

4. Demographics and Housing

Proper planning for growth and development in Vilas County requires an understanding of the forces that shape land use. The inventory and analysis of population (demographic), and housing trends are essential in determining and planning for basic supply and demand. This section presents the findings of the demographic and housing inventories, and provides analysis of this data to determine the potential impacts and related future land use needs in Vilas County.

The data on population and housing activity trends presented in this section provide a basis for the projections and forecasts of future population and housing levels for the county, which are presented in Section 10.

The sources of information for the inventory included:

- ◆ U.S. Census Bureau
- ◆ Wisconsin Department of Administration (WDOA) Demographic Services Center
- ◆ Vilas County Zoning Department
- ◆ Vilas County University of Wisconsin Extension (UWEX)
- ◆ Wisconsin Department of Revenue (WDOR)
- ◆ City of Eagle River Zoning Department
- ◆ Wisconsin Department of Health and Social Services

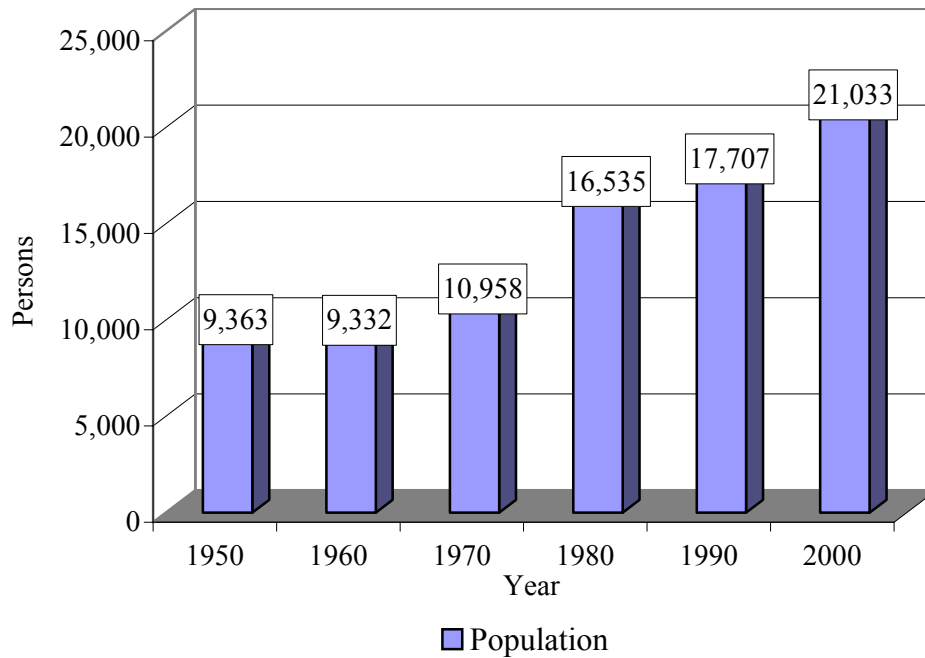
4.1 Population Characteristics

Population change is the primary component in tracking past growth as well as predicting future population trends. A stable or declining population usually indicates minimal changes in land use demands, while continued population growth is directly related to pressures for land use change, and the need for additional facilities/services and supporting infrastructure improvements. As is the case with Vilas County, seasonal demands exert tremendous land use pressures and play a major role in shaping land use. It should be noted however, that over time there are fluctuations in the local and regional economy which generally cannot be predicted.

Population Trends

Figure 4-1 illustrates the population trends of Vilas County from 1950 through 2000.

Figure 4-1 Population Trends Vilas County 1950-2000



Source: U.S. Census Bureau, 1950 - 2000.

- ♦ Vilas County has experienced continued population growth since 1960, increasing from 9,332 persons in 1960 to 21,033 persons in 2000, representing growth of 125%.
- ♦ The most significant growth in the county occurred between 1970 and 1980, with the overall population increasing by 50% during this time period. It is important to note that in terms of percentage increase, Vilas County was the fastest growing county in the state during this decade, during which time the state's overall growth rate was 6.5%.

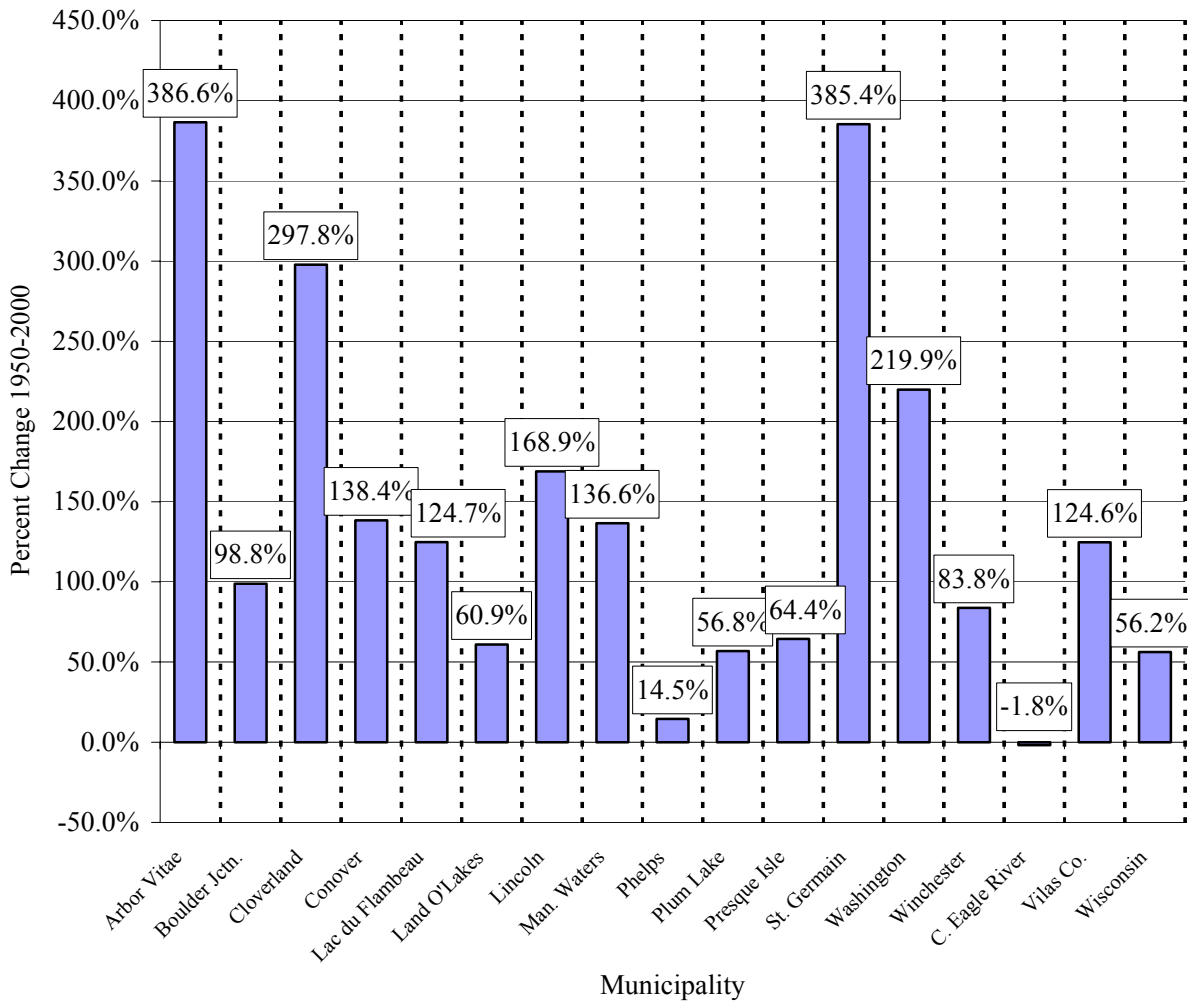
Table 4-1 presents the past census figures and the most recent 2000 census figures for Vilas County and its respective municipalities, and for purposes of comparison also includes Oneida County and the State of Wisconsin. Figure 4-2 depicts the comparative percentage population growth from the 1950 census to the 2000 census for these areas.

