

INTRODUCTION

This chapter discusses a variety of topics related to land use, including: past and current land use inventories; existing land use controls in place at the county level; parcel and assessment information; fair market value and property tax information; trends in property assessment and market values; and finally, projections as to future land availability for residential, commercial, manufacturing, and agricultural uses.

Note that the terms “parcel” and “property” refer to all forms of real property ownership, including condominium land and buildings, and are used interchangeably throughout this chapter. The term “lot” refers to all forms of real property ownership, except for condominium ownership.

2023 LAND USE INVENTORY

2023 LAND USE TYPES AND AMOUNTS

Listed below are the land use categories depicted on Maps 10.1 – 10.3, found at the end of this document, which display land uses county-wide as of April 2023.

The general land use categories used in the 2023 county-wide land use maps are based on the Standard Land Use Classification methodology. This system was developed and finalized between 1974 and 1975 under the guidance of the State Planning Office by a consortium of various groups from around the state that conduct land use inventories. More information regarding the land use classification system can be obtained by contacting the Door County Land Use Services (LUS) Department or Bay-Lake Regional Planning Commission (contact information is listed in the Resources and Further Information section at the end of this chapter).

These land use categories are not to be construed as zoning designations, but rather indicators of existing development and land uses. More detailed information regarding these general land use categories and their sub-categories and how/where they were assigned throughout the county is available from the LUS Department.

Residential – Use of land for non-transient-occupant dwelling units, both transportable and permanent structures. Users are coded into subcategories of single-family, two-family, multi-family, mobile home, and group quarters, although are generalized and depicted as “residential” on the 2023 land use inventory maps.

Commercial – Use of land for retail sales or trade of goods and/or services, including lodging and commercial headquarter offices.

Industrial – Use of land for fabrication, wholesaling, or long-term storage of products and for extraction (mining) or transformation of materials.

Transportation – Use of land corridors for the movement of people or materials, including local, county, and state roads and parking facilities. Other transportation uses include air, marine, and non-motorized-related transportation.

Communications/Utilities – Use of land for generation, processing, and/or transmission of electronic communication; water, electricity, petroleum, or other transmittable products; and the disposal, waste processing, and/or recycling of byproducts.

Governmental/Institutional – Use of land for public and private facilities for education, health, or assembly; cemeteries and related facilities; and all government facilities used for administration or safety except public utilities and areas of outdoor recreation.

Parks and Recreation – Use of land for out-of-doors sport and general recreation facilities, for camping or picnicking facilities, nature exhibits, and the preservation or protection of historical and other cultural amenities.

Open Space/Fallow Fields – Land in transition from agricultural use to natural area, open meadows, and large lawn areas.

Agricultural – Use of land for growth or husbandry of plants and animals and their products and for associated facilities such as sheds, silos, and other farm structures. This category also includes cropland, pasture areas, and silvicultural uses.

Water Features – Lakes, ponds, rivers, and flowages.

Woodlands, Wetlands, Natural Areas – Land primarily in a natural state, including wetlands and woodlands, and conservancy areas.

The breakdown of Door County’s current land uses and acreages for each category is shown in Table 10.1 below.

Table 10.1: 2023 Land Use Inventory Summary, Door County

Land Use Classification	Acres	% Total Land
Woodlands, Wetlands, Natural Areas	117,950	37.8%
Agricultural	115,938	37.2%
Open Space/Fallow Fields	32,919	10.6%
Residential	17,250	5.5%
Parks and Recreation	12,496	4.0%
Transportation	5,508	1.8%
Water Features	3,726	1.2%
Industrial	2,123	0.7%
Commercial	1,995	0.6%
Communications/Utilities	1,099	0.4%
Governmental/Institutional	824	0.3%
Total Land Area	311,828	100.0%

Source: Door County Land Use Services Department, 2023.

Table 10.2 breaks down the land use types for the unincorporated areas of the county only (the fourteen towns).

Table 10.2: 2023 Land Use Inventory Summary, Unincorporated Door County

Land Use Classification	Acres	% Total Land
Agricultural	115,077	38.4%
Woodlands, Wetlands, Natural Areas	113,852	38.0%
Open Space/Fallow Fields	31,713	10.6%
Residential	14,300	4.8%
Parks and Recreation	11,640	3.9%
Transportation	4,873	1.6%
Water Features	3,577	1.2%
Industrial	1,750	0.6%
Commercial	1,229	0.4%
Communications/Utilities	986	0.3%
Governmental/Institutional	511	0.2%
Total Land Area	299,508	100.0%

Source: Door County Land Use Services Department, 2023.

EXISTING LAND USE CONTROLS

There are a variety of land use management plans, ordinances, programs, and policies in place in Door County at the federal, county, and municipal levels. Outlined in this section are those plans and ordinances adopted for county-level administration. Note that comparable or complementary plans in place at the municipal-level are referenced in discussing those county-level plans and ordinances but are not discussed in detail. Property owners, developers, and

other interested parties are advised to contact individual municipalities for more information on any of the plans and ordinances mentioned in this section as well as other plans, ordinances, programs, and policies that may be in effect at the municipal level.

PLANS

Door County has a variety of land use management plans including:

- Comprehensive and Farmland Preservation Plan 2045 (this plan)
- Land and Water Resource Management Plan
- Parks and Open Space Plan
- Hazard Mitigation Plan
- Coordinated Transportation Plan
- Coastal Byways Management Plan

All municipalities in Door County have adopted comprehensive plans except for the Town of Forestville. Many municipalities have also developed master plans for waterfronts, downtowns, bicycling, and outdoor recreation. Residents and property owners are advised to check with both county and municipal officials regarding any pertinent plan goals or ordinance requirements before pursuing any new uses of land or construction.

COMPREHENSIVE AND FARMLAND PRESERVATION PLAN(S) (to be updated after goals

In 2024*, the Door County Board of Supervisors adopted the “Door County Comprehensive and Farmland Preservation Plan 2045*” (this plan) which discusses and makes recommendations regarding a wide variety of issues primarily related to land use in the county. The overall goals of this plan are listed in Chapter 11, Implementation, Volume I, Vision and Goals.

The county’s comprehensive plans historically have been and will likely continue to be primarily implemented through the Door County Comprehensive Zoning Ordinance and Land Division Ordinances, which are administered by Door County LUS Services Department (LUS) staff, the Door County Board of Supervisors’ Resource Planning Committee, and the county board-appointed Board of Adjustment. The county also administers shoreland zoning, floodplain zoning, and airport height limitation ordinances.

As noted in the introduction to this document, this Resource Report constitutes Volume II of the Door County Comprehensive and Farmland Preservation Plan 2045, and was developed in compliance with the state’s comprehensive and farmland planning legislation. Volume I contains the vision statements, goals, and issues and opportunities related to each planning topic.

LAND AND WATER RESOURCE MANAGEMENT PLAN

The *Door County Land and Water Resource Management Plan 2021-2030* was developed by the Door County Soil and Water Conservation Department (SWCD) and approved by the Land Conservation Committee. The plan identifies challenges and establishes goals and strategies to protect the land and water resources of Door County; SWCD implements the plan goals through a variety of programs as described in Chapter 6, Natural Resources.

PARK AND OUTDOOR RECREATION PLANS

The *Door County Parks and Open Space Plan*, adopted by the County Board of Supervisors, covers the planning period for 2020 through 2025. This plan addresses recreational opportunities, needs, and potential, as well as a recreation action program for the county. Objectives stated in the plan are to:

- Identify and detail a coordinated park and outdoor recreation program to meet the needs of demands of Door County residents and visitors;
- Promote and encourage the development of sufficient park and recreational facilities of high quality; and
- Identify and preserve sites with significant scenic, historical, archaeological, and natural characteristics.

The City of Sturgeon Bay, the Villages of Sister Bay and Egg Harbor, and the Towns of Brussels, Gardner, Liberty Grove, and Sturgeon Bay also have their own outdoor recreation plans. The Town of Jacksonport has a Lakeside Park Consensus Plan, and the Town of Baileys Harbor is in the visioning process of developing a Waterfront Master Plan.

HAZARD MITIGATION PLAN

In 2022, the County Board adopted a multi-jurisdictional hazard mitigation plan, developed by the Door County Emergency Management and LUS Departments, in compliance with Federal Emergency Management Administration (FEMA) requirements. FEMA certification for a hazard mitigation plan allows municipalities to apply for both pre- and post-disaster hazard mitigation funding. The plan summarizes risk assessment results to identify high priority hazards that the county faces, and suggests detailed mitigation strategies to address these risks.

COORDINATED TRANSPORTATION PLAN

The Door County Coordinated Public Transportation Plan, adopted in 2021, describes the current public transit types, providers, and routes available in the county, and also summarizes various recommendations from two transportation studies and the results of the Door County Transportation Needs Survey. The plan then outlines multiple strategies and action items to address issues, and optimize strengths and opportunities. Further information on the various strategies and action items can be found in Chapter 8, Transportation.

