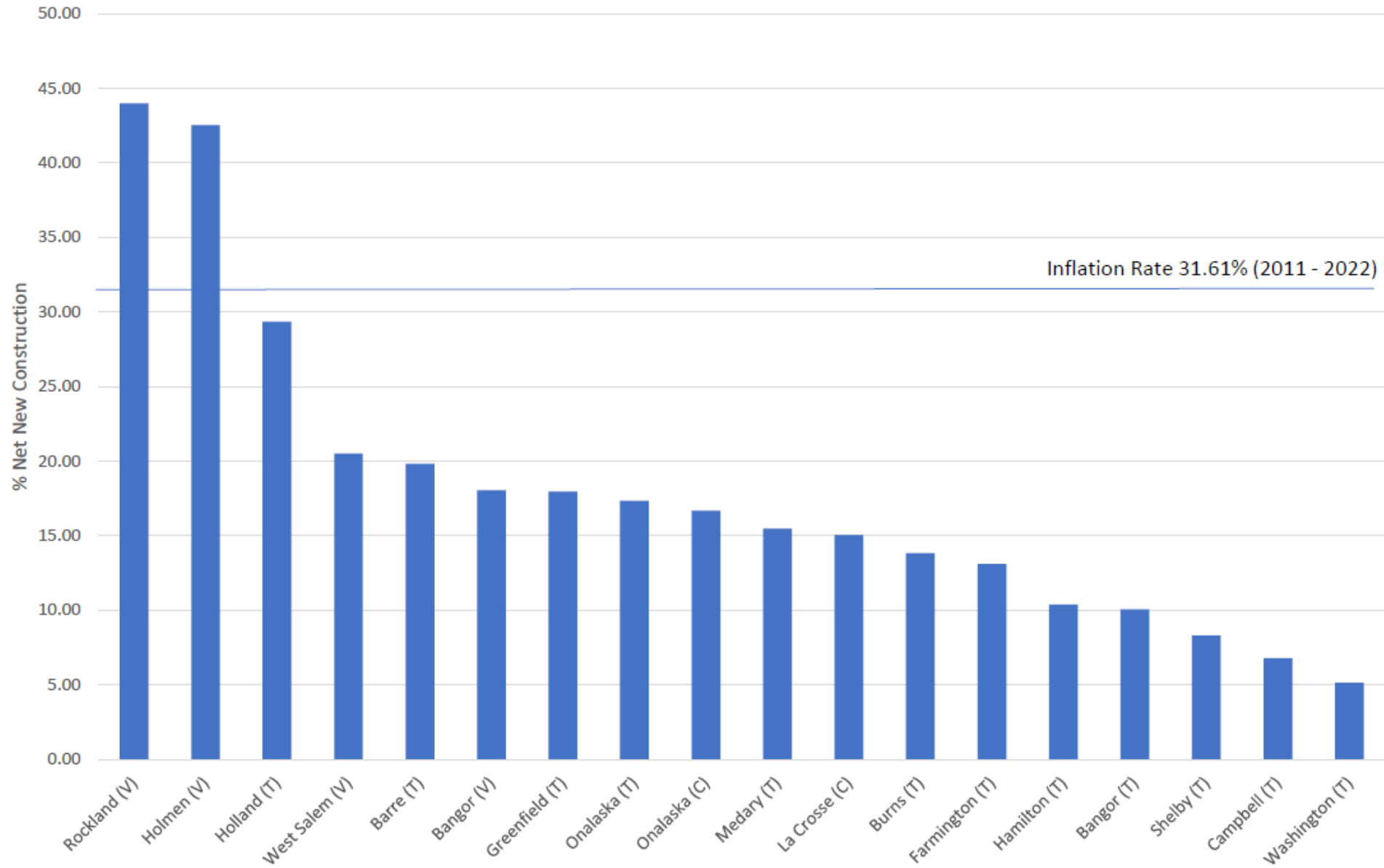
New Construction (Less Demolition) Total Equalized Value

In 2024, La Crosse's NNC was 0.936%, allowing a \$368,621 increase in 2025 Levy

City has attempted to fiscally manage through debt levy shifts

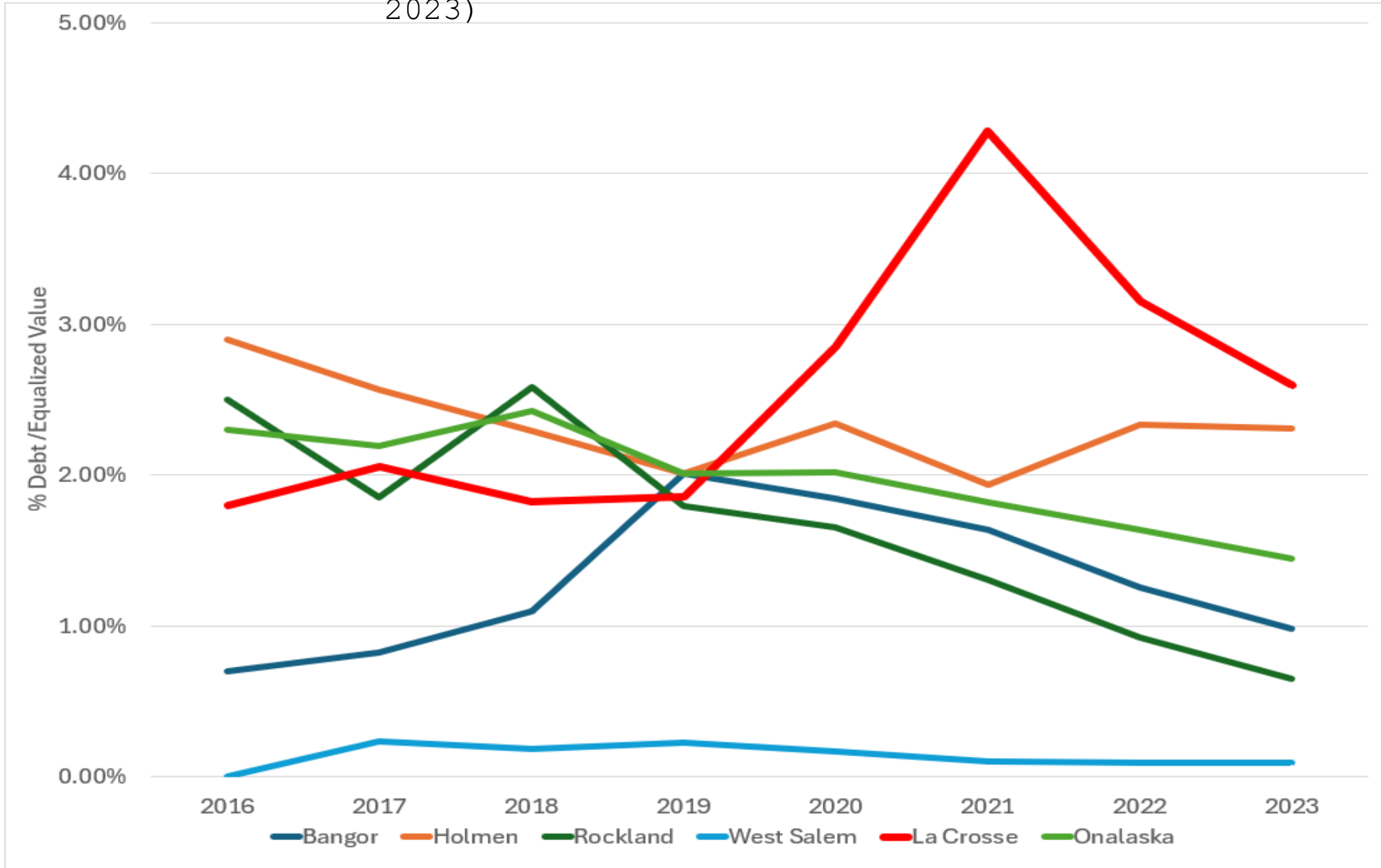
Total Aggregated Net New Construction (2011 - 2022)