Table 4-1 Comparative Population Growth Vilas County, Oneida County and State of Wisconsin 1950-2000

	1950	1960	1970	1980	1990	2000	% Change 1950-60	% Change 1960-70	% Change 1970-80	% Change 1980-90	% Change 1990-00	% Change 1950-00
Arbor Vitae	648	745	982	2,303	2,531	3,153	15.0%	31.8%	134.5%	9.9%	24.6%	386.6%
Boulder Junction	482	540	607	934	884	958	12.0%	12.4%	53.9%	-5.4%	8.4%	98.8%
Cloverland	231	258	305	692	768	919	11.7%	18.2%	126.9%	11.0%	19.7%	297.8%
Conover	477	405	543	826	932	1,137	-15.1%	34.1%	52.1%	12.8%	22.0%	138.4%
Lac du Flambeau	1,337	1,447	1,669	2,190	2,433	3,004	8.2%	15.3%	31.2%	11.1%	23.5%	124.7%
Land O' Lakes	548	542	617	803	839	882	-1.1%	13.8%	30.1%	4.5%	5.1%	60.9%
Lincoln	959	1,080	1,450	2,262	2,310	2,579	12.6%	34.3%	56.0%	2.1%	11.6%	168.9%
Manitowish Waters	273	347	509	625	651	646	27.1%	46.7%	22.8%	4.2%	-0.8%	136.6%
Phelps	1,179	924	876	1,129	1,187	1,350	-21.6%	-5.2%	28.9%	5.1%	13.7%	14.5%
Plum Lake	310	272	356	408	465	486	-12.3%	30.9%	14.6%	14.0%	4.5%	56.8%
Presque Isle	312	261	294	390	471	513	-16.3%	12.6%	32.7%	20.8%	8.9%	64.4%
St. Germain	398	398	473	1,176	1,319	1,932	0.0%	18.8%	148.6%	12.2%	46.5%	385.4%
Washington	493	560	711	1,100	1,189	1,577	13.6%	27.0%	54.7%	8.1%	32.6%	219.9%
Winchester	247	186	240	371	354	454	-24.7%	29.0%	54.6%	-4.6%	28.2%	83.8%
C. Eagle River	1,469	1,367	1,326	1,326	1,374	1,443	-6.9%	-3.0%	0.0%	3.6%	5.0%	-1.8%
Vilas County	9,363	9,332	10,958	16,535	17,707	21,033	-0.3%	17.4%	50.9%	7.1%	18.8%	124.6%
Oneida County			24,427	31,216	31,679	36,776	NA	NA	27.8%	1.5%	16.1%	NA
Wisconsin	3,434,575	3,951,777	4,417,731	4,705,767	4,891,769	5,363,675	15.1%	11.8%	6.5%	4.0%	9.6%	56.2%

Source: U.S. Census Bureau 1950-2000.

Figure 4-2 Comparative Population Growth Vilas County and Selected Areas 1950 to 2000



Source: U.S. Census Bureau 1950-2000.

Table 4-2 Peak Summer Population Vilas County 2000

	Accommodations			Campgrounds**		Second (Seasonal)+			Total	% Year-Round Population	% Seasonal Population
	2000 Census	Rooms	X 2.2 Persons	Sites	X 3.5 Persons	Homes	X 4 Persons	Day Visitors			
Arbor Vitae	3,153	553	1,217	353	1,236	956	3,824	800	10,229	30.8%	69.2%
Boulder Junction	958	511	1,124	1,112	3,892	911	3,644	500	10,118	9.5%	90.5%
Cloverland	919	--	0	--	0	499	1,996	--	2,915	31.5%	68.5%
Conover	1,137	239	526	160	560	925	3,700	400	6,323	18.0%	82.0%
C. Eagle River	1,443	1,041	2,290	302	1,057	48	192	1,000	5,982	24.1%	75.9%
Lac du Flambeau	3,004	351	772	--	0	1,818	7,272	500	11,548	26.0%	74.0%
Land O' Lakes	882	338	744	65	228	886	3,544	500	5,897	15.0%	85.0%
Lincoln	2,579	--	0	--	0	674	2,696	--	5,275	48.9%	51.1%
Manitowish Waters	646	342	752	--	0	771	3,084	400	4,882	13.2%	86.8%
Phelps	1,350	225	495	--	0	987	3,948	400	6,193	21.8%	78.2%
Plum Lake	486	186	409	61	214	530	2,120	400	3,629	13.4%	86.6%
Presque Isle	513	165	363	24	84	954	3,816	300	5,076	10.1%	89.9%
St. Germain	1,932	1,049	2,308	162	567	1,092	4,368	500	9,675	20.0%	80.0%
Washington	1,577	--	0	--	0	988	3,952	--	5,529	28.5%	71.5%
Winchester	454	74	163	34	119	548	2,192	300	3,228	14.1%	85.9%
Fed/State/Co. Campgrounds	--	--	0	1,116	3,906	--	--	--	3,906	0.0%	100.0%
Vilas Co. Total	21,033	5,074	11,163	3,389	11,862	12,587	50,348	6,000	100,405	20.9%	79.1%

* Accommodations, Campgrounds, and Day Visitors for Cloverland, Lincoln, and Washington are included in the Eagle River figures.

** Does not include Residential Campground Units.

+ Seasonal homes includes seasonal, recreational, or occasional use housing units from the 2000 census.

Source: Wisconsin Department of Administration, Demographic Services Center; Wisconsin Department of Health and Social Services licensed accommodations list dated 7/2001; US Census Bureau, Census 2000.

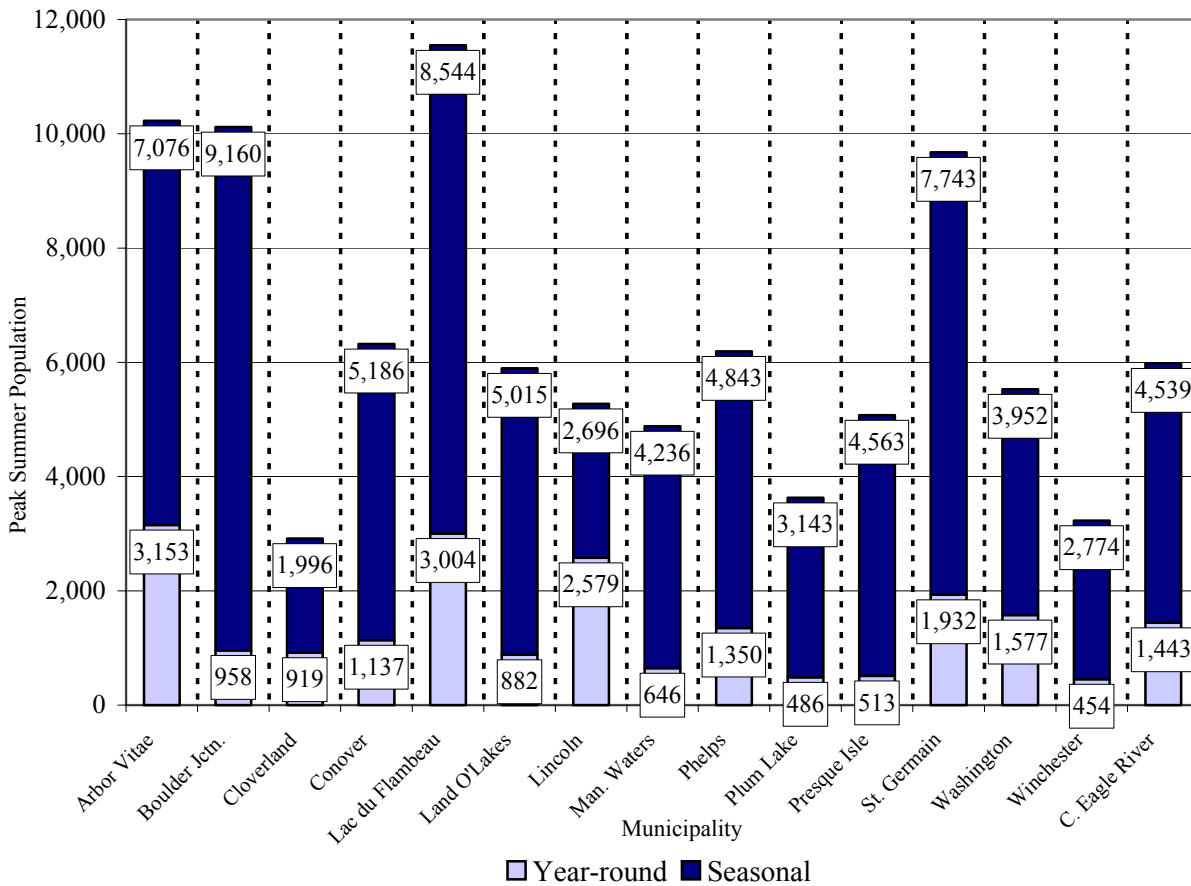
- ◆ In terms of percentage of population, growth within Vilas County between 1950 and 2000 was more than double that experienced in the state overall.
- ◆ All towns within the county experienced significant population growth between 1950 and 2000 increasing by over 50% and in many cases over 100% and 200%, with the exception of Phelps which saw a population increase of approximately 15% during this period. The Towns of Arbor Vitae, Cloverland, and St. Germain experienced the most significant increases in population all of which nearly, or more than, tripled their population numbers. For example, Arbor Vitae's population increased 387% between 1950 and 2000 from 648 persons to 3,153 persons.
- ◆ The City of Eagle River experienced a slight population decline between 1950 and 2000, declining by 1.8%. Eagle River was the only municipality in the county to experience a decline in population during this time period.