DOOR COUNTY MULTI-MODAL TRAIL TASK FORCE REPORT

A multi-modal trail task force report was developed and published in 2024 by a group working under the umbrella of the Door County Community Foundation. This report, the Green Fund Multi-Modal Trails Task Force Report, includes a comprehensive map of all trail-related projects, both existing and planned, throughout the entire county. The purpose of the report and map is to provide information to communities to aid in the development of trails. Both are available on-line at <https://www.doorcountygreenfund.org/trails/maps/>. More information about how this report was developed can also be found in Chapter 12, Bicycle, Pedestrian, and Recreational Facilities.

COASTAL BYWAYS MANAGEMENT PLAN

The National Scenic Byway program was created by Congress in 1991. Federal and state requirements specify that each Scenic Byway have a management plan. The Door County Coastal Byways Management Plan, adopted in 2010 and updated in 2020, outlines various goals surrounding resource protection, marketing, visitor experience enhancements, and more. The primary goal is to increase the number of visitors to the county, lengthen the tourism season, increase economic viability, and protect natural resources.

ORDINANCES

There are many ordinances in place in Door County that deal with land use and development, described below. Note that when multiple ordinances are applicable to one project, the most restrictive will typically prevail.

ZONING

The County Board of Supervisors of Door County adopted its most recent comprehensive zoning ordinance in 1995. The purpose of this zoning ordinance is:

1. To promote the public health, safety, convenience, and general welfare;
2. To encourage planned and orderly land use development;
3. To protect property values and the property tax base;
4. To permit the careful planning and efficient maintenance of highway systems;

5. To ensure adequate highway, utility, health, educational, and facilities;
6. To recognize the needs of agriculture, forestry, industry, and business in future growth;
7. To encourage uses of land and other natural resources which are in accordance with their character and adaptability;
8. To provide adequate light and air, including access to sunlight for solar collectors and to wind for wind energy systems;
9. To encourage the protection of groundwater resources;
10. To preserve wetlands;
11. To conserve soil, water, and forest resources;
12. To protect the beauty and amenities of landscape and man-made developments;
13. To provide healthy surroundings for family life; and
14. To promote the efficient and economical use of public funds.

These goals are achieved through the regulation and restriction of the use and development of property. A municipality with a zoning ordinance is divided into zoning districts (geographically defined areas) that have regulations regarding things such as: 1) allowable land uses, 2) minimum lot size and width, 3) placement and height of structures, and 4) the percentage of a lot that may be covered with impervious surfaces.

In the late 1960s, the State of Wisconsin enacted legislation requiring counties to adopt and administer zoning ordinances in the shoreland areas of unincorporated areas (towns). This authority and responsibility are set forth in s. 59.692, Wis. Stats., and NR 115 – 117, Wis. Admin. Code. Shorelands are defined as areas:

- Within 1,000 feet of the ordinary high water mark of navigable lakes, ponds, or flowages; and/or
- Within 300 feet of the ordinary high water mark of navigable rivers or streams, or to the landward side of a floodplain of the navigable reaches of rivers or streams, whichever distance is greater.

The statute established a 75-foot setback from the ordinary high water mark of navigable waters for all structures, although setbacks may be reduced in certain situations. The statutes also establish minimum lot sizes and standards regarding vegetation and tree removal in shoreland areas.

Door County first adopted zoning in 1968, after the state's enactment of the shoreland zoning legislation. This first ordinance, the *Door County Zoning Ordinance*, underwent a comprehensive revision in the early 1990s, with final adoption on February 28, 1995. In 2016, due to state shoreland zoning mandates, the county created separate shoreland zoning and comprehensive zoning ordinances. The *Door County Zoning Ordinance* was revised to take out all regulations related to shoreland and was renamed the *Door County Comprehensive Zoning*

Ordinance. The state-mandated, shoreland-only regulations were put into a new ordinance named the *Door County Shoreland Zoning Ordinance*.

The Door County Comprehensive Zoning Ordinance is in effect in nine of the fourteen towns: Baileys Harbor, Clay Banks, Forestville, Gibraltar, Jacksonport, Liberty Grove, Sevastopol, Sturgeon Bay, and Washington. The Door County Shoreland Zoning Ordinance is in effect in the nine comprehensively zoned towns and the other five towns: Brussels, Egg Harbor, Gardner, Nasewaupée, and Union.

Note that the Towns of Brussels and Union have adopted and administer town-level zoning ordinances outside of their shoreland areas, while the Towns of Egg Harbor, Gardner, and Nasewaupée do not have any zoning outside of their shoreland areas. Some of these towns, however, do have ordinances in place that to some extent regulate development and land uses.

Both the comprehensive and zoning ordinances are administered and enforced by the Door County Resource Planning Committee, Board of Adjustment, and LUS Department staff members. Contact the LUS Department or visit the department website for information on viewing or purchasing current zoning maps and regulations.

Finally, the incorporated municipalities in the county – the City of Sturgeon Bay and the Villages of Egg Harbor, Ephraim, Forestville, and Sister Bay – all have their own zoning ordinances. Contact the appropriate municipality for information on viewing or purchasing current zoning maps and regulations.

WISCONSIN'S BUILDING CODE

All municipalities in Door County have adopted the state's Uniform Dwelling code (UDC), outlined in Ch. 320-325, Wis. Admin. Code, Safety and Professional Services. This code covers the construction and re-construction of residential and commercial buildings, including plumbing, electrical, and air flow systems. The UDC is enforced by municipal building inspectors and state-contracted UDC inspection agencies. The Wisconsin Division of Safety and Buildings facilitates uniformity of its enforcement through code development, code interpretations, special investigations, inspector training and certification, processing of petitions for variance, and monitoring manufactured dwelling factories. For further information about specific regulations, contact the municipality within which the project will be located.

LAND DIVISION

Door County has regulated certain divisions of land since 1970 in order to promote public health, safety, aesthetics, and general welfare. The *Door County Land Division Ordinance*, amended by the Door County Board of Supervisors in 2019, is intended to (1) promote the orderly layout of lots, units, and vehicular rights of way, (2) ensure accurate legal descriptions

of lots and units, (3) ensure proper documenting of lots and units, (4) ensure adequate storm water management, when necessary, and (5) ensure a system for review of proposed site condominiums that is identical to the review procedures for land divisions.

The land division ordinance is administered by the Door County Resource Planning Committee and Door County LUS staff and is in effect in all 14 towns. Although some activities are exempt, all divisions of land into new lots of less than 10 acres in size are reviewed under this ordinance. The Towns of Egg Harbor, and Nasewaupée; the Villages of Ephraim, Egg Harbor, Forestville, and Sister Bay; and the City of Sturgeon Bay have their own land division ordinances. Further discussion on land division regulations and administration in Door County may be found in Chapter 11, Intergovernmental Cooperation.

FLOODPLAIN ZONING

The *Door County Floodplain Zoning Ordinance* was originally adopted by the Door County Board of Supervisors in 1982. It is administered by the Door County Resource Planning Committee and Door County LUS, and is in effect in all 14 towns. The Floodplain ordinance was most recently updated in 2024 when the Federal Emergency Management Agency required the county to adopt new floodplain maps and regulations. This ordinance regulates all areas that would be covered by the regional flood or base flood as shown on the Flood Insurance Rate Map or other maps approved by the Wisconsin DNR. The ordinance is intended to regulate floodplain development to:

1. Protect life, health, and property;
2. Minimize expenditures of public funds for flood control projects;
3. Minimize rescue and relief efforts undertaken at the expense of the taxpayers;
4. Minimize business interruptions and other economic disruptions;
5. Minimize damage to public facilities in the floodplain;
6. Minimize the occurrence of future flood blight areas in the floodplain;
7. Discourage the victimization of unwary land and homebuyers;
8. Prevent increases in flood heights that could increase flood damage and result in conflicts between property owners; and
9. Discourage development in a floodplain if there is any practicable alternative to locate the activity, use, or structure outside the floodplain.

The City of Sturgeon Bay and the Villages of Egg Harbor, Ephraim, Forestville, and Sister Bay also administer and enforce their own municipal floodplain ordinances.

AIRPORT HEIGHT LIMITATION

The *Door County Airport Height Limitation Ordinance* was adopted by the Door County Board of Supervisors in 1977. Administered by the Door County Resource Planning Committee and Door County LUS staff members, it regulates areas around the Door County Cherryland Airport in

portions of the City of Sturgeon Bay and the Towns of Nasewaupee and Sevastopol. The ordinance establishes zones with specific height restrictions that no structure or tree shall exceed. The Town of Gibraltar and the Village of Ephraim also have a height limitation ordinance for the Ephraim-Gibraltar airport, administered by a joint commission.

