

**COUNTY OF MILWAUKEE**  
**INTEROFFICE COMMUNICATION**

**Date:** October 15, 2020

**To:** Supervisor Jason Hass, Chairperson, Committee on Finance & Audit

**From:** Joe Lamers, Director, Office of Performance, Strategy and Budget; Department of Administrative Services

**Subject:** Tax Levy Amounts for the City of Milwaukee and Milwaukee Public Schools

**Issue**

The Committee on Finance & Audit, at its October 12, 2020 meeting, requested information regarding the tax levy amounts for the City of Milwaukee and Milwaukee Public Schools.

**Background**

The City of Milwaukee, Milwaukee Public Schools (MPS), and Milwaukee County Executive Property Tax Levies are as follows:

1. The 2021 Proposed Executive (Mayor) Budget for the City of Milwaukee includes \$299.2 million of property tax levy and is spread to property owners within the City of Milwaukee<sup>1</sup>
2. The Superintendent's Proposed 2020-2021 Budget for MPS includes \$232.7 million of property tax and is spread to property owners within the MPS school district<sup>2</sup>
3. The 2021 County Executive Recommended Budget includes a property tax levy of \$304.7 million and is spread to property owners within all 19 municipalities within Milwaukee County

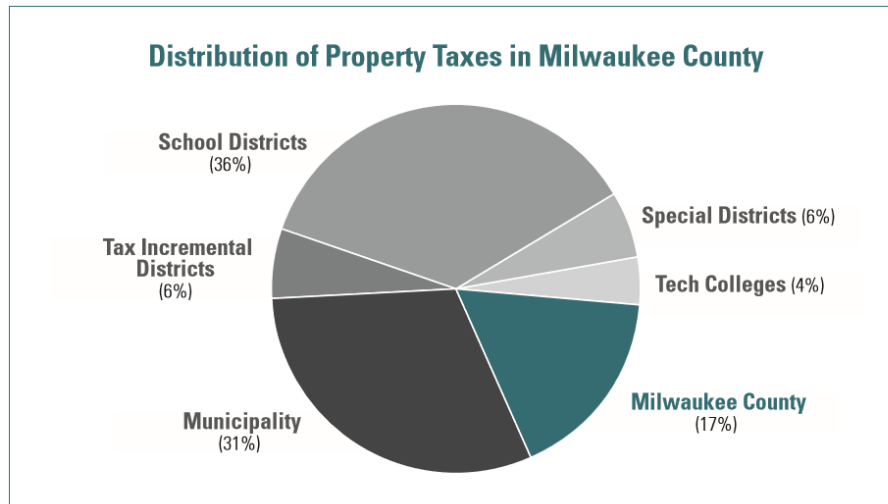
As noted on page 65 of the 2021 Recommended Operating Budget, according to the most recent Wisconsin Department of Revenue, in 2019, citizens and business pay a total of approximately \$1.8 billion in property taxes to the various taxing entities in Milwaukee County. Milwaukee

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<sup>1</sup> The City of Milwaukee's annual budget process includes adoption in November, therefore, the Proposed Executive Budget is included.

<sup>2</sup> The MPS Superintendent's Proposed 2020-2021 Budget is included as the 2020-2021 Adopted Budget has not yet been posted to the MPS website (typically posted in January).

County represents approximately 17% of the total. The following chart provides the distribution of property taxes in the County.



*Property Tax Impact on the Average Homeowner*

The County’s 2021 Budget impact on individual property owners is shown. The estimate is intended to provide a high-level view of the 2021 tax rate impact based on the current tax levy amount of \$304,692,948 (as included in the 2021 County Executive Recommended Budget).

NET GENERAL COUNTY LEVY						
BUDGET	TOTAL COUNTY LEVY	COUNTY OF MILWAUKEE EQUALIZED VALUE	TAX RATE PER \$1,000	* Assessed Home Value Scenarios*		
				\$150,000	\$250,000	\$350,000
2020 Adopted	\$301,109,336	\$63,089,236,800	\$4.77	\$716	\$1,193	\$1,670
2021 County Executive Rec	\$304,692,948	\$66,153,913,700	\$4.61	\$691	\$1,151	\$1,612
YR over YR Change	\$3,583,612	\$3,064,676,900	-\$0.17	(\$25)	(\$42)	(\$58)

NOTE: The rise in total equalized value offsets the increase in County levy. As a result, the tax rate reflects an overall decrease (does not assume changes in the assessed home value from the previous year).<sup>3</sup>

**Recommendation**

This report is provided for informational purposes only. No action is required.

<sup>3</sup> Tax rate (per \$1,000) is determined by dividing the total County Levy by the most recent equalized valuation of County property (multiplied by \$1,000). Equalized valuation is determined by the State of Wisconsin-Department of Revenue.

Relative to the assessed value scenarios, it is important to note that each municipality performs its own assessment of properties within its boundaries. In general, assessment rates will differ between individual properties based on (but not limited to) such factors as neighborhood, property type, and property condition. As a result, individual property owners will experience different tax rates based upon property assessments performed by any of the 19 municipalities within the County in which they are located.