Seasonal Population

The population figures shown previously are based on the year-round resident population in the county. However, as a significantly large portion of the county's economy is centered around the recreation/tourism industry, there is also a considerable amount of seasonal residents. The summer season is identified as the most popular season for recreational tourists in the county, although fall and winter recreation are continuing to increase in popularity. It is important to identify the number of seasonal residents as this population creates significant additional demands on public services such as town roads and outdoor recreational facilities. Table 4-2 identifies the estimated peak summer population in Vilas County by municipality.

- ◆ It is estimated that in 2000 the peak summer population of Vilas County was slightly over 100,000 persons. The seasonal visitors include those that stay at resorts/motels, campgrounds, and those with seasonal homes. The peak summer population in the county in 2000 was nearly five times greater than the year-round resident population.
- ◆ The greatest peak summer populations were experienced in the Towns of Arbor Vitae, Lac du Flambeau, St. Germain, and Boulder Junction, which combined comprised approximately 41% of the county's peak summer population.
- ◆ Second homes generated the greatest amount of seasonal population in 2000 (50%), followed by campgrounds (11.8%), accommodations (11.1%), and day visitors (6%).
- ◆ Overall, the County must be prepared to provide adequate services to its significant seasonal population in addition to its year-round residents.
- ◆ In all municipalities in the county, 68% or more of the peak summer population was comprised of seasonal residents, with the exception of the Town of Lincoln where approximately 51% of the peak summer population was seasonal residents.

Figure 4-3 Peak Summer Population Vilas County, 2000



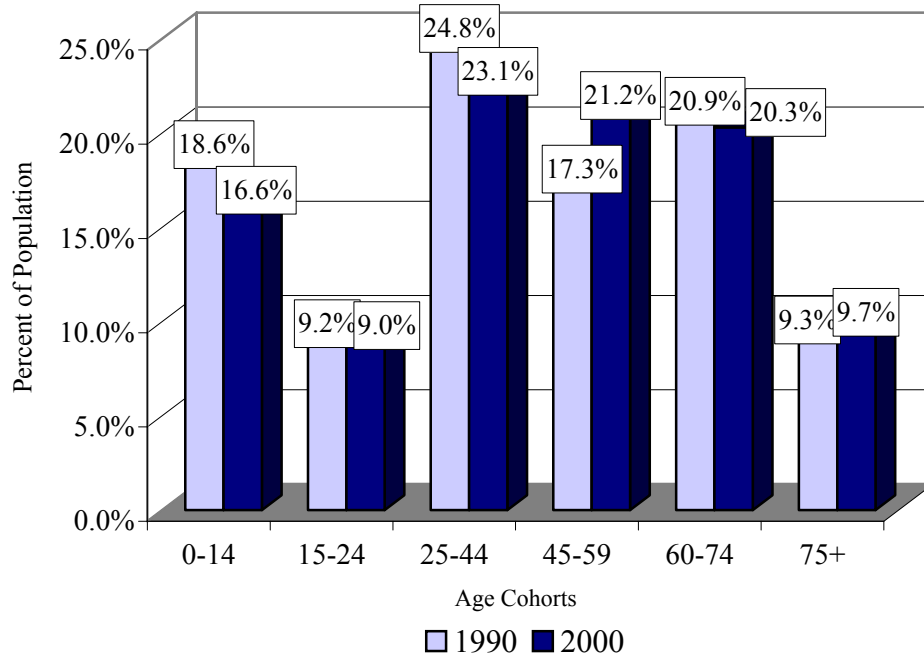
Source: Wisconsin Department of Administration, Demographic Services Center; Wisconsin Department of Health and Social Services licensed accommodations list dated 7/2001; US Census Bureau, Census 2000.

Population by Age Cohort

Figure 4-4 offers a comparison of the population by age cohort, including the age groups 0-14 years, 15-24 years, 25-44 years, 45-59 years, 60-74 years, and 75 or more years of age for Vilas County in 1990 and 2000. Figure 4-5 provides a comparison of population by age cohort in Vilas County, Oneida County, and the state in 2000.

A review of the population by age cohort, or age groups, can indicate local population needs. For instance, a large school age population (age 15 years and under) would require schools and recreational facilities for children, while a predominately elderly population (age 65 years and over) may require additional health care services, group home/care facilities, and different leisure opportunities.

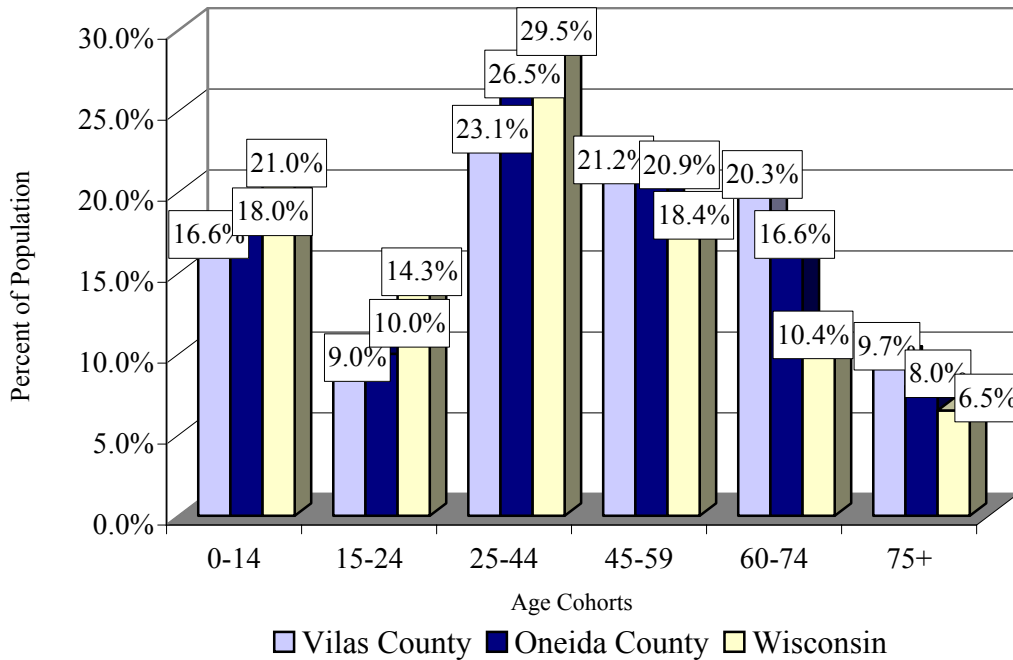
Figure 4-4 Population by Age Cohort Vilas County 1990 and 2000



Source: U.S. Census of Population and Housing, 1990-2000.

- ♦ Vilas County’s population distribution by age cohort remained relatively stable between 1980 and 1990, experiencing a slight decline in the younger age cohorts and a slight increase in the portion of population ages 45 and over.
- ♦ Based on the population breakdown by age cohort in the county in 1990, if not much migration into the county occurs, it is expected that the county’s population breakdown by age cohort would remain relatively stable between the years 2000 and 2010. The county may experience an increase in the age 16-29 cohort and the 75 years and over cohort. For the 16-29 age group which includes young adults participating in the labor force, priorities lie in transportation, short-term/temporary housing (i.e., apartments, “starter homes”), part-time employment opportunities, and recreational facilities and programs. This age group includes the majority of individuals who are pursuing continuing education. For this reason, many in this age group may migrate out from Vilas County to reside near the educational institution they are attending, while still others will likely leave the county for employment opportunities found elsewhere. Therefore, predicting an increase in this age category is rather difficult as the likelihood of individuals of these ages to leave home and move elsewhere is rather high due to the existing economic structure of the county. The age 75 and older grouping is very dependent on group living environments to accommodate health and transportation concerns, and elderly care facilities are often required.

Figure 4-5 Population by Age Cohort Vilas County, Oneida County, and Wisconsin 2000



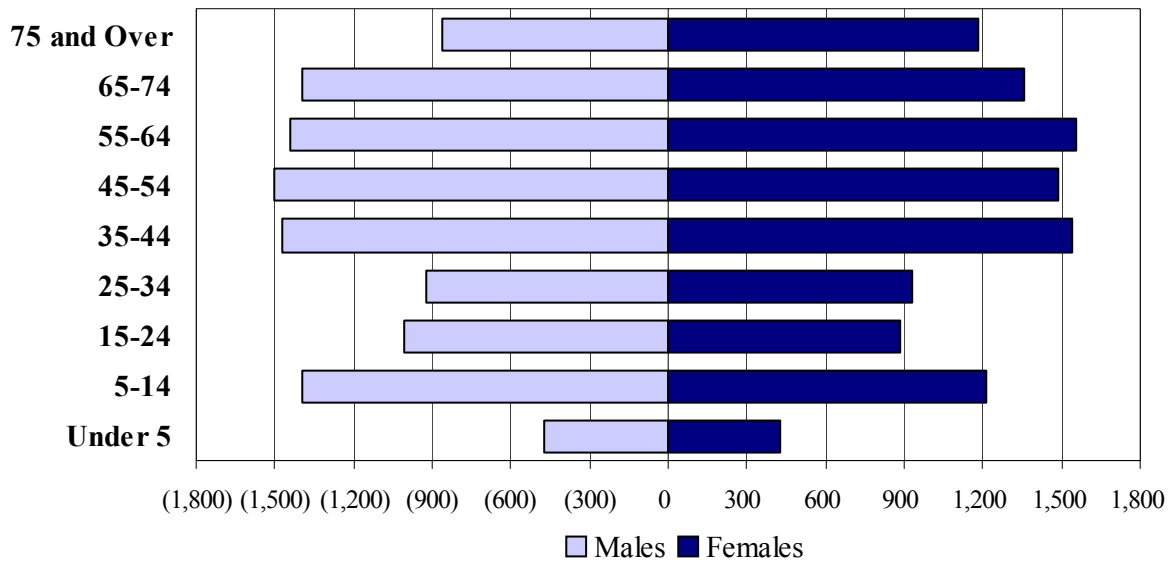
Source: U.S. Census of Population & Housing, 2000.