UNIFORM ADDRESSING

The Door County Uniform Addressing Ordinance was adopted by the County Board of Supervisors in 2000. This program is administered and enforced by the Land Information Officer, housed in the Register of Deeds Department, and its oversight committee, although its activities support and are coordinated with several other departments/divisions, including Emergency Services, Land Use Services, Information Systems, Real Property Listing, and Sheriff/Dispatch. Its primary purpose is to clearly identify properties in order to improve emergency response capability by establishing a unique address for each property in the county and coordinating the naming/numbering system with the addressing systems of incorporated areas. The addressing program is further coordinated with the E-911 emergency response system through tracking and updating of telephone numbers with telephone companies.

PARCEL AND ASSESSMENT INFORMATION

GENERAL PARCEL INFORMATION

Wisconsin state law allows parcels of land to be delineated into smaller parcels by either subdividing or declaring condominiums, with each type regulated by a separate set of state statutes. Chapter 236, Wis. Stats., regulates the subdivision of land into smaller parcels for the purpose of maintaining each of the resultant parcels as whole; the ownership of a parcel and any buildings on that parcel are owned as one. Chapter 703, Wis. Stats., regulates condominium declarations, which allows separate ownership of land and buildings on a single parcel.

The parcel analysis described below was conducted using parcels where the land and buildings are owned as a whole, called “lots,” and on parcels where ownership is separated, called “condominiums.”

Per the Door County Real Property Listing records, as of July 2022, Door County contains 41,452 parcels, totaling 302,782 acres. That number includes all forms of ownership, including condominium land and buildings, but does not include deed gaps and overlaps, road rights-of-way, and waterbodies.

Of the 41,452 parcels, 34,780 are lots and the remaining 6,672 parcels are condominiums, and the parcels average 7.3 acres in size. (See Table 10.3.) Northern Door has the most parcels and parcel acreage, with 21,963 parcels covering 134,775 acres. Central Door has 13,171 parcels covering 134,775 acres, and Southern Door has 6,318 parcels covering 90,719 acres. Southern

Door has the highest average lot size, at 14.36 acres, followed by Northern Door, at 6.14 acres, and Central Door, at 5.87 acres. See Table 10.3 below.

Table 10.3: Parcels, Door County Areas

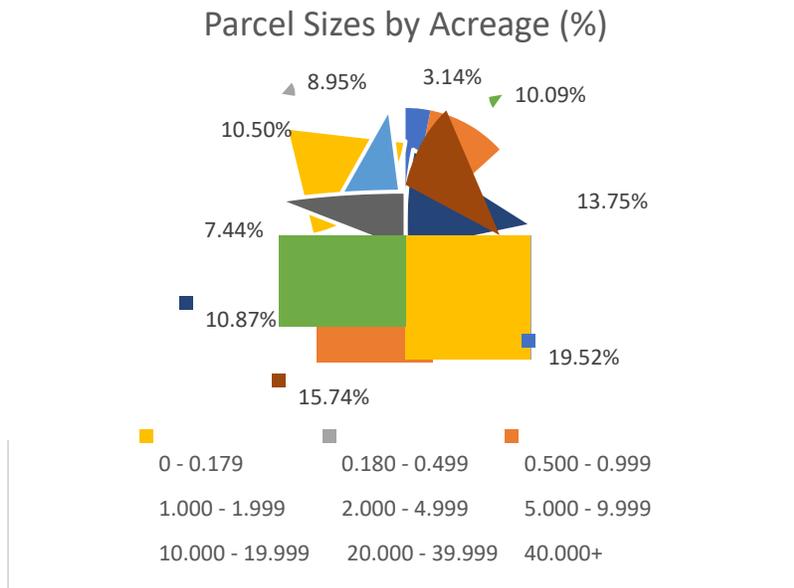
Municipality	# Vacant Parcels	# Improved Parcels	Total # of Parcels	Total Parcel Acres	Ave. Parcel Size (ac.)
Northern Door	9,412	12,551	21,963	134,775	6.14
Central Door	5,254	7,917	13,171	77,288	5.87
Southern Door	4,043	2,275	6,318	90,719	14.36
Total	19,664	21,788	41,452	302,782	7.30

Source: Door County Real Property Listing, July 2022.

Of the 41,452 parcels in Door County, 19,664 (47%) are vacant and 21,788 (53%) have “improvements.” Northern Door has approximately 57% improved parcels and 60% of Central Door’s parcels have improvements. Only 36% of parcels in Southern Door, however, have improvements.

Figure 10.1 shows the number and percentage of parcels by size. Of the county’s 41,452 parcels, nearly one-half (46.50%) are less than 2 acres in size and approximately 62.24% are less than 5 acres in size. Only 8.95% of all lots in the county are 40 acres or greater in size.

Figure 10.1: Parcel Sizes



Source: Door County Real Property Listing, July 2022.

ASSESSMENT LAND USE CATEGORIES

An assessment is the value placed upon property, which in turn determines how much property tax will be owed for that property. The local assessor of each taxation district, the towns, villages, and city determines the assessed value of all taxable property, with the exception of manufacturing property. The Wisconsin Department of Revenue (DOR) makes the annual assessment of all manufacturing property in the state. Assessment land use categories are established by the DOR, with the eight statutory classifications for real property as follows: 1) residential, 2) commercial, 3) manufacturing, 4) agricultural, 5) undeveloped, 6) agricultural forest, 7) productive forest land, and 8) other; see below for more information. Note that a single parcel of land may include multiple assessment categories. Also described below is the DNR forest crop land category, which gets taxed under special provisions in the state statutes. Lastly, note that some parcels do not get assessed at all because they were newly created after January 1st, or are assessed as part of an associated parcel, such as condominium common areas and some easements.

- **Residential** – This assessment category is used for land upon which a dwelling unit is located, but also includes vacant land where the most likely use would be for residential development. Land that does not fit into any other category is also assessed as residential. According to state statute guidelines, apartment buildings of less than four units are to be classified as residential and buildings with four units or more are to be classified as commercial. Note, however, that in practice, some local assessors are assessing apartment buildings of four or more units as residential.
- **Commercial** – This category includes all land and improvements primarily devoted to the buying and reselling of goods for a profit. As mentioned previously, apartment buildings of four or more units should also be classified as commercial, but in practice some local assessors assess these properties as residential.
- **Manufacturing** – This category includes all land, buildings, structures, and other real property used in manufacturing, assembling, processing, fabricating, making, or milling tangible personal property. It also includes warehouse, storage facilities, or other offices in support of the manufacturing property.
- **Agricultural** – This category is used for farms, ranches, dairies, nurseries, orchards, and other land devoted primarily to the production of crops, plants, vines, or trees (excluding forestry operations). It also applies to the keeping, grazing, or feeding of livestock and animal specialties such as horses, rabbits, bees, pets, and fish. Agricultural land is assessed at its use value, explained in more detail below.
- **Undeveloped Land** – This category includes areas commonly called marshes, swamps, thickets, bogs, or wet meadows. This class also includes fallow tillable land (assuming agricultural use is the land’s highest and best use), road rights-of-way, ponds, depleted gravel pits, and land that, because of soil or site conditions, is not producing or capable

of producing commercial forest products. Undeveloped land is assessed at 50% of full value.