Split Districts NNC are combined

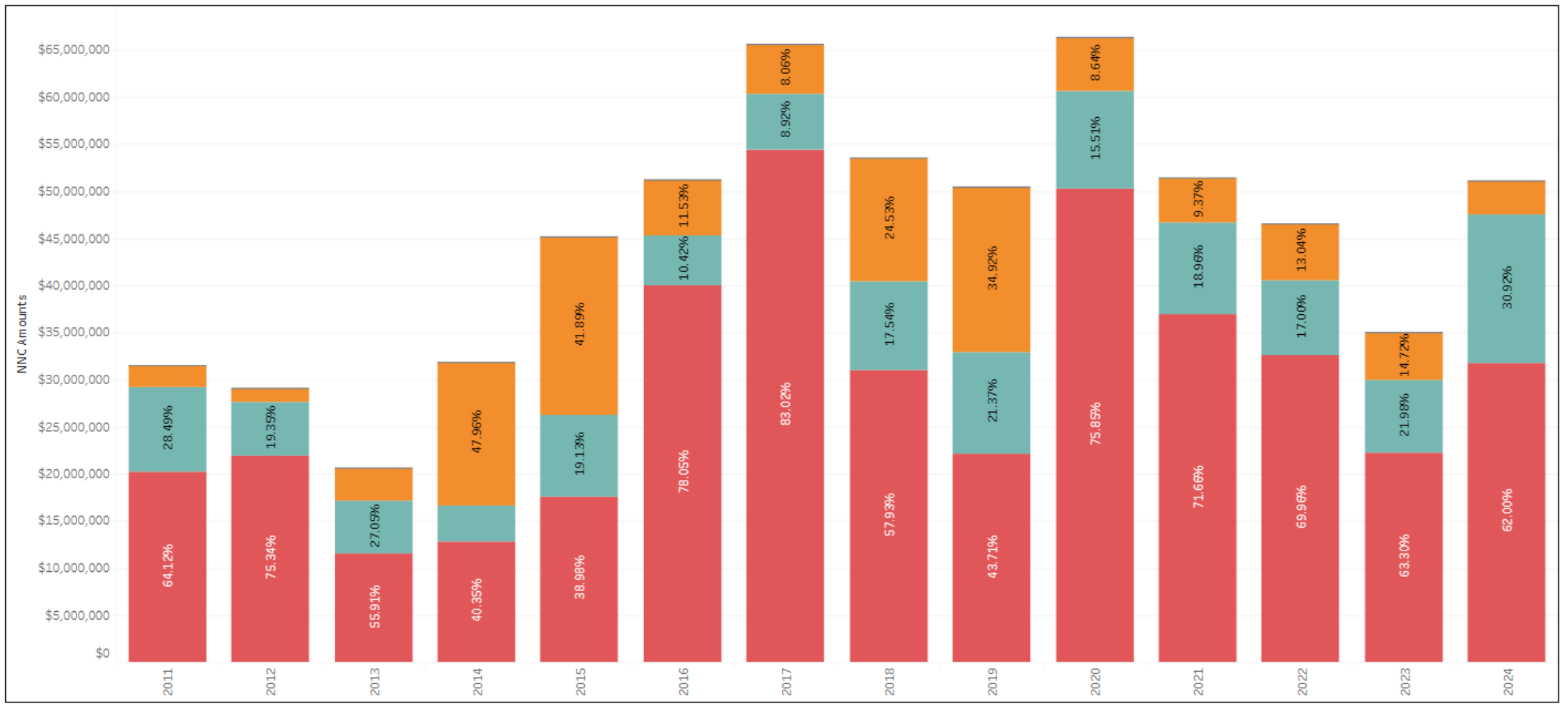


La Crosse County Municipalities

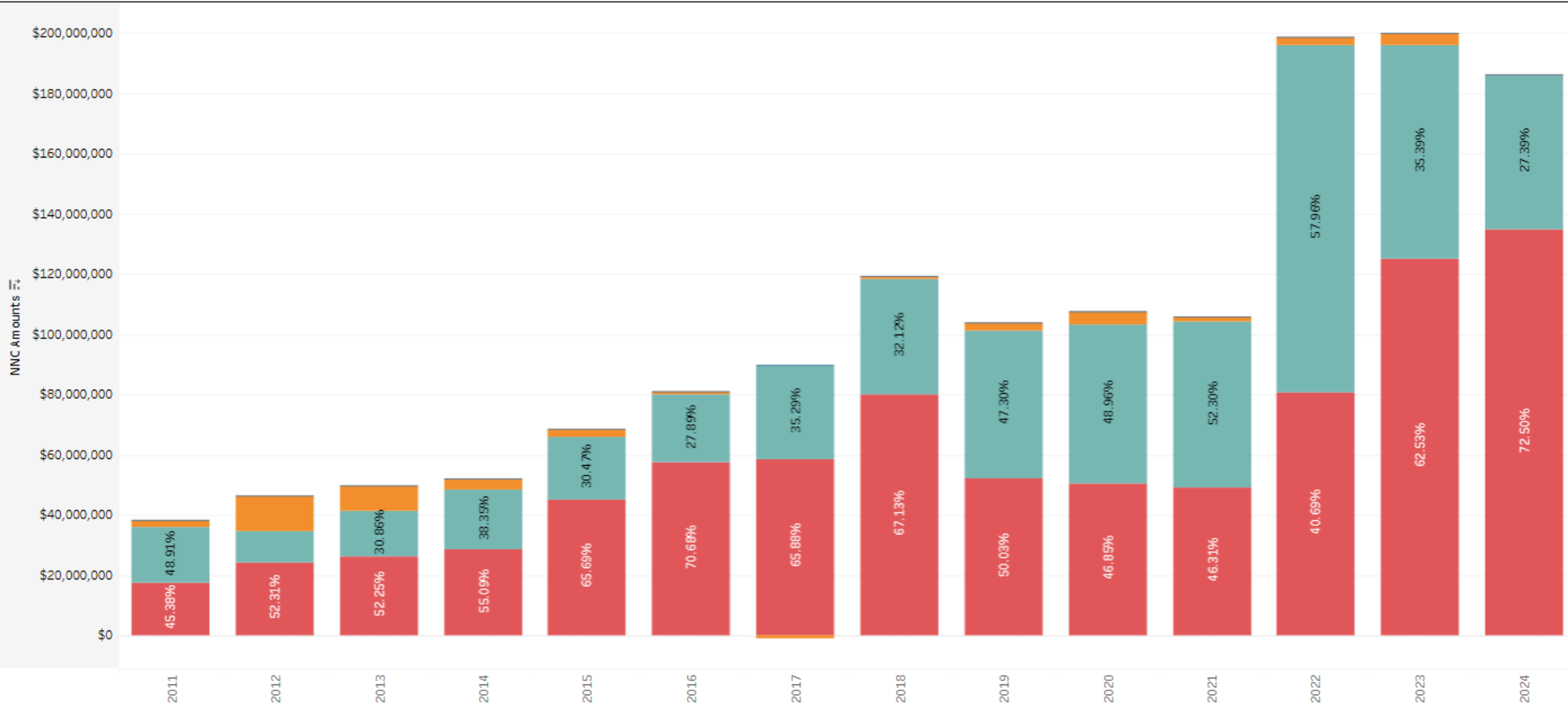
La Crosse Debt Capacity (2016 - 2023)



Municipality: 32246 La Crosse (C) | County: La Crosse County | Metric: Other NNC (NNCTOTC7) | Manufacturing NNC (NNCTOTC3) | Residential NNC (NNTOTC1) | Commercial NNC (NNCTOTC2)