- ◆ The figure displays that Vilas County has a larger portion of individuals in older age groups when compared to Oneida County and the state of Wisconsin. Approximately 51% of the county's population is over age 45, compared to approximately 46% in Oneida County and 35% in the state. This information indicates the county serves as residence for people of retirement age, whereby previously seasonal housing units are converted to year-round residences subsequent to retirement.
- ◆ In comparison to the state, Vilas County contains a small percentage of persons ages 15-24, which indicates that many individuals in this age group leave home for post-secondary educational opportunities or for better employment opportunities elsewhere in the state.

Age-Gender Distribution

The following figure presents a more detailed breakdown of the population composition for Vilas County in 2000, including a distribution of males and females by smaller age-cohorts.

Figure 4-6 Age-Gender Distribution Vilas County 2000



Source: U.S. Census of Population and Housing, 2000.

- ♦ The figure illustrates the county’s predominantly older-aged population which is comprised primarily of persons ages 35 and over.
- ♦ Vilas County’s population is comprised rather equally of males and females throughout the range of age categories in 2000, having slightly more females than males with 10,564 compared to 10,469, respectively.

4.2 Housing Characteristics

The housing characteristics of Vilas County are important elements to the land use planning process. The physical location of housing determines the demand and cost of many public services and facilities. In addition, housing characteristics are related to the social, aesthetic, and economic conditions of the community.

This section will provide the county with information about the current housing stock, as well as identify significant changes which have occurred over time. Information is presented about the occupancy/vacancy characteristics, housing values, the trends in seasonal/recreational housing, and the equalized valuation of Vilas County.

General Housing Characteristics

Table 4-3 provides general information about the housing supply for Vilas County from 1990 to 2000, including a breakdown of units by year-round and seasonal, and a comparison of persons per household. Year-round units include all occupied units and vacant year-round units (for rent, for sale, rented or sold but not yet occupied). Seasonal units are those units which are used for seasonal, recreational, or occasional use.

Table 4-3 Housing Supply Vilas County 1990-2000

Housing	1990	% of Total	2000	% of Total	# Change 1990-2000	% Change 1990-2000
Total Units	20,225	100.0%	22,397	100.0%	2,172	10.7%
Year Round Units	7,909	39.1%	9,810	43.8%	1,901	24.0%
Occupied Units	7,294	36.1%	9,066	40.5%	1,772	24.3%
Owner Occupied	5,779	28.6%	7,416	33.1%	1,637	28.3%
Renter Occupied	1,515	7.5%	1,650	7.4%	135	8.9%
Vacant Year Round Units*	615	3.0%	744	3.3%	129	21.0%
Seasonal/Recreational Units	12,316	60.9%	12,587	56.2%	271	2.2%
Persons per Household	2.40	N/A	2.29	N/A	-0.11	-4.6%

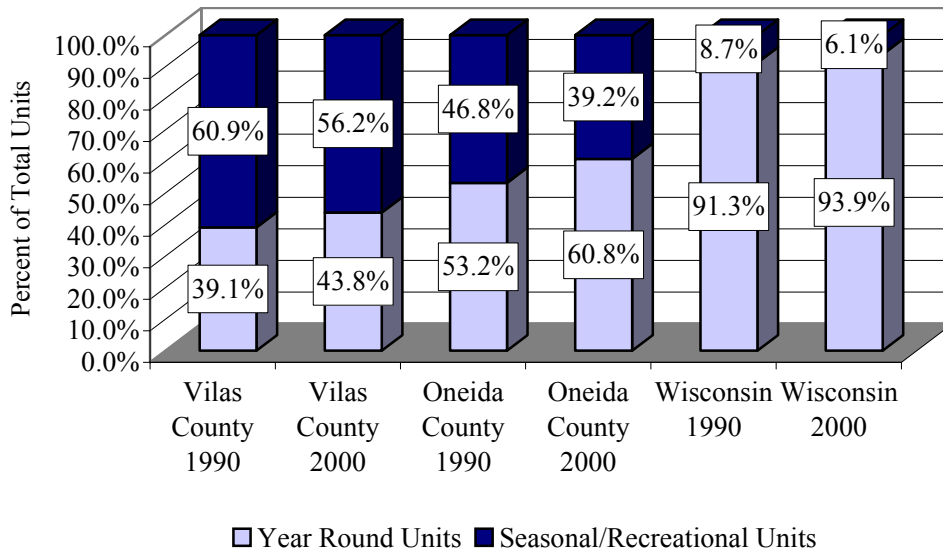
Source: 1990 and 2000 U.S. Census of Population and Housing.

- ◆ Vilas County experienced an 11 percent increase in housing units between 1990 and 2000, including increases in the number of both year-round and seasonal units.
- ◆ The majority of housing units in Vilas County are for seasonal/recreational use, comprising over 60% of the county's housing stock. However, between 1990 and 2000, the number of year-round units increased significantly more as a percentage of total units than did seasonal/recreational units. This can likely be attributed to the conversion of seasonal housing to permanent, year-round residences.
- ◆ The average household size in Vilas County declined from 2.40 in 1990 to 2.29 in 2000. The declining household size is a trend experienced nationwide which is expected to continue. The trend implies more housing units occupied with less numbers of people, resulting in increased land use consumption.
- ◆ Based on the 1990 and 2000 census data, an average of 217 housing units per year were added within the county during this 10-year period.

Seasonal and Recreational Housing Trend

Vilas County offers both residents and visitors year-round recreational opportunities with its abundance of natural resources which define its "northwoods character". The attractiveness of this asset is demonstrated by the dominance of seasonal/recreational housing units in the county. Figure 4-7 compares the trend in the number of seasonal and recreational housing units in Vilas County, Oneida County, and the state of Wisconsin in both 1990 and 2000.

Figure 4-7 Comparative Housing Units by Year-Round and Seasonal Vilas County, Oneida County, and Wisconsin 1990-2000



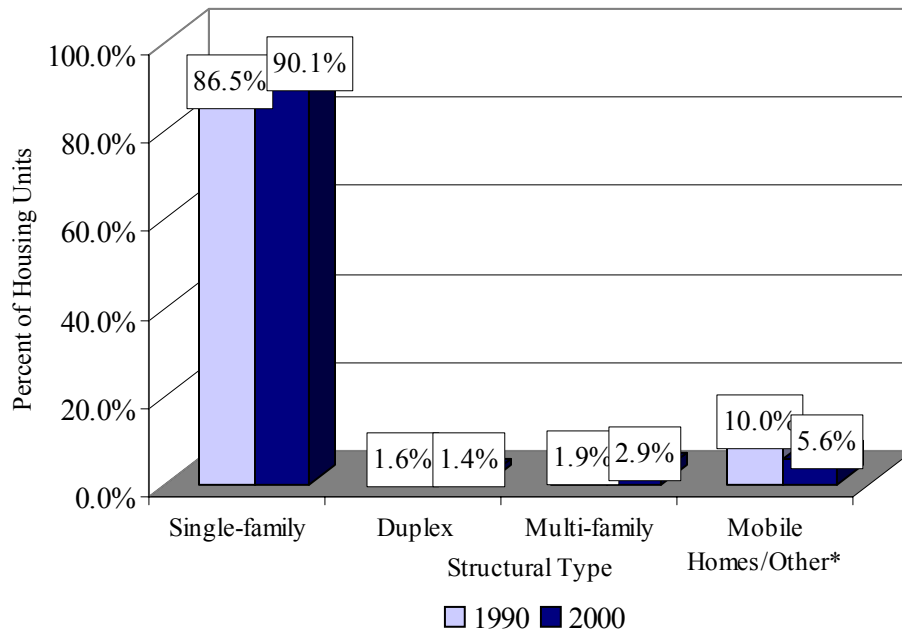
Source: U.S. Census of Population and Housing, 1990 and 2000.