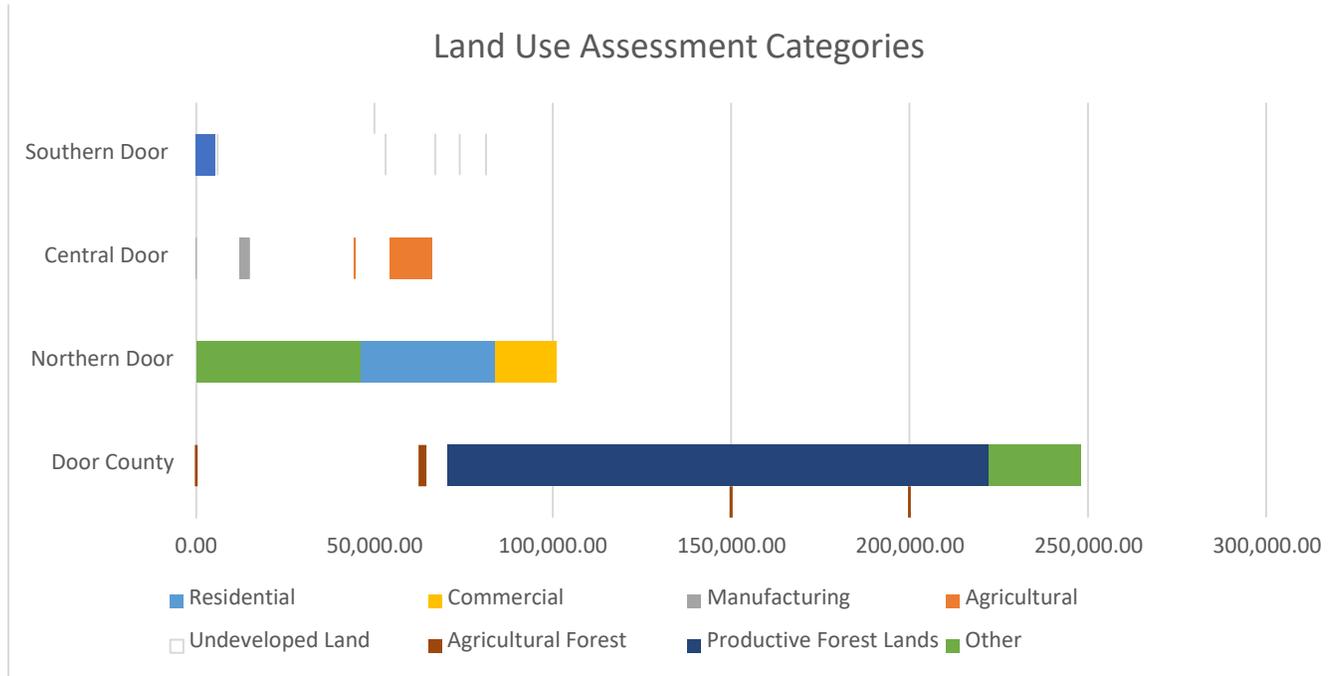
- **Agricultural Forest** – This category is used for land that is producing or is capable of producing commercial forest products if the land is: contiguous to a parcel that has been classified in whole as agricultural land (the contiguous agricultural parcel must have the same owner); located on a parcel that contains agricultural land; or located on a parcel where at least 50% of the acreage was converted to agricultural land. Agricultural forest land is assessed at 50% of full value.
- **Productive Forest Land** – Forested land that does not meet the “agricultural forest” criteria outlined above is assessed as “productive forest land.” This category includes land that is producing, or capable of producing, commercial forest product, including forested areas being managed or set aside to grow tree crops for industrial wood or to obtain tree products such as sap, bark, or seeds. Forested areas that are not being used commercially are included in this classification.
- **Other** – This category is used for buildings and improvements for the families of farm operators, including spouses, children, parents, and grandparents.
- **DNR Forest Crop Land** – The Forest Crop Law program, in effect 1927-1985, was designed to encourage sound forestry practices and to stimulate the economies of the state’s northern counties. Prior to this program, forest land was assessed on the value of the land plus the value of the standing timber crop, encouraging premature cutting and discouraging long-term investment in forestry. Under the Forest Crop Law, forest land entered into this program is taxed at a constant rate while the timber is taxed according to its value when its harvested. The Forest Crop Law was replaced by the Managed Forest Law (MFL) in 1986, although properties may be still be under contract per the previous program.

The MFL is a landowner incentive program that encourages sustainable forestry on private woodlands in Wisconsin. The law incorporates timber harvesting, wildlife management, water quality, and recreation to maintain a healthy and productive forest. To participate in the MFL program, landowners designate property as “Open” or “Closed” to public access for recreation, and commit to a 25- or 50-year sustainable forest management plan. This plan sets the schedule for specific forestry practices which landowners must complete. In return, MFL participants make a payment in lieu of regular property taxes plus a yield tax on harvested trees. Yield taxes go to the local municipality to help offset the annual property taxes that are deferred while properties are enrolled in the MFL.

Figure 10.2 and Table 10.4, based on Door County Real Property Listing Department records as of July 2022, shows acreage of DOR land use assessment categories and its percentage of total assessed acres for Door County and its sub-county areas. Note that Figure 10.2 and Table 10.4

do not include DNR forest crop land nor does it show tax-exempt and other properties without a DOR assessment category (i.e., common areas, easements assessed as a part of another parcel, etc.). As noted above, a tax parcel may be assessed in more than one category; thus, the total number of acres shown in each assessment category in Figure 10.2 and Table 10.4 reflects the actual acreage in that assessment category, not the acreage of parcels that contain that assessment category.

Figure 10.2: Real Property Listing Land Use Assessment Categories, Door County



Source: Door County Real Property Listing, July 2022.

Table 10.4: Real Property Listing Land Use Assessment Categories, Door County

Category	Door County Acres	Door County %	Northern Door Ac.	Northern Door %	Central Door Ac.	Central Door %	Southern Door Ac.	Southern Door %
Residential	63,471	25.4%	45,975	45.2%	12,089	18.1%	5,416	6.6%
Commercial	6,745	2.7%	3,596	3.5%	2,610	3.9%	539	0.7%
Manufacturing	299	0.1%	118	0.1%	177	0.3%	5	0.0%
Agricultural	103,351	41.3%	26,630	26.2%	29,587	44.3%	47,134	57.7%
Undeveloped Land	31,064	12.4%	7,352	7.2%	9,755	14.6%	13,957	17.1%
Agricultural Forest	17,160	6.9%	5,654	5.6%	4,651	7.0%	6,854	8.4%
Productive Forest Lands	25,789	10.3%	11,654	11.5%	7,186	10.8%	6,950	8.5%
Other	2,143	0.9%	672	0.7%	672	1.0%	799	1.0%
Total	250,022	100.0%	101,651	100.0%	66,727	100.0%	81,654	100.0%

Source: Door County Real Property Listing, July 2022.

**This table contains data for only those property that have an associated land use category; it does not include tax-exempt properties or newly-created properties.*

The top three assessed categories county-wide are as follows:

1. “agricultural” at 41.3% of all the assessed land;
2. “residential” at 25.4% of all the assessed land; and
3. “undeveloped” at 12.4% of all the assessed land.

“Productive forest” makes up over 10% of all the assessed land in the county. The remaining 11% or so of the county’s assessed land area is a mixture of assessment types. Note that these assessment categories differ significantly from the land use inventory data due to the way land is assessed versus how it was inventoried. For example, the “residential” assessment category acreage of 63,471 is markedly greater than the field-surveyed inventory county-wide acreage of 17,250 acres due to the fact that land which does not fall into any one of the DOR categories defined above is categorized as residential by the assessors. For example, a vacant lot that is not in agricultural production, fallow, or being used for any of the other land use categories is given a “residential” assessment, whether there is a house on it or not. In comparison, the land use inventory survey was conducted based on visual appearance: the same vacant lot that is categorized as “residential” for assessment purposes would have been coded as “open space,” within the natural areas category, for the purpose of the land use inventory.

Over 45% of Northern Door is assessed as “residential,” over 26% as “agricultural,” and the remaining 29% as a mixture of other uses. Southern Door is assessed as nearly 58% “agricultural”, 8.5% “productive forest land”, and slightly over 8% as “agricultural forest”. Central Door is assessed as just over 44% “agricultural” and 18% “residential”, with “undeveloped land” the third largest category, at over 14%.

PROPERTY ASSESSMENT VALUES

ALL ASSESSMENT CATEGORIES

All Assessed Land

The total value of all assessed land in Door County in 2022 was over \$7.6 billion. (See Table 10.5.) The average value of land on a per acre basis was \$30,579.79 for the same year. Northern Door had the highest average assessed value per acre, at \$46,238.53, followed by Central Door at \$34,059.54. Southern Door had the lowest average assessed value per acre, at \$8,240.13.

Table 10.5: All Assessed Land Values, Door County Areas

Area	\$	Ac.	
Northern Door	\$4,700,190,100	101,650.94	\$46,238.53
Central Door	\$2,272,678,300	66,726.63	\$34,059.54
Southern Door	\$672,764,300	81,644.83	\$8,240.13
Door County	\$7,645,632,700	250,022.40	\$30,579.79

Source: Door County Real Property Listing, July 2022.

All Assessed Improvements

As of 2022, the total assessed value of all real estate improvements in Door County was over \$4.7 billion. (See Table 10.6.) The average improvement value per tax parcel (excluding land) in the county in 2022 was \$217,821.59. Northern Door had the highest average improvement value per parcel, at \$222,252.54, followed by Central Door at \$193,280.81, and Southern Door at \$187,341.10.

Table 10.6: All Assessed Improvements, Door County Areas

Area	\$	# Parcels	Per Parcel Average
Northern Door	\$2,789,491,600	12,551	\$222,252.54
Central Door	\$1,530,204,200	7,917	\$193,280.81
Southern Door	\$426,201,000	2,275	\$187,341.10
Door County	\$4,745,896,800	21,788	\$217,821.59

Source: Door County Real Property Listing, July 2022.

All Assessed Property Trends

As of July 2022, the total assessed value of Door County real estate (land and improvements) for tax purposes was over \$7.6 billion. (See Table 10.7.) From 2002 to 2022, the total assessed value for both land and improvements increased by 10.62%, but the total assessed value for land decreased by 4.13%, and the total assessed value for improvements increased by 22.10%.