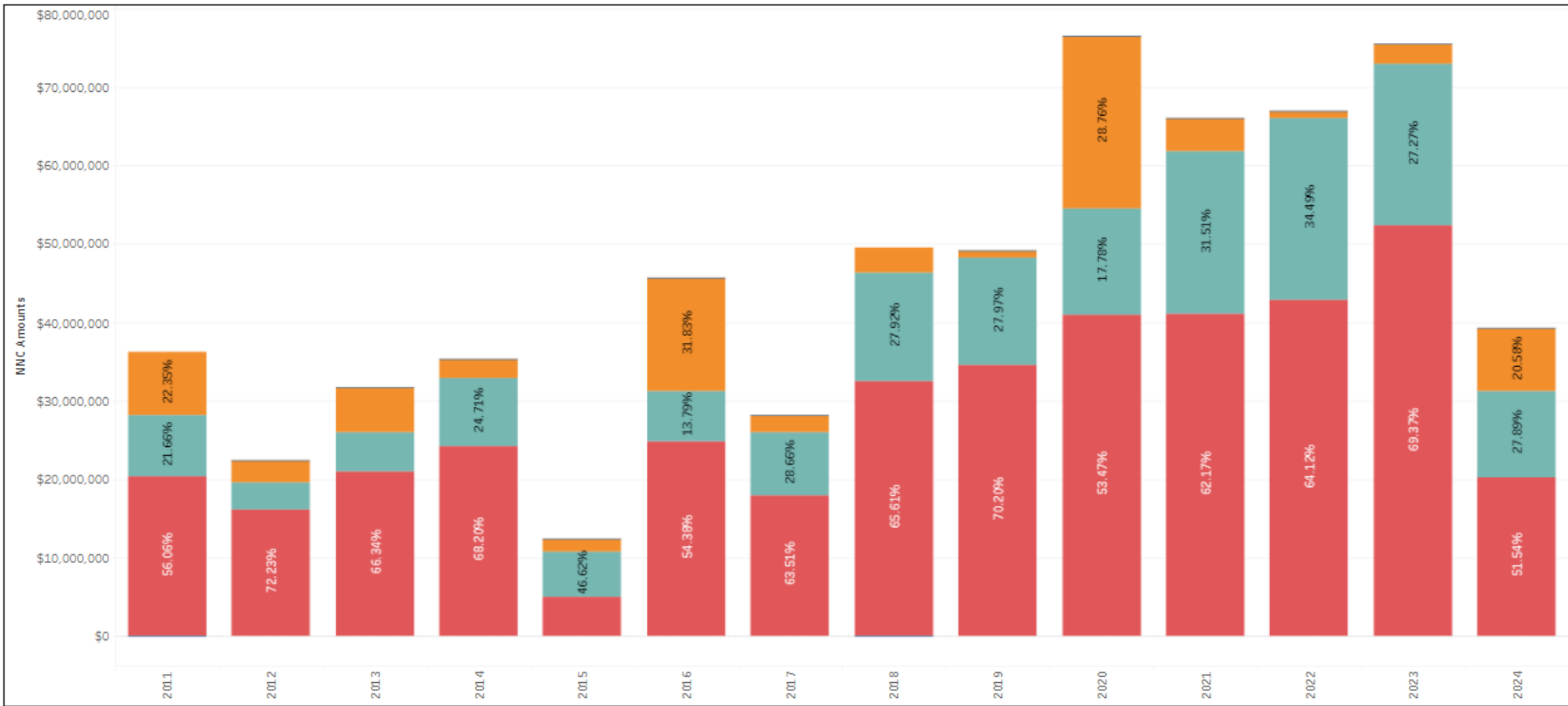
Municipality: 18221 Eau Claire (C) | County: Eau Claire County | Metric: Other NNC (NNCTOTC7) | Manufacturing NNC (NNCTOTC3) | Residential NNC (NNTOTC1) | Commercial NNC (NNCTOTC2)



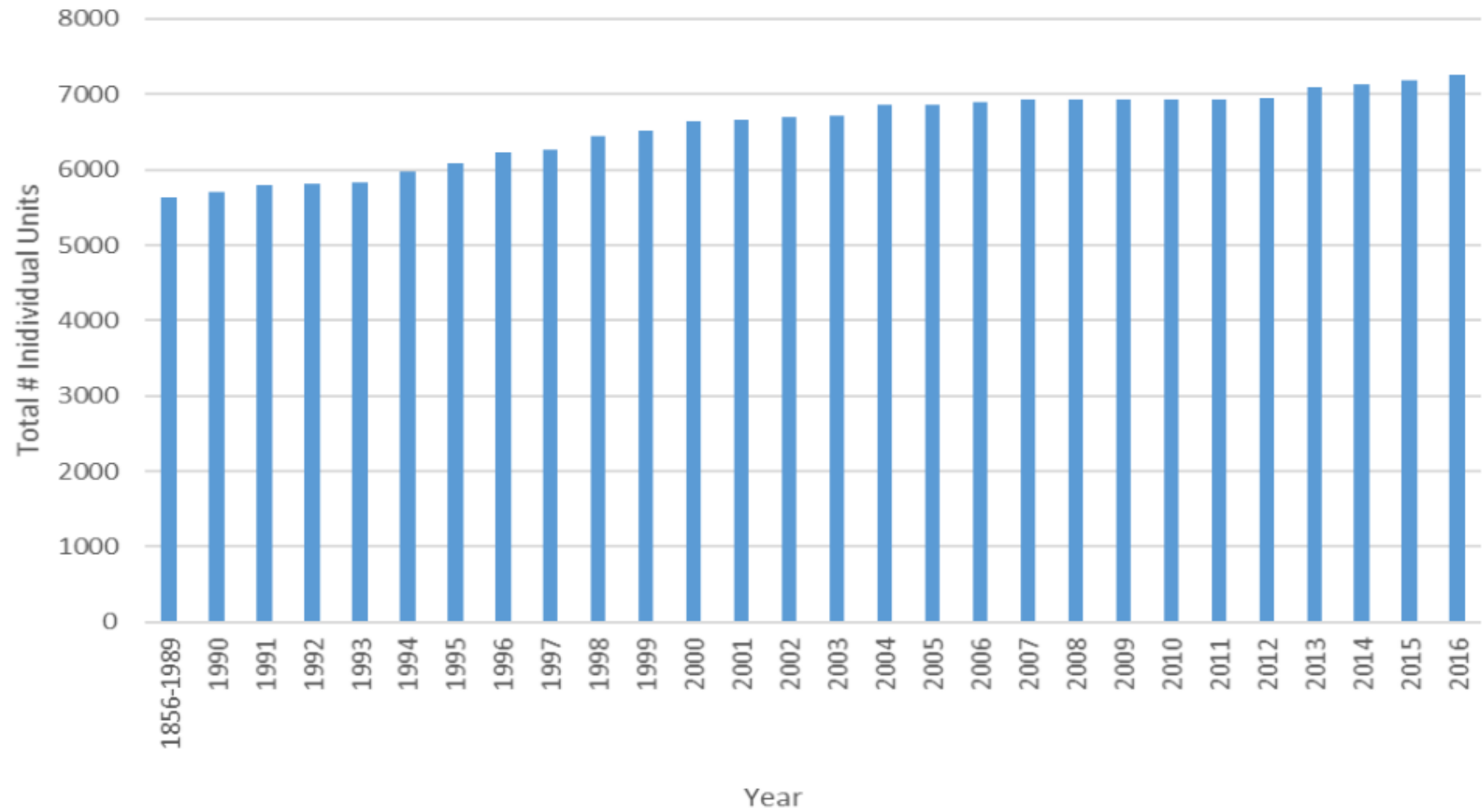
- Overview
- County Prior Year EV and NNC
- Municipal Prior Year EV and NNC
- Net New Construction by Property Class**
- Net New Construction Breakdown
- MAP: NNC Dollars
- Map: NNC Map Percent
- Map: NNC Running Total for Date Range
- Map: MSA NNC Running Total
- Net New Construction Municipal Rank