- ◆ As indicated in the figure, the percentage of housing units in Vilas County for seasonal/recreational use (nearly 60%) is extremely significant when compared to that throughout the state where such units comprise only about 6% of the state's total housing stock.
- ◆ It is interesting to note that the percentage of seasonal units in Vilas County is also greater than that in Oneida County, where seasonal units comprise nearly 40% of the total housing stock. The numbers indicate the percentage of seasonal units becomes greater the farther north the destination. That trend may reverse as population increases and seasonal conversions to permanent units continue to lower the percentage of seasonal units.

4.3 Structural Type

A comparison of the structural type of housing units in Vilas County in 1990 and 2000 is illustrated in Figure 4-8.

Figure 4-8 Structural Type Vilas County 1990 and 2000



Source: U.S. Bureau of Census, Census of Population and Housing, 1990 and 2000.

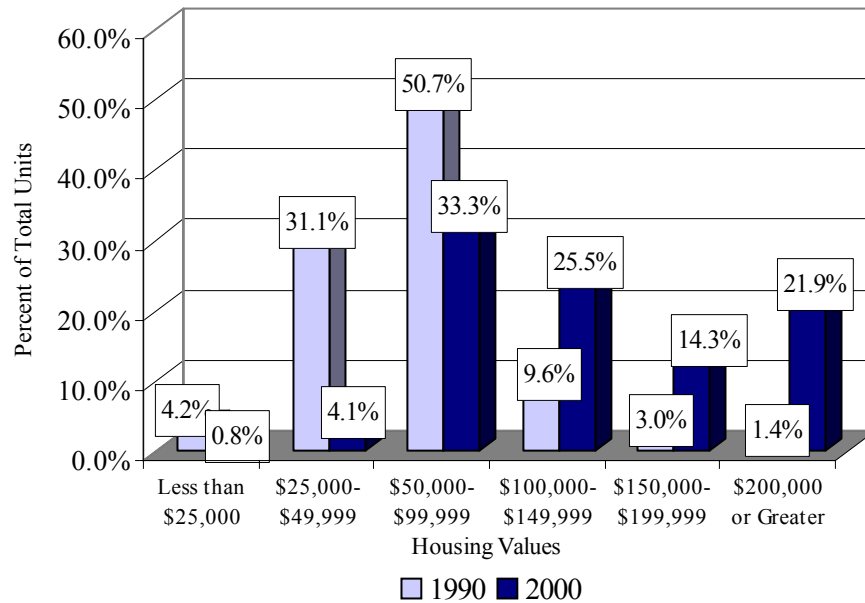
*Mobile homes/Other housing units refers to mobile homes, trailers, and living quarters that are occupied, or could be occupied, which do not fall into any of the other categories. Examples include houseboats, railroad cars, campers, vans, etc.

- ♦ The majority of the county’s housing stock is single-family units, which comprised 86.5% of the county’s total housing units in 1990 and over 90% in 2000. This is indicative of the conversion of seasonal units to year-round units, resort conversions to single family and increased single family unit development.

Comparative Housing Value

A comparison of housing stock values in Vilas County for 1990 and 2000 is presented in Figure 4-9, while Figure 4-10 identifies the median housing value of all municipalities in Vilas County in 2000. The housing values are based on specified owner-occupied units only.

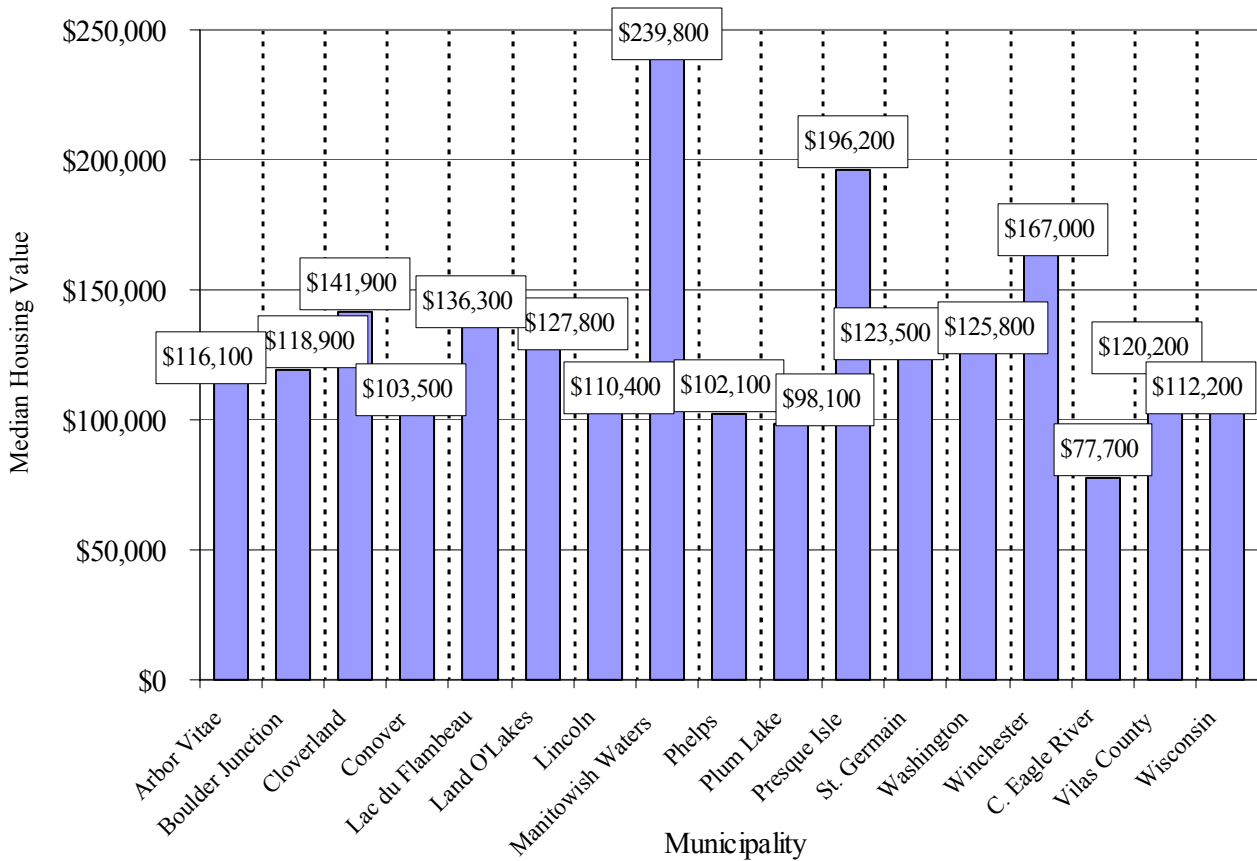
Figure 4-9 Vilas County Housing Values 1990 - 2000



Source: U.S. Bureau of Census, Census of Population and Housing 1990, 2000.

- ◆ The majority of owner occupied housing units, slightly over 30%, were valued at \$50,000 - \$99,999 in 2000.
- ◆ Housing values over \$100,000 grew to 61.7% of the county total in 2000, a significant increase over 1990. The trend implies significant increases in housing values will continue as new housing starts are of much higher value, and it mirrors the increased land and shoreland costs over the decade.

Figure 4-10 Comparative Median Housing Values Vilas County 2000



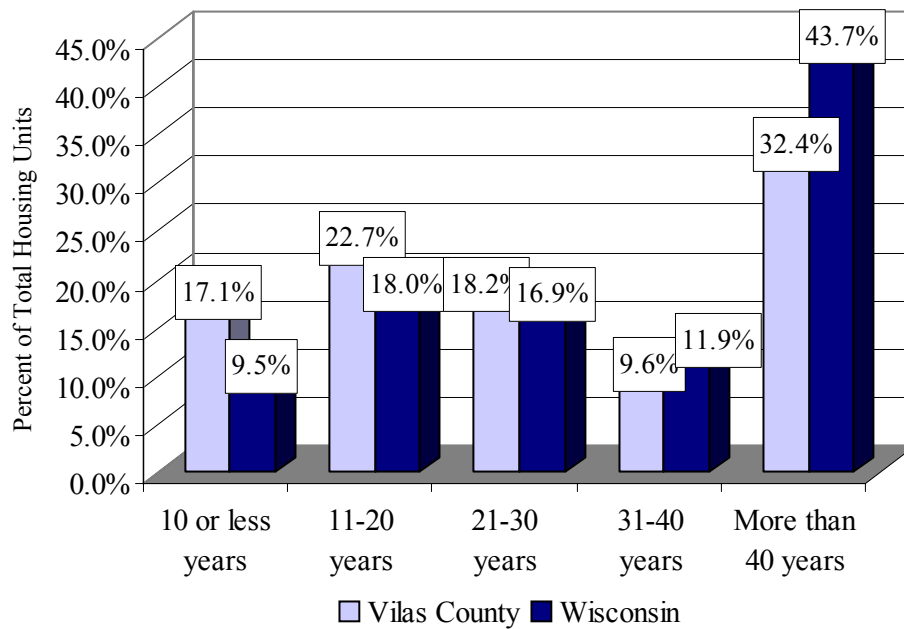
Source: U.S. Bureau of Census, Census of Population and Housing, 2000.