Table 10.7: All Assessed Property Trend, Door County

Year	Acres	Land Assessment	Improvement Assessment	Total
2002*	253,136	\$3,024,677,957	\$3,886,790,447	\$6,911,468,404
2013*	246,213	\$3,906,870,825	\$5,254,251,746	\$9,161,122,571
2022	250,022	\$2,899,735,900	\$4,745,896,800	\$7,645,632,700
# Change	-3,114	(\$124,942,057)	\$859,106,353	\$734,164,296
% Change	-1.23%	-4.13%	22.10%	10.62%

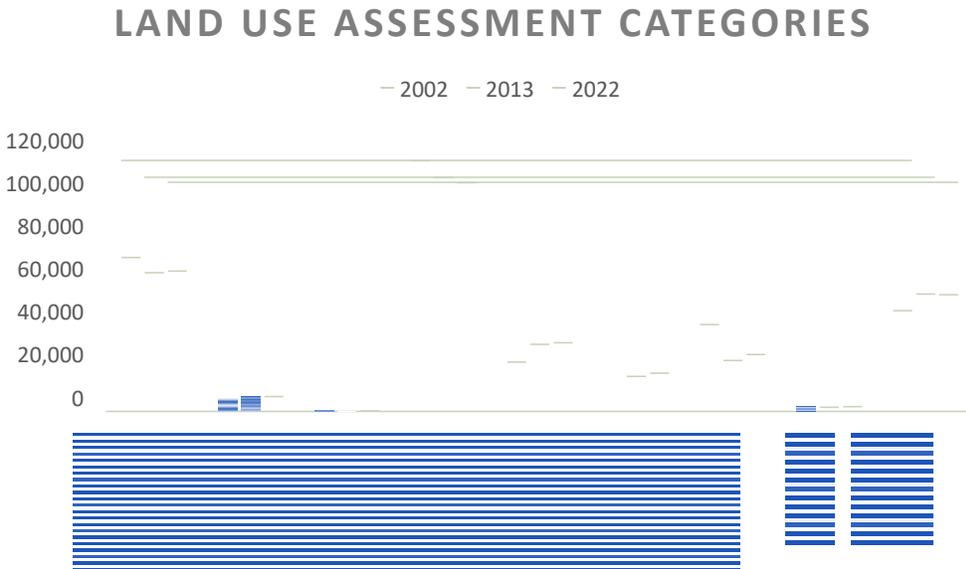
Source: Door County Real Property Listing.

*Inflation-adjusted to 2022.

Note that the total assessed acreage of Door County is shown to have decreased by 3,114 acres between 2002 and 2022. This difference can be attributed, at least in part, to the enrollment of land into the DNR Managed Forest Law program, explained in more detail below. It may also be due in part to property owners renting their land to farmers in order to be classified with the agricultural use value assessment.

Figure 10.3 and Table 10.8 portray the total acres for DOR land use categories, including DNR Forest Crop Land and tax-exempt properties. The “productive forest” category experienced a large loss, of 13,484 acres, a 34.33% decrease in twenty years; it is likely that much of this land was converted to “agricultural forest.” Prior to 2004, forested land adjacent to agricultural uses was classified as “productive forest.” In 2003, Wisconsin Act 230 created the “agricultural forest” category, s. 70.32(2)(c)1d, Wis. Stats., which defines “agricultural forest” as land that is producing or is capable of producing commercial forest products, if the land satisfies specific conditions, including being adjacent to agricultural land. Agricultural forest land is assessed at 50% of its full value, as previously mentioned. As of 2022, the “agricultural forest” category had 17,160 acres.

Figure 10.3: Real Property Listing Land Use Assessment Categories, Door County



Source: Door County Real Property, for years cited.

Table 10.8: Real Property Listing Land Use Assessment Categories, Door County

Category	2002-2022 # Change	2002-2022 % Change
Residential	-6,075	-8.74%
Commercial	760	12.70%
Manufacturing	-106	-26.17%
Agricultural	-10,000	-8.82%
Undeveloped	8,736	39.13%
Agricultural Forest*	1,296	8.17%
Productive Forest	-13,484	-34.33%
Other	-106	-4.71%
DNR & Exempt	7,166	15.72%
All Land Uses	4,052	1.36%

Source: Door County Real Property, for years cited.

**Note: agricultural forest was not an assessment category in 2002. Thus, the acreage change and percent change for the “agricultural forest” land use assessment category represent calculations for 2013 to 2022.*

The second largest decrease occurred in the “agricultural” category, which experienced a loss of 10,000 acres between 2002 and 2022, followed by the “residential” category with a loss of 6,075 acres. As discussed in Chapter 7, Agricultural Resources, the county has been experiencing a decline in agriculture, in large part due to the loss of dairy farming. The 6,075 residential acre decrease is likely due to conversion to either “undeveloped” land or into the

DNR Managed Forest Law (MFL) program. Typically, a vacant forested property not enrolled in the MFL program will be assessed as “residential” and pay out more in taxes. It may also be due in part to property owners renting their land to farmers in order to be classified with the agricultural use value assessment.

RESIDENTIAL ASSESSMENT CATEGORY

Residentially Assessed Land

Table 10.9 below shows the total value, acres, and average value per acre of residentially assessed land for Door County and its sub-county areas. In 2022, there were 63,471 total acres of residentially assessed land county-wide, valued at over \$6.5 billion and averaging \$102,696 per acre in value. Northern Door had the most residentially assessed land in the county by far, at 45,975 acres (72% of the total residentially assessed land). Central Door had 12,089 acres (19%) and Southern Door had 5,416 acres (9%). Northern Door had the lowest average assessed value per acre, at \$90,185, compared to Central Door, at \$150,450. Southern Door had an average value per acre of \$102,129. One reason for why Northern Door had the lowest average assessed value per acre may be because they have the least amount of commercial property and commercial property values tend to be higher than residential property values.

Table 10.9: All Residentially Assessed Values, Door County Areas

Area	\$	Acres	Per Acre Ave.
Northern Door	\$4,146,267,400	45,975	\$90,185.26
Central Door	\$1,818,795,100	12,089	\$150,450.42
Southern Door	\$553,128,500	5,416	\$102,128.60
Door County	\$6,518,191,000	63,471	\$102,695.58

Source: Door County Real Property Listing, July 2022.

Residentially Assessed Improvements

Table 10.10 displays the total improvement value, number of parcels, and the average value of improvements on a per parcel basis for residentially assessed properties in Door County and its sub-county areas. As of 2022, there were 19,483 parcels with residential improvements, valued at over \$4 billion. The average residentially assessed improvement value per parcel for the county was \$206,633.52. Northern Door had the highest per parcel average, at \$224,767.28, followed by Southern Door, \$193,950.44, and Central Door, \$180,646.46.

Table 10.10: Residentially Assessed Improvements, Door County Areas

Area	\$	# Parcels	Per Parcel Ave.
Northern Door	\$2,449,513,800	10,898	\$224,767.28
Central Door	\$1,204,911,900	6,670	\$180,646.46
Southern Door	\$371,415,100	1,915	\$193,950.44
Door County	\$4,025,840,800	19,483	\$206,633.52

Source: Door County Real Property Listing, July 2022.

All Residentially Assessed Property Trend

The total assessed residential acreage in the county decreased by nearly 9% between 2002 and 2022, while the total value of all residentially assessed land and improvements increased by almost 13%. (See Table 10.11.) As previously mentioned, it is likely that many of the 6,075 residential acres “lost” during this timeframe were enrolled in the DNR Managed Forest Law program in order to take advantage of lower taxes. It may also be due in part to property owners renting their land to farmers in order to be classified with the agricultural use value assessment.

Table 10.11: Trend in All Residentially Assessed Property, Door County

Year	Acres	Land Assessment	Improvement Assessment	\$ Total
2002*	69,546	\$2,594,794,270	\$3,096,450,152	\$5,691,244,422
2013*	62,960	\$3,452,093,745	\$4,512,586,651	\$7,964,680,396
2022	63,471	\$2,492,350,200	\$4,025,840,800	\$6,518,191,000
# Change	-6,075	(\$102,444,070)	\$929,390,648	\$826,946,578
% Change	-8.74%	-3.95%	30.01%	12.69%

Source: Door County Real Property Listing, for the years cited.

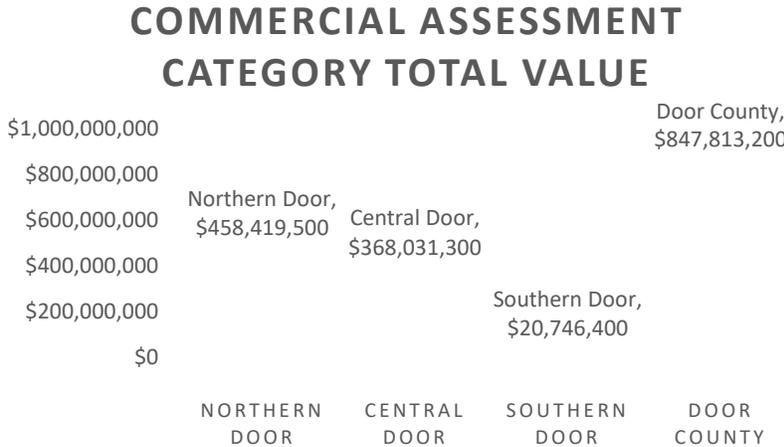
*Inflation adjusted to 2022.