Municipality: 70266 Oshkosh (C) | County: Winnebago County

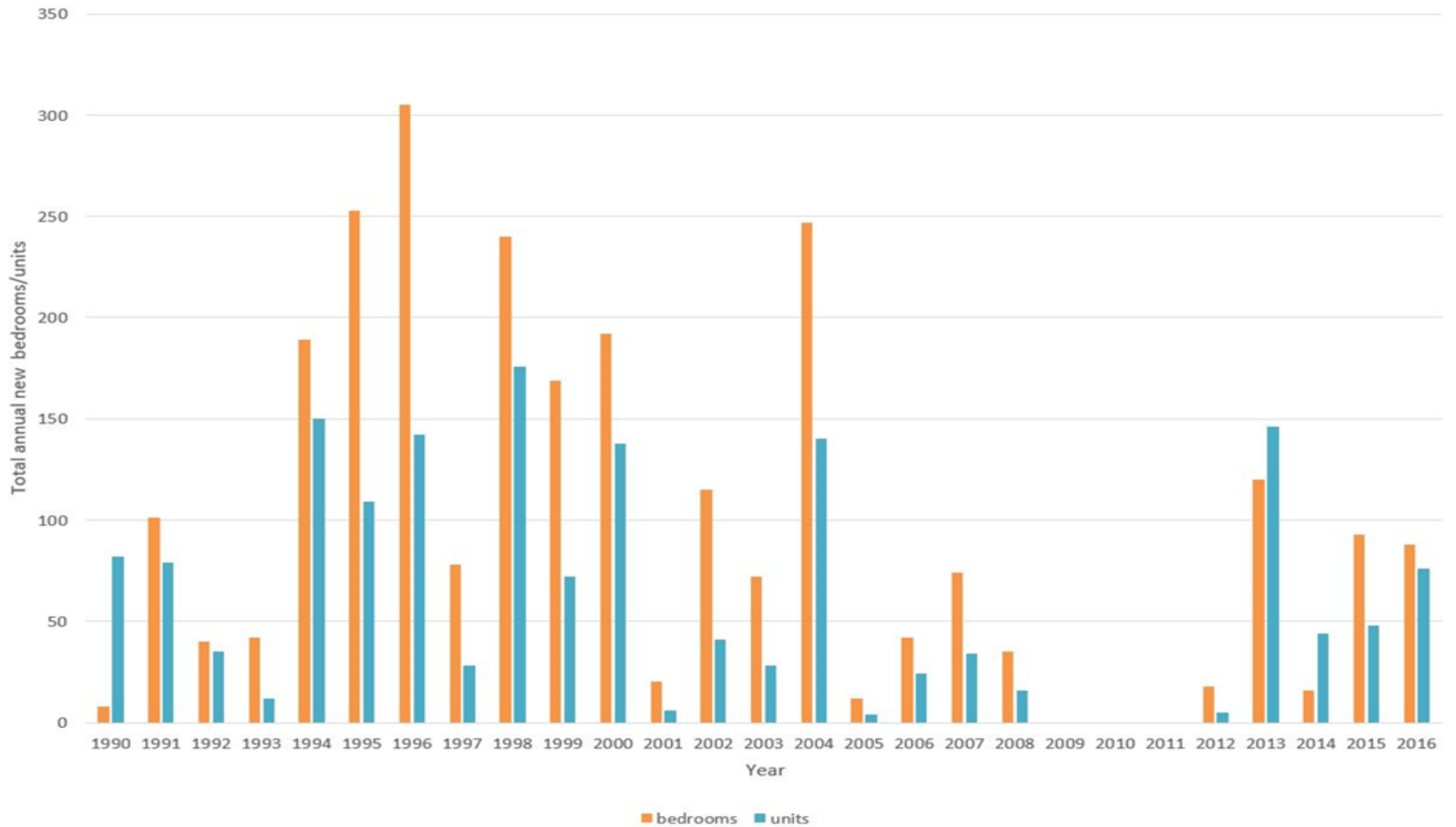
Metric: ■ Other NNC (NNCTOTC7) ■ Manufacturing NNC (NNCTOTC3) ■ Residential NNC (NNTOTC1) ■ Commercial NNC (NNCTOTC2)



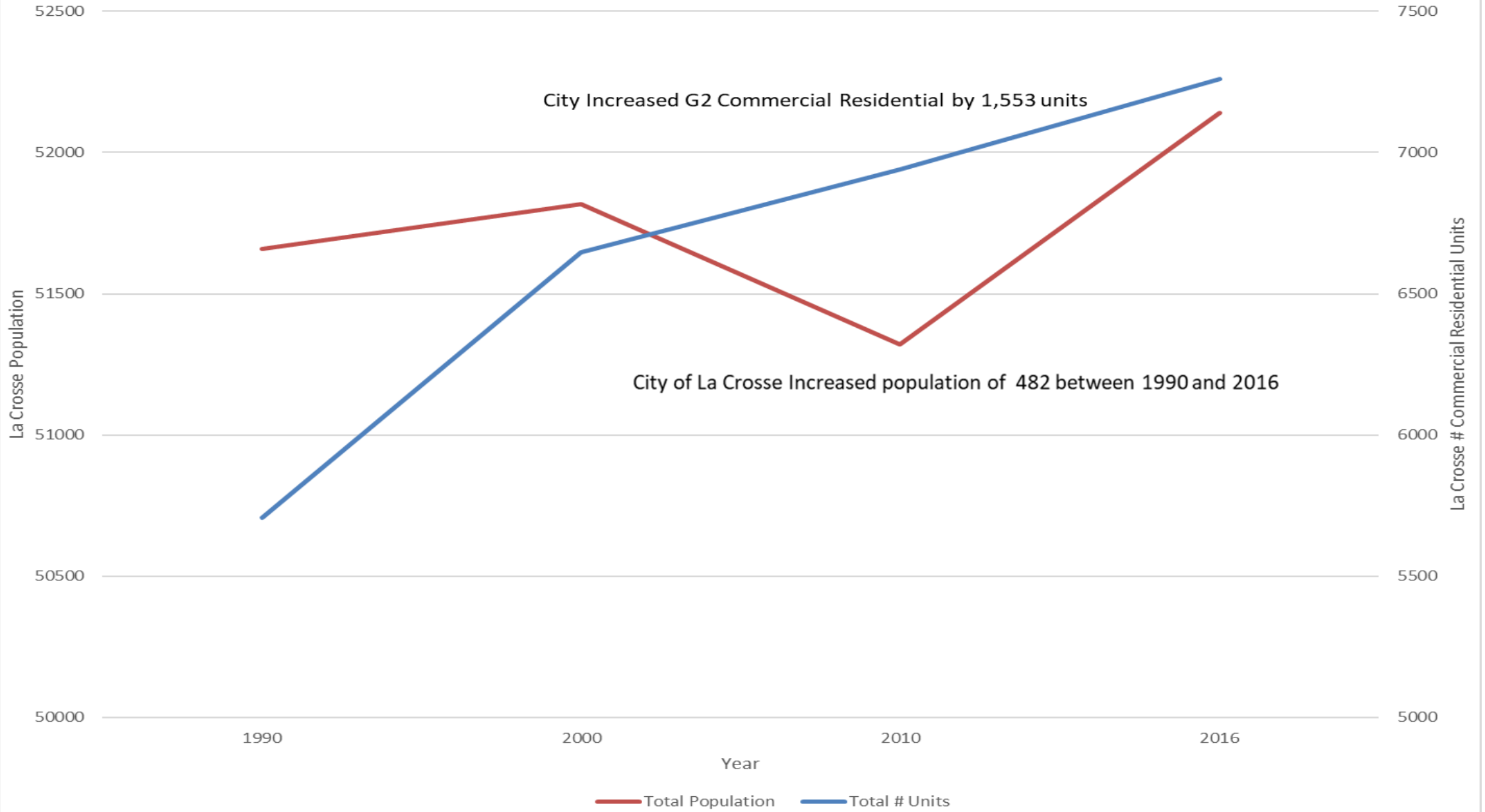
City of La Crosse Commercial Residential (G2) Total # Units