- ◆ Median housing values in the county overall were higher than the statewide median in 2000, at \$120,200 and \$112,200, respectively.
- ◆ Housing units in the Town of Manitowish Waters had the highest median value of all municipalities within the county, having a median value of \$239,800, followed by Presque Isle at \$196,200. This may be attributed to the fact that Manitowish Waters has the greatest amount of shoreline of all towns in the county where waterfront development tends to be quite expensive. The City of Eagle River’s median housing value was the lowest of municipalities in the county at \$77,700, followed by the Town of Plum Lake at \$98,100.

Age of Housing Units

Figure 4-11 presents the age of the housing stock in Vilas County. The data is presented in terms of the year the housing structures were built.

Figure 4-11 Age of Housing Units Vilas County and Selected Areas 2000



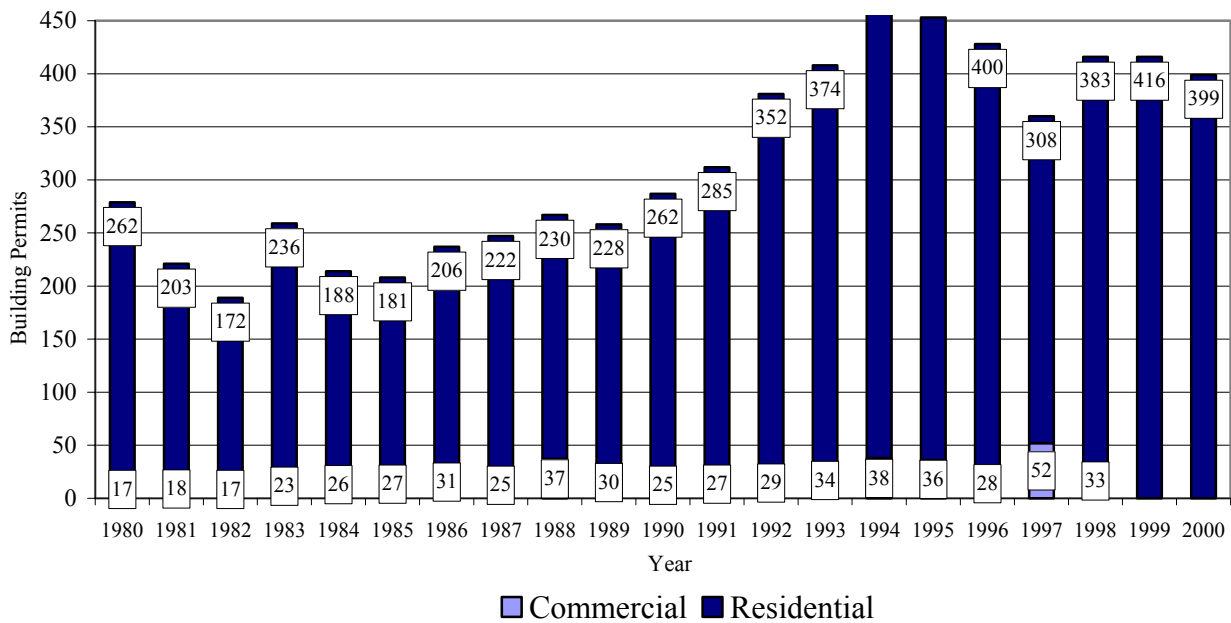
Source: 2000 U.S. Census Bureau.

- ◆ Approximately 32% of the housing units in Vilas County were constructed more than 40 years ago. When compared to the state, this figure identifies that the majority of housing in Wisconsin were also constructed more than 40 years ago.

Building Permit Data

An additional measure that assists in the illustration of the growth in residential housing for Vilas County is building permit activity. Table 4-4 displays the building permit activity for new residential and commercial units in Vilas County from 1980 through 2000 as recorded by the Vilas County Zoning Department Annual Reports and the City of Eagle River Zoning Department. Figure 4-12 illustrates this trend graphically. Figure 4-13 displays the average number of residential building permits issued annually in each municipality in Vilas County throughout the 20-year period of 1980-1999, and Figure 4-14 displays the average number of commercial building permits issued in each municipality annually.

Figure 4-12 Trend in New Residential and Commercial Building Permits Dwelling Units Only Vilas County, 1980-2000



Source: Vilas County Zoning Office Annual Reports, 1980 - 2000; City of Eagle River Zoning Department.
 Note: Some communities issue their own building permits for development in those areas which are not within the County-regulated shoreland zone. These permits are NOT included in this table. However, according to Town officials from these communities, the number of permits issued for development outside of the shoreland zone is minimal, and therefore would not significantly impact the data presented in this table.

- ◆ The table and figure identify that building permits for residential development remained rather stable between 1980 and 1990, fluctuating at around 217 permits per year during this period. However, based on U.S. Census data, the average number of housing units added in the county per year between 1980 and 1990 was approximately 184, a difference of 33 units per year from that identified using building permit data. This variance may be attributed to not all the building permits granted resulted in construction of new housing, and some may be replacement homes.
- ◆ In the 1990's (1991-1998), the county experienced a significant increase in the number of building permits for residential developments with the number of building permits granted per year averaging 367, nearly double the number of permits per year experienced between 1980 and 1990 based on permit activity and approximately double that based on 1980 and 1990 U.S. Census data.

**Table 4-4 New Residential and Commercial Building Permit Activity
Vilas County 1980-2000**

Year	Single Family Permits	Multi-Family Permits	Mobile Home Permits	Total Residential Permits	Commercial Permits
1980	234	1	27	262	17
1981	180	2	21	203	18
1982	163	1	8	172	17
1983	212	2	22	236	23
1984	171	3	14	188	26
1985	162	1	18	181	27
1986	184	1	21	206	31
1987	199	1	22	222	25
1988	204	3	23	230	37
1989	205	1	22	228	30
1990	231	0	31	262	25
1991	256	2	27	285	27
1992	316	1	35	352	29
1993	335	2	37	374	34
1994	384	2	34	420	38
1995	378	12	27	417	36
1996	372	2	26	400	28
1997	288	7	13	308	52
1998	358	6	19	383	33
1999	383	14	19	416	
2000	357	26	16	399	
Total Permits	5,572	90	482	6,144	553
21-year Average	265	4	23	293	26

Source: Vilas County Zoning Office Annual Reports, 1990 - 2000; City of Eagle River Zoning Department.

Note: Some communities issue their own building permits for development in those areas which are not within the County-regulated shoreland zone. These permits are NOT included in this table. However, according to Town officials from these communities, the number of permits issued for development outside of the shoreland zone is minimal, and therefore would not significantly impact the data presented in this table.

- ◆ Approximately 90% of all residential permits granted between 1980 and 1990 were for single-family housing units.
- ◆ Based on the annual average number of permits for residential units (1980-1998), the greatest growth is occurring in the Towns of St. Germain (30/year), Arbor Vitae, and Lac du Flambeau. Many other communities in the county also experienced significant growth during this period, as the number of building permits issued between 1990 and 1998 has nearly doubled that from 1980-1989.
- ◆ As mentioned previously, the greatest amount of building permit activity for residential housing units between 1980 and 1998 occurred in St. Germain (average 30 units/year), Arbor Vitae (avg. 27 units/year), and Lincoln and Washington (avg. 24 units/year each).
- ◆ The number of building permits issued for commercial structures within the county has remained rather stable between 1980 and 1998. However, there have been changes

within the individual municipalities. Some communities, such as Boulder Junction, Conover, Lincoln, and St. Germain, have experienced significantly more commercial activity in the 1990's than in the 1980's, while others such as Manitowish Waters, Washington and Winchester have had less commercial activity in the 1990's.

- Overall, commercial activity in most municipalities within Vilas County has been rather limited, with the majority experiencing one permit for commercial structures per year. The greatest amount of commercial activity occurred in the City of Eagle River and the adjacent Town of Lincoln, each averaging five commercial building permits per year between 1980 and 1998. The Town of Arbor Vitae averaged four permits and the Town of St. Germain averaged three.