COMMERCIAL ASSESSMENT CATEGORY

Commercially Assessed Land

Figure 10.4 and Table 10.12 below show the total value, acres, and average value per acre of commercially assessed land for Door County and its sub-county areas. In 2022, there were 6,745 acres of commercially assessed land, valued at nearly \$850 million and with an average per acre value of \$125,695.06. Northern Door had the most acreage of commercially assessed land, at 3,646 acres, followed by Central Door, 2,610 acres, and Southern Door, 539 acres. Central Door’s commercially assessed land had the highest average value, at \$141,008.16 per acre, followed by Northern Door, \$125,732.17 per acre, and Southern Door, \$38,490.54 per acre.

Figure 10.4: Commercially Assessed Land, Door County Areas



Source: Door County Real Property Listing, July 2022.

Table 10.12: Commercially Assessed Land, Door County Areas

Area	Acres	Per Acre Ave.
Northern Door	3,646	\$125,732.17
Central Door	2,610	\$141,008.16
Southern Door	539	\$38,490.54
Door County	6,745	\$125,695.06

Source: Door County Real Property Listing, July 2022.

Commercially Assessed Improvements

Table 10.13 below shows the total value of improvements, the total number of improved parcels, and the average value of improvements on a per parcel basis for commercially assessed properties for Door County and its sub-county areas. In 2022, there were 2,262 parcels county-wide with commercially assessed improvements, valued at over \$610 million and averaging \$269,921.88 per parcel. Central Door had the highest value per parcel, at \$292,965.05, followed by Northern Door, \$212,694.54, and Southern Door, \$81,862.37.

Table 10.13: Commercially Assessed Improvements, Door County Areas

Area	\$	Parcels	Per Parcel Ave.
Northern Door	\$311,384,800	1,464	\$212,694.54
Central Door	\$283,297,200	967	\$292,965.05
Southern Door	\$15,881,300	194	\$81,862.37
Door County	\$610,563,300	2,262	\$269,921.88

Source: Door County Real Property Listing, July 2022.

All Commercially Assessed Property Trend

Between 2002 and 2022, total commercially assessed acres increased by 760 acres (12.7%), but the total value of that acreage and its improvements decreased by 6.23%. (See Table 10.14.) This is primarily due to a drop in commercial land assessment values (-17.64%). During the same timeframe, improvement values only fell by 0.89%.

Table 10.14: Trend in All Commercially Assessed Property, Door County

Year	Acres	Land Assessment	Improvement Assessment	\$ Total
2002*	5,985	\$288,052,246	\$616,046,870	\$904,099,116
2013*	6,558	\$322,204,818	\$681,966,489	\$1,004,171,307
2022	6,745	237,249,900	\$610,563,300	847,813,200
# Change	760	(\$50,802,346)	(\$5,483,570)	(\$56,285,916)
% Change	12.70%	-17.64%	-0.89%	-6.23%

Source: Door County Real Property Listing, for the years cited.

*Inflation adjusted to 2022.

AGRICULTURAL AND UNDEVELOPED ASSESSMENT CATEGORIES

The assessed value of agricultural land is based on its use in agriculture – its ability to generate agricultural income – rather than its fair market value (see below for discussion of fair market value). This valuation standard is referred to as “use value” assessment, for which the state uses four different formulas based on the productivity of the land for calculating value. Agricultural land is exclusive of buildings and improvements that are devoted primarily to agricultural use; buildings and improvements on a farm, such as barns, houses, and silos, are separately classified and assessed at fair market value. “Undeveloped” land, as described previously, includes fallow fields and is assessed at 50% of full value. The assessment amounts shown for agricultural and undeveloped land are generally well below the potential sale value.

Table 10.15 below shows the total value, total acres, and average value per acre of agriculturally and undeveloped assessed land for Door County and its sub-county areas. There were 103,350.95 total acres of agriculturally assessed property county-wide, valued at over \$19 million and averaging \$190 per acre in 2022. There were 31,064.02 total acres of undeveloped assessed land for the same year, valued at over \$32 million and averaging over \$1,036 per acre.

Table 10.15: Agriculturally and Undeveloped Assessed Land, Door County Areas

Area	Agricultural			Undeveloped		
	\$	Acres	Per Acre Average	\$	Acres	Per Acre Average
Northern Door	\$5,503,500	26,630.04	\$206.67	\$7,850,800	7,352.22	\$1,067.81
Central Door	\$5,316,500	29,587	\$179.69	\$7,746,300	9,754.72	\$794.11
Southern Door	\$8,841,200	47,133.91	\$187.58	\$16,614,200	13,957.08	\$1,190.38
Door County	\$19,661,200	103,350.95	\$190.24	\$32,211,300	31,064.02	\$1,036.93

Source: Door County Real Property Listing, July 2022.

All Agriculturally and Undeveloped Assessed Property Trends

According to the Real Property Listing database, the total acreage of assessed agricultural land in Door County declined by 10,000 (-8.82%) between 2002 and 2022. (See Table 10.16.) For the same timeframe, the total acreage of assessed undeveloped land increased by 8,736 acres (39.13%). It is likely that the large majority of the 10,000 acres previously assessed as agricultural became “undeveloped,” if a fallow field, or converted to DNR forest crop land, in order to take advantage of lower taxes.

Table 10.16: Trend in Agriculturally and Undeveloped Assessed Property, Door County

Year	Agricultural		Undeveloped	
	Acres	Land Assessment	Acres	Land Assessment
2002*	113,351	\$38,136,901	22,328	\$14,950,823
2013*	105,717	\$23,229,660	30,281	\$33,252,358
2022	103,351	\$19,661,200	31,064	\$32,211,300
# Change	-10,000	(\$18,475,701)	8,736	\$17,260,477
% Change	-8.82%	-48.45%	39.13%	115.45%

Source: Door County Real Property Listing, for the years cited.

*Inflation-adjusted to 2022.

FAIR MARKET VALUE AND PROPERTY TAX INFORMATION

FAIR MARKET VALUE

Fair market value is defined as the dollar amount for which a property would be sold by a willing seller to a willing buyer under normal market conditions. According to state statutes, the assessment of properties in all assessment classes except agricultural should bear a direct relationship to the fair market value. Assessments should be uniform “at the full value which could ordinarily be obtained therefore at private sale” (s. 70.32, Wis. Stats.). This standard applies to residential, commercial, forest, other class property (farm buildings and farm sites),

and the manufacturing class (which is state-assessed). The exceptions are undeveloped and agricultural forest, both of which are assessed at 50% of their full value, and agricultural property, which is assessed at its use value. Individual property values typically change every year due to inflation (or deflation), but most municipalities do not review and revalue assessments every year because it is an expensive and time-consuming process. In recognition of the difficulty in maintaining assessed values at 100% of fair market values every year, state statutes require that each major class listed above must be assessed within 10% of its full equalized value during the same year at least once every five years.

Since municipal reassessments occur at different times and are conducted by different assessors, assessed property values are not uniform across jurisdictional boundaries. In order to address this lack of uniformity, the DOR annually develops a total equalized value for each municipality in the state, independent of the local assessor's estimates. While local assessors estimate the value of each parcel within a municipality, the DOR estimates the value of the entire city, village, or town. A municipality's total equalized value is an estimate of the market value of all non-agricultural property plus the use value of agricultural lands within that municipality. Equalization is needed to measure taxable values in all municipalities using the same yardstick in order to allocate certain property tax levies, allocate state aids to local governments, and calculate allowable municipal debt. If locally assessed values were used to allocate county taxes, municipal assessors would have an incentive to deliberately undervalue property in order to decrease the burden on their taxpayers.

Changes in equalized value from year to year are caused by increases or decreases in market prices, annexation gains or losses, new construction, demolition of buildings, relocations of businesses, and changes in the taxable status of property. The DOR develops equalized values by analyzing: 1) sales, 2) use value, 3) property appraisals, 4) local reports, and 5) s. 70.57, Wis. Stats., Corrections. These methods are explained in detail in *Wisconsin's Equalized Values: The Uniform Valuation of Taxable Property*, listed in the Resources and Further Information section at the end of this chapter.

The DOR apportions county property tax levy to individual municipalities by calculating an average assessment level. A municipality's total assessed value in relationship to its total equalized value for all major assessment classes is called the assessment level, and is derived by dividing the municipality's total assessed value by its total equalized value. Note that when the assessment level is applied to an individual parcel to determine its estimate fair market value, it is called the assessment "ratio" on the property tax bill. The assessment ratio is the same as the municipality's assessment level, but the difference is in the usage of these terms; "level" is usually used to refer to the taxation district and "ratio" to the individual parcel.