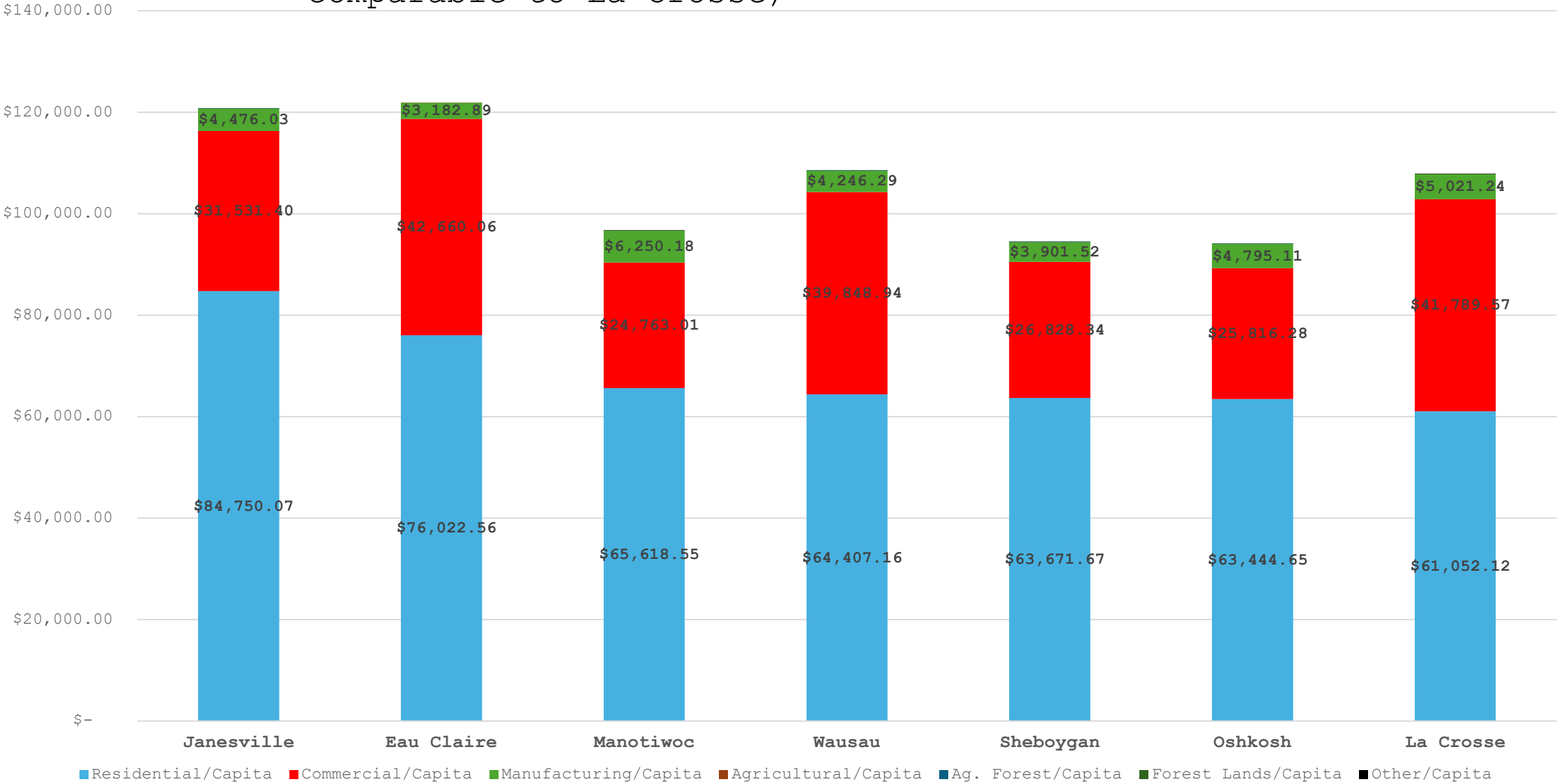
New Commercial (G2) residential bedrooms & units



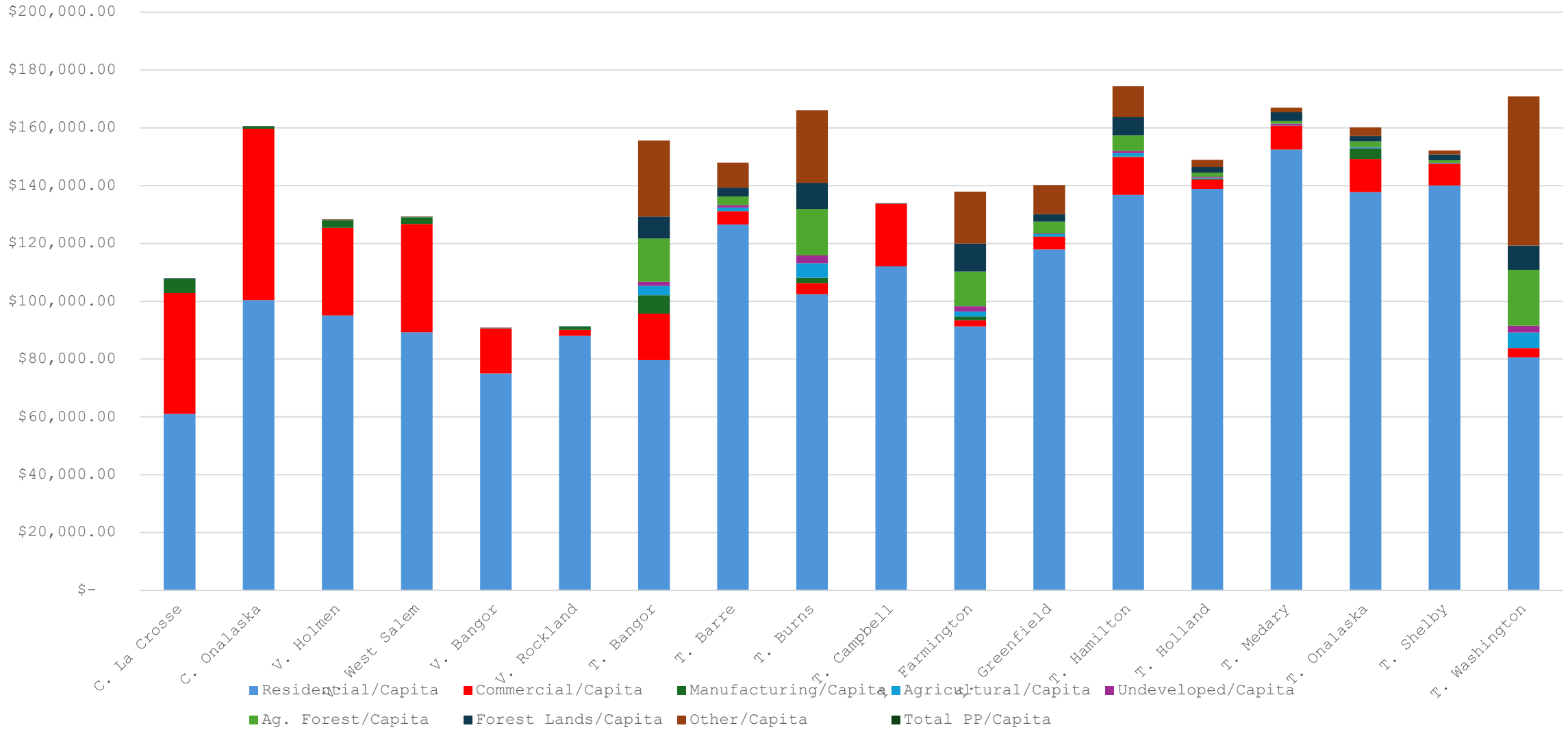
La Crosse Population Grow vs. Commercial Residential (G2) Growth



Total Equalized Value per Capita (Cities comparable to La Crosse)