Figure 4-13 Annual Residential Building Permit Average Based on Permit Activity 1980-1999* Vilas County Municipalities

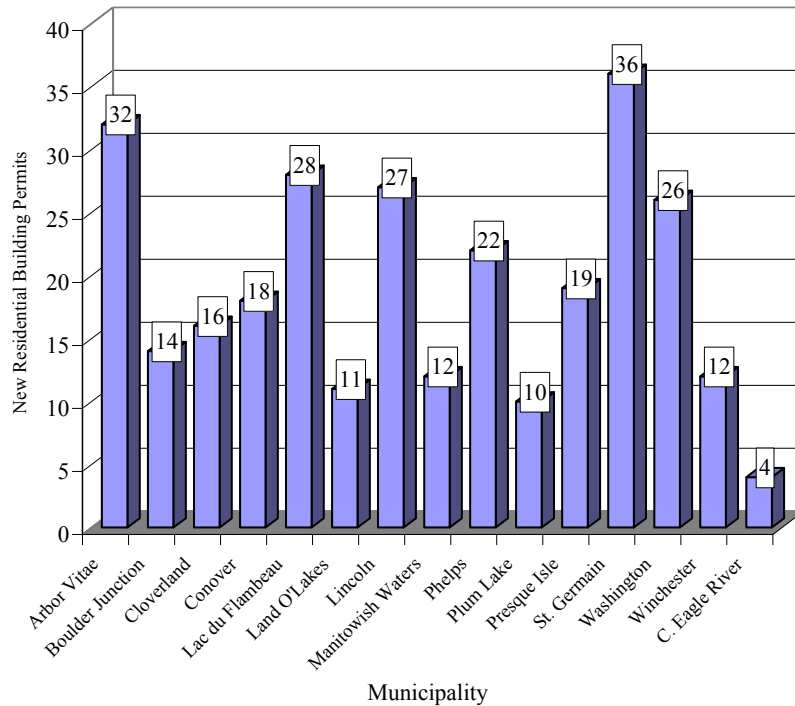
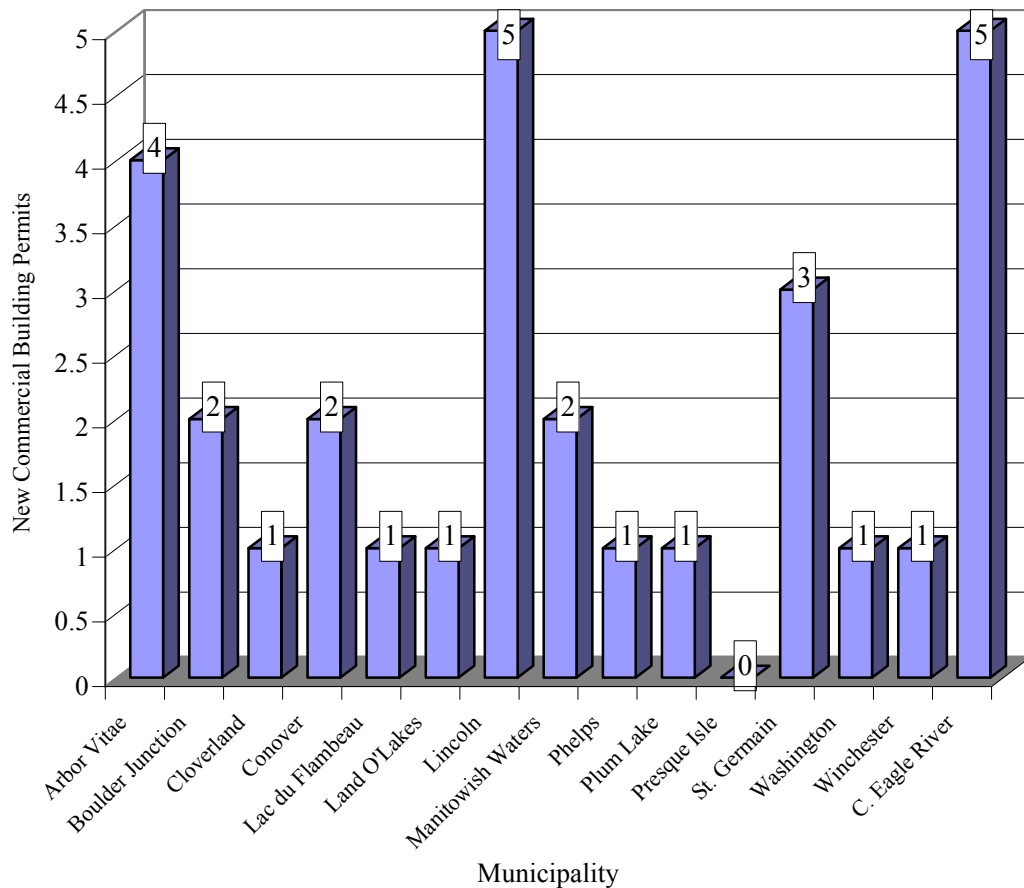


Figure 4-14 Annual Commercial Building Permit Average Based on Permit Activity 1980-1999 Vilas County Municipalities



* Includes single-family, multi-family and mobile home units.

Source: Vilas County Zoning Office Annual Reports, 1980 - 2001; City of Eagle River Zoning Department.

Note: Some communities issue their own building permits for development in those areas which are not within the County-regulated shoreland zone. These permits are NOT included in this table. However, according to Town officials from these communities, the number of permits issued for development outside of the shoreland zone is MINIMAL, and therefore would not significantly impact the data presented in this table.

Equalized Value

The equalized valuation of real property for municipalities is a vital component to the provision of public facilities and services. The increase in real property in Vilas County provides additional tax revenues necessary to fund public facilities and service programs for the community. Table 4-5 and Figure 4-15 present the growth in equalized valuation of real estate for Vilas County from 1991 to 2000 according to the Wisconsin Department of Revenue Division of State and Local Finance. The numbers do not include personal property items. In addition, Table 4-6 provides a comparison of changes in equalized values of all municipalities in Vilas County in 1992, 1999, and 2000. The overall percentage growth experienced in equalized

values by each municipality is illustrated in Figure 4-16 Oneida County and Wisconsin data are also provided for comparative purposes.

Equalized values are based on the full market value of all taxable property in the state, except for agricultural land. In order to provide property tax relief for farmers, the value of agricultural land is determined by its value for agricultural uses rather than for its possible development value, which is termed a “use value” system, rather than one based on full market value.

Equalized values are vital to local government (Towns, Villages, Cities, Counties) as they are used in calculating state aid payments. Assessments are used to distribute the property tax burden within individual municipalities.

The equalized values of municipalities throughout Wisconsin have experienced significant increases in recent years. For example, between 2000 and 2001, property values in Wisconsin experienced the largest one-year increase ever, and 34 of the state’s 72 counties experienced double-digit growth in property values which was led by Washburn County with 18% growth.

The very character of the Vilas County is represented by the equalized values of the land use categories. Residential valuation dominated the county’s value with approximately 88% of the total value in 2000, followed by commercial uses with approximately 8% of the valuation. The representation of each land use category by percentage from 1991 to 2000 has remained relatively unchanged in Vilas County, except for the forest category which experienced an increase of 41% from 1999 to 2000.

- ◆ The total value of taxable property in the county has risen significantly throughout the 1990's, by as much as over 17% between 1994 and 1995. In 1999, the equalized value of taxable property in Vilas County exceeded \$3 billion for the first time.
- ◆ Equalized values in all categories have increased overall between 1991 and 2000. Forest land increased the greatest, by 223%, while residential property increased by 207%.