The estimated fair market value of an individual property is derived by taking the property's total assessed value and dividing it by the municipality's assessment level. Table 10.17 shows

assessment levels and equalized values for each Door County municipality in 2021. For example, the EFMV of a parcel’s assessed valued at \$200,000 in the Town of Baileys Harbor would be \$224,341 (\$200,000 divided by 89.15%). The EFMV is the number which is then used in calculating the property tax owed for this parcel.

Table 10.17: Equalized Value Information by Municipality, Door County

Municipality	Total Assessed Value	Total Equalized Value	% Assessment Level
T. Baileys Harbor	\$516,930,400	\$580,142,000	89.15%
T. Brussels	\$88,778,200	\$97,619,200	90.94%
T. Clay Banks	\$70,640,500	\$71,691,000	98.46%
T. Egg Harbor	\$589,950,950	\$637,740,400	87.56%
T. Forestville	\$90,282,800	\$98,519,900	91.63%
T. Gardner	\$248,175,500	286,148,100	86.73%
T. Gibraltar	\$762,288,700	\$904,395,800	84.26%
T. Jacksonport	\$298,266,700	\$326,003,200	91.49%
T. Liberty Grove	\$995,332,400	\$1,025,815,500	96.68%
T. Nasewaupée	\$390,418,000	\$478,997,500	81.51%
T. Sevastopol	\$736,842,900	\$884,799,600	83.28%
T. Sturgeon Bay	\$199,883,654	\$227,792,300	87.75%
T. Union	\$146,057,600	\$170,893,600	85.47%
T. Washington	\$289,108,500	\$326,281,200	89.22%
V. Egg Harbor	\$397,187,010	\$415,255,600	95.74%
V. Ephraim	\$351,003,500	\$422,998,500	82.98%
V. Forestville	\$22,804,700	\$26,099,100	87.38%
V. Sister Bay	\$496,316,302	\$510,148,300	92.90%
C. Sturgeon Bay	\$997,772,500	\$1,029,653,800	97.15%
Door County	\$7,688,040,816	\$8,556,994,600	89.85%

Source: Wisconsin Department of Revenue, Equalized Values & Statement of Assessment, 2021.

AVERAGE ESTIMATED FAIR MARKET VALUES

Door County’s total equalized value in 2021 for all land and improvements, including vacant land, was \$8,556,994,600, an increase of \$645,220,504 (8.1%) from the 2015 equalized value of \$7,911,774,096, inflation-adjusted to 2021. The county’s average equalized value in 2021 was \$173,120, an increase of \$31,636 from the 2015 average value of \$141,484, inflation-adjusted to 2021. (See Table 10.18.) In 2021, Northern Door had the highest average equalized value per tax parcel, at \$225,122, followed by Central Door, \$163,780, and Southern Door, at \$80,976. Compared to 2015 average values, inflation-adjusted to 2021, all had an increase in average value, varying between 3.30% and 10.68%.

Table 10.18: Average Equalized Values, Door County

Municipality	2015*	2021	# Change	% Change
Northern Door	\$214,138	\$225,122	\$10,984	5.13%
Central Door	\$147,971	\$163,780	\$15,809	10.68%
Southern Door	\$78,386	\$80,976	\$2,590	3.30%
Door County	\$141,484	\$173,120	\$31,636	22.36%

Source: Wisconsin Department of Revenue, Equalized Values & Statement of Assessment, for years cited.

*Inflation-adjusted to 2021.

PROPERTY TAXES

According to the DOR, county property owners owed a total property tax including school, state, county, local, and other taxes of \$113,184,097 for the year 2021. Table 10.19 shows total property taxes owed for the years 2000, 2012, and 2021, with the 2000 and 2012 dollar amounts inflation-adjusted to 2021. The total property tax increase between 2000 and 2012 was \$8,538,074, in increase of 9.25%. Taxes increased by 12.21% between 2012 and 2021, for a total increase of 22.58% between 2020 and 2021.

Table 10.19: Property Tax Change, Door County

Year	Total Taxes*	\$ Change	% Change
2000	\$92,333,356	--	--
2012	\$100,871,430	\$8,538,074	9.25%
2021	\$113,184,097	\$12,312,667	12.21%
2000-2021	--	\$20,850,741	22.58%

Source: Wisconsin Department of Revenue, Statement of Taxes, for years cited.

*Inflation-adjusted to 2021.

Table 10.20 shows total property tax owed by sub-county areas and its percentage of total county property tax. Northern Door paid the highest percentage, at over 51%, followed by Central Door, at 38.51%, and Southern Door, at just under 10%.

Table 10.20: Property Taxes, Door County Areas

Municipality	Total Property Tax	% of Total County Property Tax
Northern Door	\$58,467,610	51.66%
Central Door	\$43,585,039	38.51%
Southern Door	\$11,131,448	9.83%
Door County	\$113,184,097	100.00%

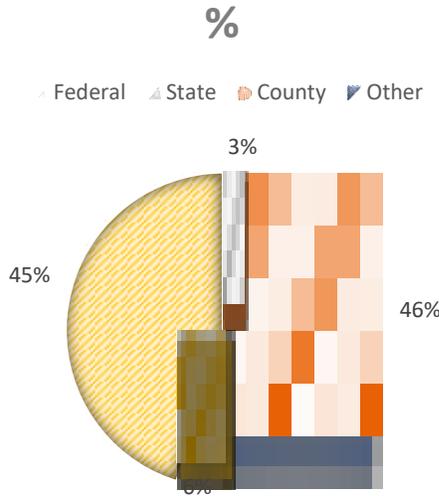
Source: Wisconsin Department of Revenue, Statement of Taxes, 2021.

TAX-EXEMPT PROPERTIES

There are 2,128 parcels in Door County that are exempt from property taxes, comprising a total of 33,142 acres. Approximately 15,371 acres (46%) of that total is owned by the state, the majority of that by the DNR. Figure 10.5 and Table 10.21 below show the breakdown of exempt properties in the county.

Figure 10.5 & Table 10.21: Tax Exempt Properties, Door County

Agency	Acreage
Federal	826
State	15,371
County	1,946
Other	14,999
Total	33,142



Source: Door County Real Property Listing, July 2022.

MULTIPLE LISTING SERVICE VALUES

MULTIPLE LISTING SERVICE MARKET VALUES

Roughly 90% of all real estate sold in Door County is listed with the Door County Board of REALTORS® Multiple Listing Service (MLS). Therefore, MLS records provide a better indication of the actual market values (rather than assessed) and trends for real estate in the county. All of the following information was taken or calculated using information from the MLS for the dates cited. All figures from the MLS are for Door County real estate sold.

OVERALL INFORMATION

Table 10.22 shows the number of MLS properties sold, total sold price, and average sold price in Door County for the years 2003, 2007, 2013, and 2022. Between 2003 and 2022, the total sold price increased by over \$139 million, nearly 66%, and the average sold price increased by over \$32,000 (10.28%), from \$319,773 to \$352,634. The total properties sold and total sold price experienced drops from 2007 to 2013, 742 to 696 properties sold and \$236 million to \$175 million, respectively. The total

number of properties sold and total sold price hit their peak most recently in 2022, at 997 sales with a value of over \$350 million.

Table 10.22: Multiple Listing Service, Total Properties Sold, Door County

Year	Total Properties Sold	Total Sold Price	Ave. Sold Price
2003*	663	\$212,009,177	\$319,773
2007*	742	\$236,630,204	\$318,908
2013*	696	\$175,915,054	\$252,751
2022	997	\$351,575,712	\$352,634
2003-2022			
# Change	334	\$139,566,535	\$32,861
% Change	50.38%	65.83%	10.28%

Source: Door County Multiple Listing Service, for the years cited.

*Inflation-adjusted to 2022.

MULTIPLE LISTING SERVICE PROPERTIES SOLD IN DOOR COUNTY, 2003-2022, BY CLASS AND TYPE

Table 10.23 shows MLS real estate sales in Door County for 2003, 2007, 2013, and 2022 by selected real estate classes of commercial/industrial and land. It also shows real estate class by types, consisting of inland or waterfront/view. Note that residential categories, including condominiums, are described in Chapter 4, Housing. Note, too, that all classes except those listed as “vacant land,” are improved properties.

Table 10.23: MLS, Number of Sales by Selected Class and Type, Door County

Number Sold by Real Estate Class and Type	2003	2007	2013	2022	# Change	% Change
Commercial/Industrial	10	26	27	28	18	180.00%
Land, Inland*	143	177	122	293	150	104.90%
Land, Waterfront/View*	48	29	21	40	-8	-16.67%

Source: Door County Multiple Listing Service, for the years cited.