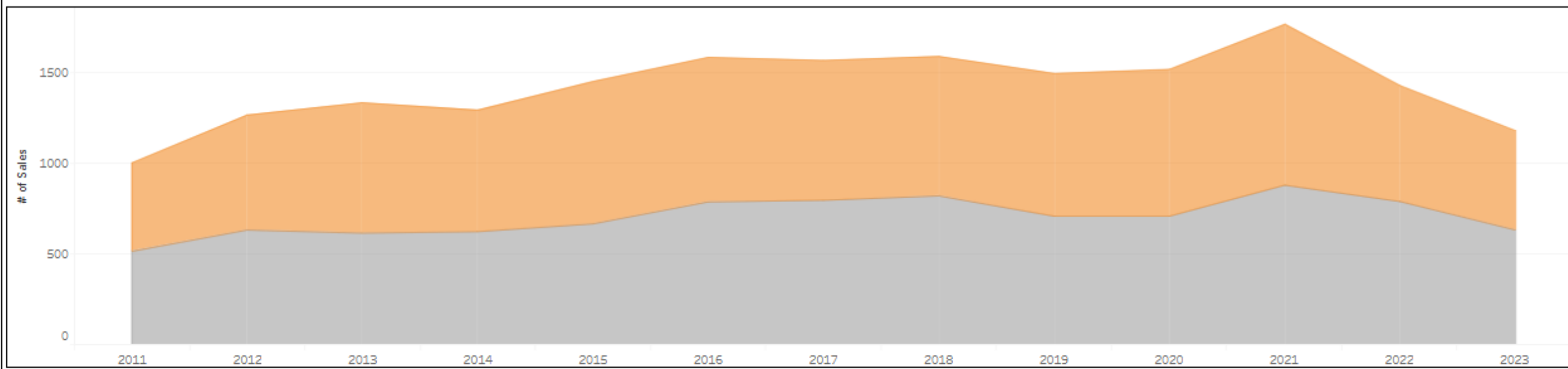


La Crosse County Equalized Value per Capita (2024)

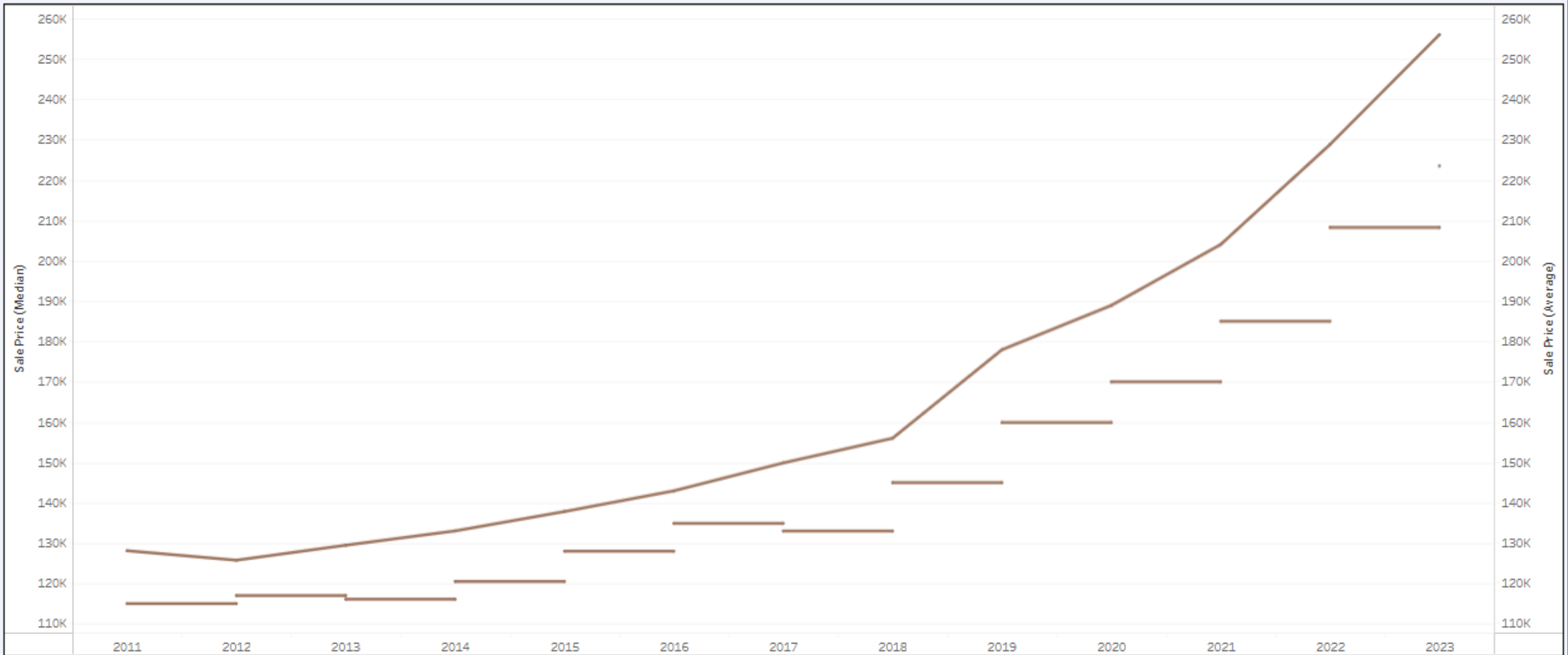


Municipality: 32246 LA CROSSE (C) |
 Month: (All) |
 County Name: LA CROSSE

		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Valid Sales	Residential	448	593	685	623	727	740	726	719	738	759	811	572	496
	Commercial	40	38	34	45	56	56	45	50	49	51	76	67	52
	Manufacturing		2		1	2	1							
	Total	488	633	719	669	785	797	771	769	787	810	887	639	548
Invalid Sales	Residential	36	7	5	13	9	23	13	9	2	4	67	67	41
	Indeterminate	472	621	607	608	654	763	776	808	698	696	808	713	578
	Commercial	6	4	3	2	3	1	7	3	8	8	4	9	11
	Manufacturing													2
	Total	514	632	615	623	666	787	796	820	708	708	879	789	632
Grand Total		1,002	1,265	1,334	1,292	1,451	1,584	1,567	1,589	1,495	1,518	1,766	1,428	1,180