Table 4-5 Equalized Valuation Vilas County 1991-2000

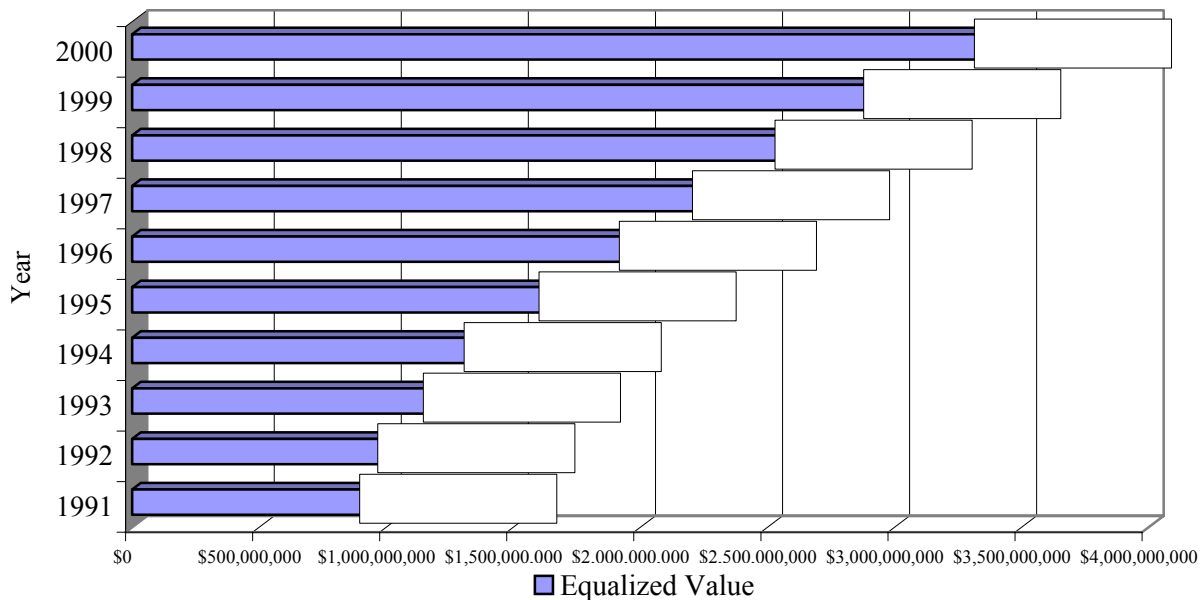
Year	Residential		Commercial		Manufacturing		Agricultural*		Forest		Other**		Total \$	\$ Change/ Year	% Change/ Year
	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total			
1991	1,048,793,100	84.0%	145,538,700	11.6%	4,671,800	0.4%	6,111,600	0.5%	39,341,800	3.1%	4,855,900	0.4%	1,249,312,900	--	--
1992	1,109,763,600	84.0%	157,488,800	11.9%	4,640,100	0.4%	6,119,200	0.5%	37,317,600	2.8%	5,075,000	0.4%	1,320,404,300	71,091,400	5.7%
1993	1,283,665,300	85.6%	163,703,600	10.9%	4,725,000	0.3%	6,001,200	0.4%	36,919,300	2.5%	5,033,400	0.3%	1,500,047,800	179,643,500	13.6%
1994	1,427,516,500	85.9%	175,355,800	10.6%	5,396,800	0.3%	6,668,300	0.4%	40,632,700	2.4%	5,394,700	0.3%	1,660,964,800	160,917,000	10.7%
1995	1,701,786,100	87.0%	192,889,500	9.9%	5,688,500	0.3%	8,072,800	0.4%	39,229,400	2.0%	7,916,700	0.4%	1,955,583,000	294,618,200	17.7%
1996	1,978,236,000	87.1%	224,023,300	9.9%	5,707,200	0.3%	7,586,500	0.3%	50,502,000	2.2%	5,047,400	0.2%	2,271,102,400	315,519,400	16.1%
1997	2,239,370,400	87.5%	242,354,700	9.5%	6,200,500	0.2%	7,577,900	0.3%	58,209,100	2.3%	5,375,200	0.2%	2,559,087,800	287,985,400	12.7%
1998	2,523,006,100	87.5%	264,730,200	9.2%	6,913,300	0.2%	7,270,700	0.3%	75,921,500	2.6%	5,897,600	0.2%	2,883,739,400	324,651,600	12.7%
1999	2,845,184,600	88.0%	275,991,300	8.5%	7,468,500	0.2%	7,181,500	0.2%	90,362,900	2.8%	6,700,800	0.2%	3,232,889,600	349,150,200	12.1%
2000	3,221,026,400	87.8%	297,315,600	8.1%	8,405,200	0.2%	6,600,800	0.2%	127,010,000	3.5%	8,426,900	0.2%	3,668,784,900	435,895,300	13.5%

* Agricultural values from 1991-1995 have been adjusted to include only the value of agricultural land values, while improvement values have been shifted to the “other” category, as the 1996-2000 agricultural equalized values use only land values and improvement values were shifted to the “other” category as a result of the implementation of the “use value” system for agricultural land uses.

**Other includes swamp, waste, and other land.

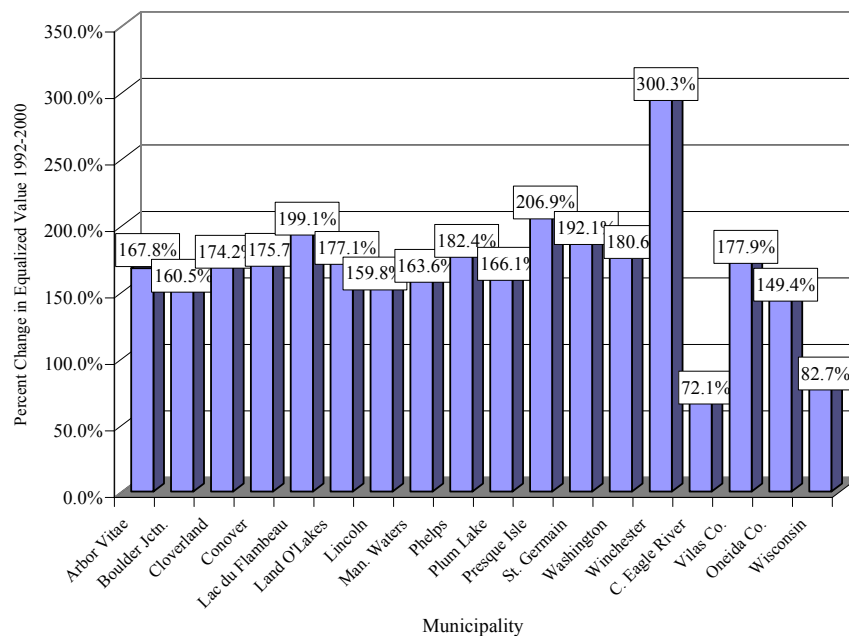
Source: Wisconsin Department of Revenue Statement of Changes in Equalized Values by Class and Item 1991-2000.

Figure 4-15 Growth in Equalized Value Vilas County 1991-2000



Source: Wisconsin Department of Revenue Statement of Changes in Equalized Values by Class and Item 1991-2000.

Figure 4-16 Percent Growth in Equalized Values Vilas County and Selected Areas 1992-2000



Source: Wisconsin Department of Revenue Statement of Changes in Equalized Values 1992-2000.

**Table 4-6 Comparison of Changes in Equalized Values Vilas County
1992, 1999, 2000**

Municipality	1992 Equalized Value	1999 Equalized Value	2000 Equalized Value	\$ Change	% Change 1999-00	\$ Change 1992-00	% Change 1992-00
Arbor Vitae	107,429,200	256,061,200	287,692,800	31,631,600	12.4%	180,263,600	167.8%
Boulder Junction	98,556,600	231,550,200	256,754,000	25,203,800	10.9%	158,197,400	160.5%
Cloverland	45,918,700	114,453,800	125,886,600	11,432,800	10.0%	79,967,900	174.2%
Conover	80,258,200	177,449,600	221,281,500	43,831,900	24.7%	141,023,300	175.7%
Lac du Flambeau	164,597,700	433,506,500	492,336,700	58,830,200	13.6%	327,739,000	199.1%
Land O' Lakes	90,086,800	222,131,600	249,670,300	27,538,700	12.4%	159,583,500	177.1%
Lincoln	109,105,400	255,218,700	283,413,400	28,194,700	11.0%	174,308,000	159.8%
Manitowish Waters	107,102,000	250,400,000	282,313,300	31,913,300	12.7%	175,211,300	163.6%
Phelps	78,716,500	192,421,100	222,285,900	29,864,800	15.5%	143,569,400	182.4%
Plum Lake	47,367,800	107,372,800	126,028,500	18,655,700	17.4%	78,660,700	166.1%
Presque Isle	92,295,600	243,194,500	283,233,700	40,039,200	16.5%	190,938,100	206.9%
St. Germain	111,327,100	295,129,300	325,138,800	30,009,500	10.2%	213,811,700	192.1%
Washington	95,832,200	244,762,600	268,904,300	24,141,700	9.9%	173,072,100	180.6%
Winchester	37,603,000	117,028,700	150,541,400	33,512,700	28.6%	112,938,400	300.3%
Eagle River	54,207,500	92,209,000	93,273,700	1,064,700	1.2%	39,066,200	72.1%
Vilas Total	1,320,404,300	3,232,889,600	3,668,784,900	435,895,300	13.5%	2,348,380,600	177.9%
Oneida Co.	1,453,081,600	3,245,210,600	3,623,396,700	378,186,100	11.7%	2,170,315,100	149.4%
Wisconsin	151,692,717,000	258,023,889,800	277,213,706,800	19,189,817,000	7.4%	125,520,989,800	82.7%

Source: Wisconsin Department of Revenue Statement of Changes in Equalized Values 1992-2000.

- ♦ The greatest equalized values in Vilas County in 2000 were experienced in Lac du Flambeau, St. Germain, Arbor Vitae, and Lincoln, which combined comprised nearly 40% of the county's total equalized value.
- ♦ Overall, all municipalities within the county experienced significant growth in equalized value between 1992 and 2000.
- ♦ The percent change in equalized value in Vilas County from 1992 to 2000 (increase 178%) was greater than that experienced in Oneida County (150%), and significantly greater than that of the state as a whole (83%).
- ♦ In comparison, many agricultural communities in the state (central/south-central) have experienced only modest increases in equalized values compared to that in northern communities such as those in Vilas and Oneida counties.

- ♦ The most significant increases in equalized value in Vilas County occurred in the Towns of Winchester, St. Germain, and Lac du Flambeau, and Presque Isle.
- ♦ The total equalized value of property of all municipalities in the county, with the exception of the City of Eagle River, increased over 150% between 1992 and 1999.
- ♦ Vilas County is experiencing considerable growth in property values compared to the state as a whole, and even greater than that experienced in Oneida County.

