**Property Tax is Biggest State-Local Tax – And Most Unpopular**

 At nearly $11 billion, the property tax is not only the largest state-local tax, it is also second-largest for many Wisconsin taxpayers after the federal income tax.

Unlike income and sales taxes that are typically paid throughout the year, the property tax is billed all at once. That makes it more memorable—and is one reason it is so unpopular.

Wisconsin’s relatively high residential property taxes are driven by: greater reliance on local service delivery here compared to elsewhere; more units of government using the property tax; few local revenue options other than the property tax; and the state’s constitutional “uniformity clause,” which requires all properties to be taxed at the same rate.

*This information is a service of the Wisconsin Policy Forum, the state’s leading resource for nonpartisan state and local government research and civic education.*