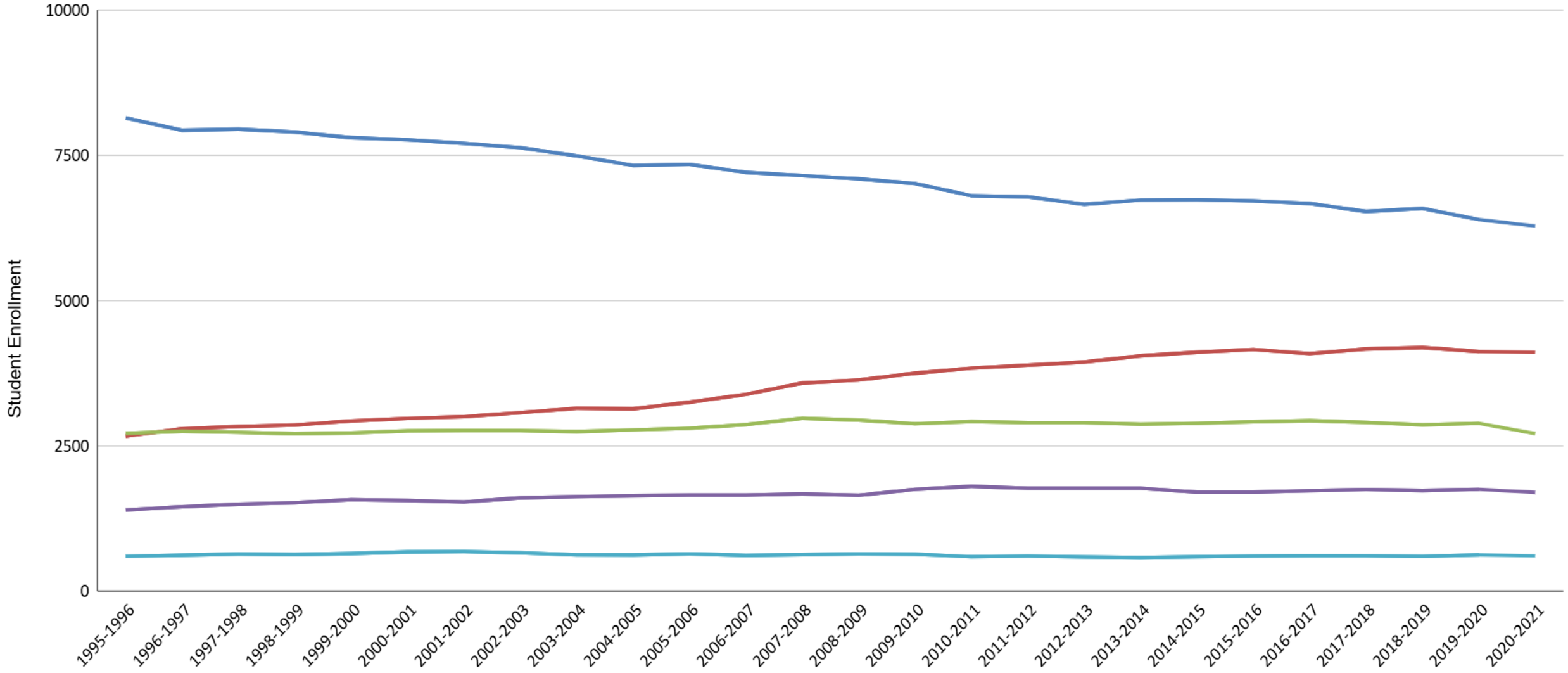
County Name: LA CROSSE
 Predominate Class: Residential
 Month: (All)
 Municipality: 32246 LA CROSSE (C)



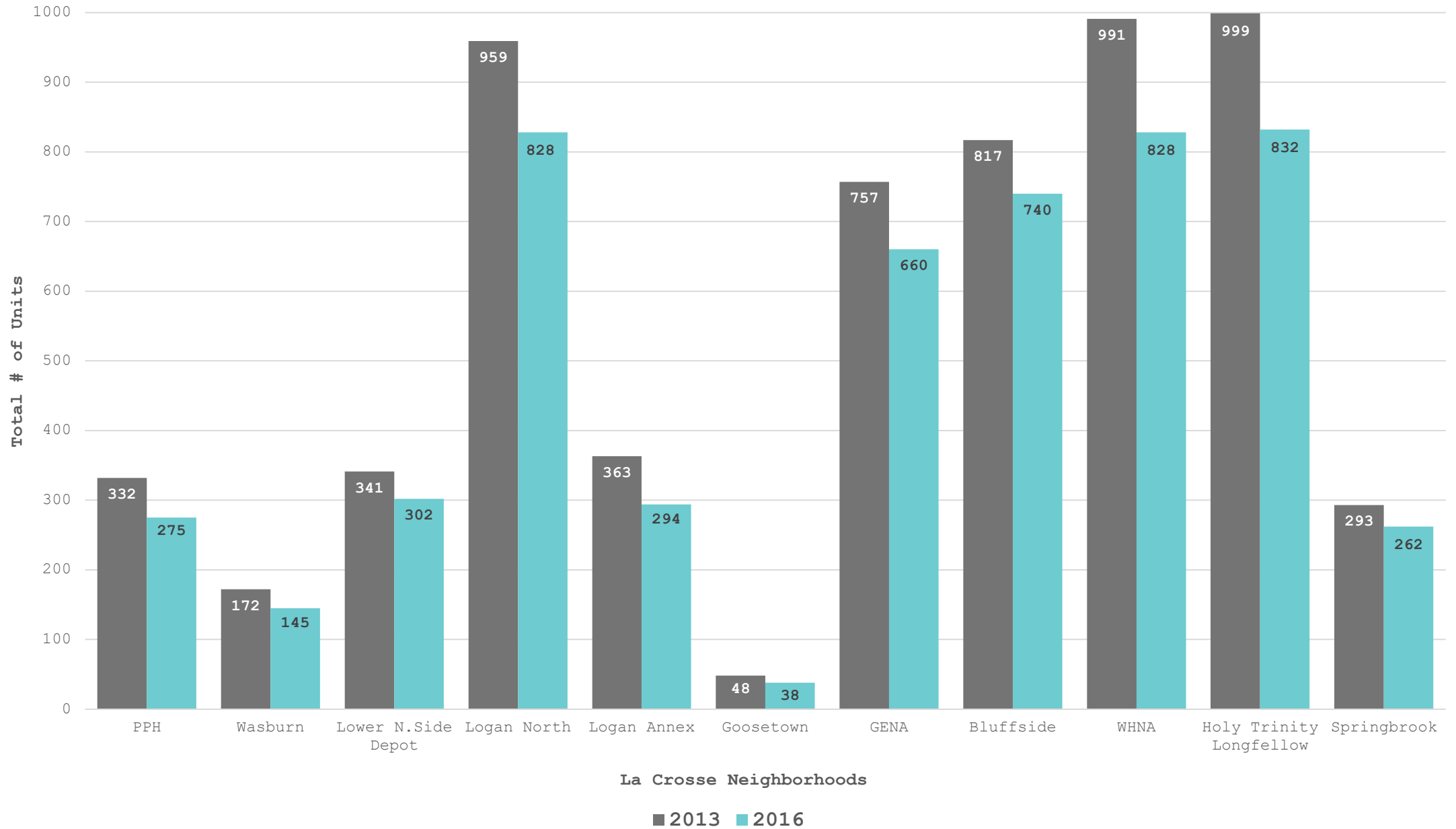
Predominate Class
■ Residential

La Crosse County School Districts Total Enrollment (1995 - 2021)

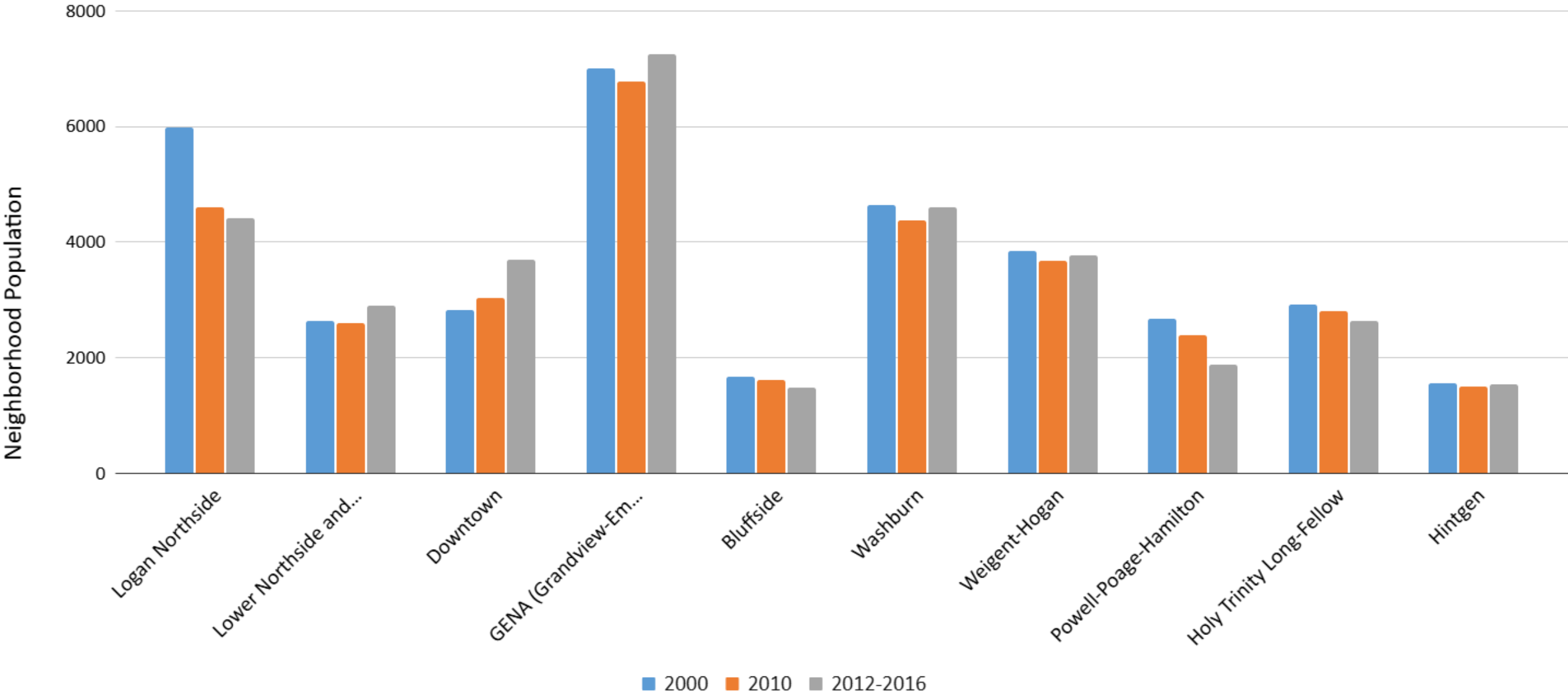
La Crosse Holmen Onalaska West Salem Bangor La Crosse Holmen Onalaska West Salem Bangor



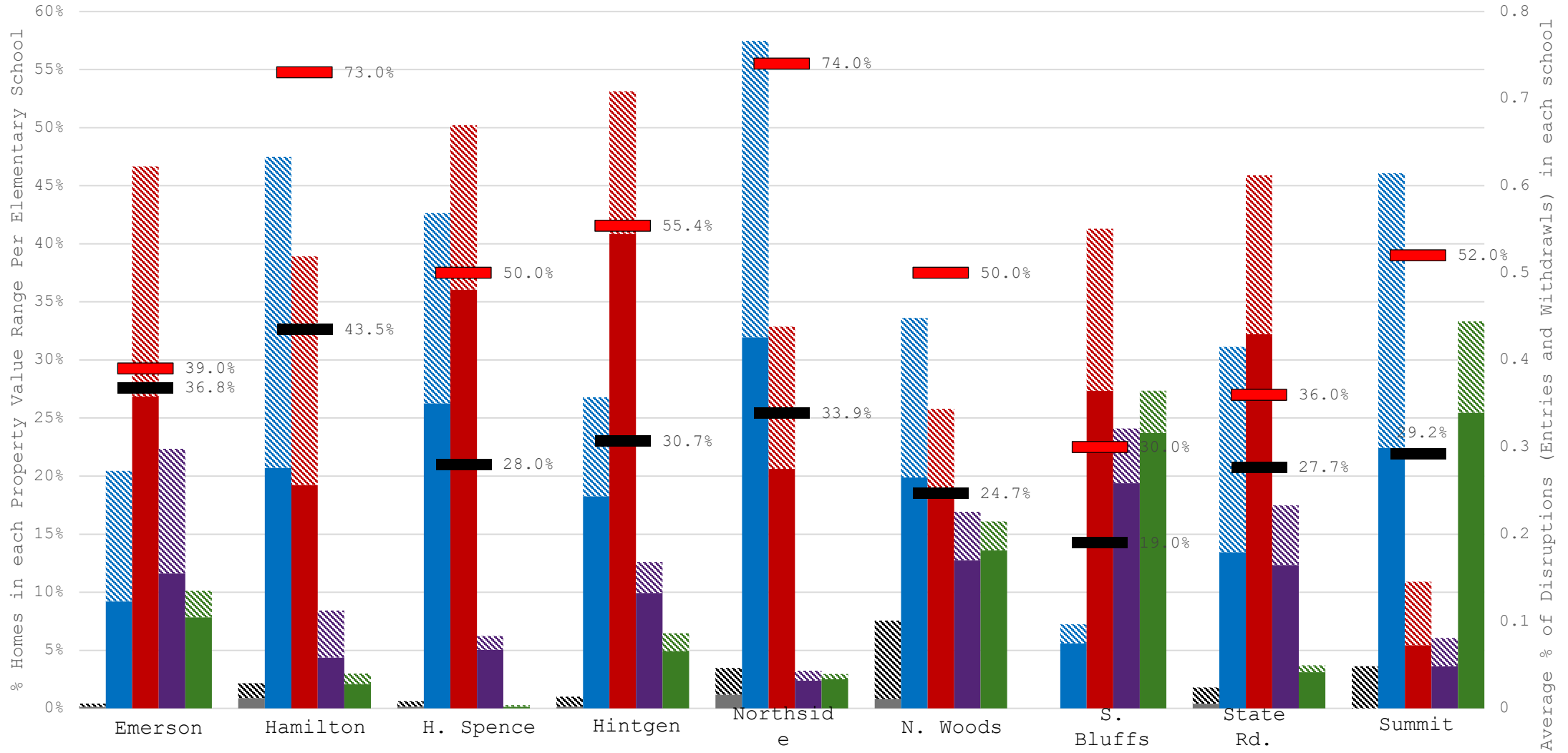
La Crosse Neighborhood Change in Owner-Occupied Housing numbers



La Crosse Neighborhood Populations



Free & Reduced Lunch w/Property Statistics by Neighborhood School



Development Gap between Redevelopment & Greenfield Development

Redevelopment

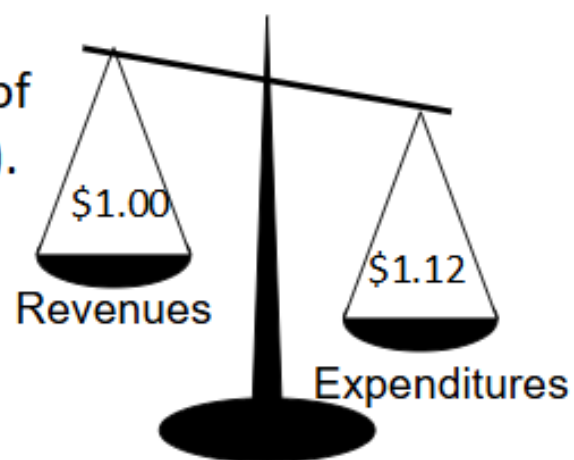
- Purchase price (Rental value)
- Demolition
- Disposal of demolition materials
- Lot reconfiguration (?)
- Smaller scale
 - More difficult to develop economy of scale
 - Greater risk for individual builder
- Flood Plain issues w/ some properties

Greenfield Development

- Land price
 - Purchase price
 - Utility installation (May not apply)
 - Road infrastructure
- Economy of scale
- Lower risk for individual builder if neighboring properties are of equal value and condition

Town of Holland Cost of Community Services Study Results

- Results are displayed as a set of ratios comparing annual **revenues** to annual **expenditures** for each land use category
 - Revenues : Expenditures
 - Ratio <1 means for every dollar of revenue generated by land use, less than one dollar of expenditures are consumed (by that land use).
 - Ratio >1 means for every dollar of revenue generated by land use, more than one dollar of expenditures are consumed (by that land use).
 - Residential Land Use \$1.00:\$1.12
 - COCS Ratio = 1.12



Takeaways for La Crosse's Tax Base

Net New Construction

- Has not kept up with inflation since 2011 (earliest data)
- Predominantly represented by commercial construction
- City has offset impacts to NNC with debt levy, but 5% max. Eq. Value

Largest Tax Component

- Residential housing/capita less than all La Crosse County municipalities
- La Crosse's commercial tax class showing largest portion of net tax class growth
- Eau Claire seeing greater residential housing growth & commercial growth
- Density is not a managed

Questions?

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