*Land, Inland and Land, Waterfront/View are both vacant land.

The number of sales for commercial/industrial land was 18 more in 2022 than in 2003, an increase of 180%. Inland land sales peaked in 2022 at 293 after dropping in 2013, for a total increase of nearly 105% between 2003 and 2022. Waterfront/view land sales decreased significantly between 2003 and 2013, before bouncing back to close to 2003 levels in 2022, with only around a 17% difference.

Commercial/Industrial Sales

Table 10.24 shows sales of commercial and industrial property during the years 2003, 2007, 2013, and 2022. In the “total” row, the average sold price figure is the average sold price for the four years of data (2003, 2007, 2013, and 2022) and the percent change in average sold price represents the change in average price between 2003 and 2022.

Table 10.24 shows that the average MLS sold price for commercial/industrial property in 2022 was \$453,811, a decrease of \$649,673 (59%) from the 2003 average sold price of \$1,103,484. Note that there were a low number of sales in 2003 that have pushed up the average sold price far above other years. Additionally, total sold price increased by over \$1.6 million between 2003 and 2022, from just over \$11 million to over \$12.7 million.

Table 10.24: MLS, Commercial/Industrial Sold, Door County

Year	Total Number Sold	Total Sold Price	Average Sold Price
2003*	10	\$11,034,844	\$1,103,484
2007*	26	\$9,034,616	\$347,486
2013*	27	\$6,564,031	\$243,112
2022	28	\$12,706,700	\$453,811
2003-2022			
# Change	18	\$1,671,856	-649,673
% Change	180.00%	15.15%	-58.87%

Source: Door County Multiple Listing Service, for the years cited.

*Inflation-adjusted to 2022.

Vacant Land Sales

Table 10.25 shows sales of inland vacant property during the years 2003, 2007, and 2013. In the “total” row, the average sold price figure is the average sold price for the four years of data (2003, 2007, and 2013, and 2022) and the percent change in average sold price represents the change in average price between 2003 and 2022. The MLS average sold price for inland vacant land was \$99,995 in 2022, a decrease of \$25,242 (20%) from the average sold price of \$125,237 in 2003.

Table 10.25: MLS, Inland Vacant Property Sold, Door County

Year	Total Number Sold	Total Sold Price	Average Sold Price
2003*	156	\$19,536,855	\$125,237
2007*	179	\$18,956,601	\$105,903
2013*	122	\$10,472,758	\$85,843
2022	239	\$29,286,869	\$99,995
2003-2022			
# Change	83	\$9,750,014	(\$25,242)
% Change	53.21%	49.91%	-20.16%

Source: Door County Multiple Listing Service, for the years cited.

*Inflation-adjusted to 2022.

Table 10.26 shows sales of waterfront or waterview vacant property during the years 2003, 2007, 2013, and 2022. In the “total” row, the average sold price figure is the average sold price for the four years of data (2003, 2007, 2013, 2022) and the percent change in average sold price represents the change in average price between 2003 and 2022. The MLS average sold price for waterfront/waterview vacant property was \$417,708 in 2022, an increase of \$151,056 (over 56%) from the average sold price of \$266,652 in 2003.

Table 10.26: MLS, Vacant Land Waterfront/View Sold, Door County

Year	Total Number Sold	Total Sold Price	Average Sold Price
2003*	57	\$15,199,472	\$266,652
2007*	29	\$12,650,072	\$436,209
2013*	21	\$5,454,689	\$259,747
2022	40	\$16,708,300	\$417,708
2003-2022			
# Change	-17	\$1,508,828	\$151,056
% Change	-29.82%	9.93%	56.65%

Source: Door County Multiple Listing Service, for the years cited.

*Inflation-adjusted to 2022.

DEMAND AND SUPPLY

This section discusses demand for and supply of land in order to identify potential shortages or surpluses of land for future residential, commercial/industrial, and agricultural uses. This section does not include the future land use maps created in 2024, which can be found in Volume I of this plan.

The availability of land to accommodate future growth was analyzed using the acreage of assessed land uses. For example, a 40-acre parcel of which 39 acres is being farmed and one acre is being used for residential purposes will have two assessment categories, 39 acres for the agricultural use and one acre for the residential use. Only the one acre of residential area is used in calculating current and future acreage requirements for residential land.

RESIDENTIAL DEMAND AND SUPPLY

The 9,154 new housing units projected to be “demanded” in Door County between 2020 and 2050, as discussed in Chapter 4, Housing, will require additional land (supply). In order to project how much land will be demanded during this planning period, the number of projected new housing units was multiplied by the current average assessed acreage for residential uses. The calculations are described below and are also shown in Table 10.27. This figure was then compared against the acreage of areas deemed appropriate for residential development, as mapped on the future land use maps, in order to identify any potential shortages of residential land of the planning period.

The current average size of an improved residentially assessed land area is 3.3 acres, calculated by dividing the total acreage of residentially assessed improved land in the county (63,471 acres) by the number of parcels assessed residentially that have housing units present (19,483). (See Table 10.27.)

Table 10.27: Residential Land Use Demand & Supply, Door County

	Assessed Area
a) Number of Parcels w/ Existing Housing Unit	19,483
b) Residential Acres w/ Existing Housing Unit	63,471
c) Current Density (b/a)	3.3
d) Projected Additional Housing Units (2020 - 2050)	9,154
e) Projected Future Need Residential Acres (c*d)	30,208
f) Acres of Vacant/Minimally Developed Land w/in 2045 Residential Planning Areas*	27,304
Total Excess/Shortage (e-f)	-2,904

Source: Door County Real Property Listing, July, 2022; Door County Comprehensive and Farmland Preservation Plan 2045, Future Land Use Maps.

Based on the above calculations, and as shown in line “e”, an additional 30,208 acres of residential land is projected to be needed for residential development through 2045. (3.3 average residentially assessed land acres x 9,154 projected new housing units = 30,208 acres needed.) Per these calculations, it appears possible there is a potential shortage of 2,904 acres of land needed for the county’s projected growth. This analysis, however, does not take into consideration the density of either existing or future housing units.

Within the Real Property Listing records, residential multi-unit buildings with four or more units are generally assessed as commercial properties and cannot be distinguished from other commercial uses within the database. Subsequently, some of the 19,483 parcels have more than one housing unit, but each parcel record only gets counted as having one housing unit.

This Plan and the County’s zoning ordinance encourage greater density in Core, Commercial, and High Density areas. There are 5,123 acres of Core Area where density is allowed 24 bedrooms per acre. There are also 1,727 acres of High Density, Mixed Commercial, and General Commercial outside of Core Areas where density is allowed at 12 bedrooms per acre. Presumably, this density allowance will take care of or alleviate any potential residential acreage shortage.

Note that potential developable areas for projected residential uses quantified in Table 10.27 used the residential land use categories on the future land use maps, as listed below and as described in Chapter 9, Land Use, Volume I, Vision and Goals.

- **Residential** – Areas designated as “Residential” are intended to be developed predominantly with single-family uses, or, where allowed by zoning or other ordinance, mobile homes, group quarters, or non-transient multi-family buildings. Some parcels designated as “Residential” may currently contain duplexes, multi-family developments, or resorts, if those uses are located on parcels currently zoned for primarily single-

family residential development, or if the municipality wished to ensure that the long-term development of the property would be primarily residential rather than commercial in nature. “Residential” areas include the majority of the county’s shorelines and areas

containing smaller lots and/or emerging small lot residential development patterns.

- Rural Residential** – Areas designated as “Rural Residential” are intended to develop with predominantly single-family residential uses, generally on larger parcels and in areas removed from designated community centers, core areas, or “downtowns.” These areas consist primarily of wooded uplands, areas where agricultural activity has greatly diminished, and certain areas adjacent to existing developed areas. Typically, public sewer is not available, though some of these areas have been platted or are beginning to develop at relatively low densities. Development in these areas should continue at modest densities and be consistent with the generally rural character. Commercial activity should be discouraged except for uses that are compatible with lower density residential development.

The additional 30,208 acres of potentially needed residential land are projected to be developed through the planning period as shown in Table 10.28. See the section in Chapter 4, Housing, entitled “Total Housing Unit Projection,” for discussion on how projections were developed for each of decade through 2050; the five-year figures shown in Table 10.28 are pro-rated based on these decade projections.

Table 10.28: Projected 5-Year Residential Land Use Demand, Door County

Years	5-Year Growth Projections	% Growth	Residential Assessed Area Projection
2020 - 2025	1,290	14.1%	4,257
2025 - 2030	1,290	14.1%	4,257
2030 - 2035	1,780	19.4%	5,874
2035 - 2040	1,780	19.4%	5,874
2040 - 2045	1,507	16.5%	4,973
2045 - 2050	1,507	16.5%	4,973
Total	9,154	100.0%	30,208

Source: U.S. Census Bureau and Wisconsin Department of Administration.

*See Table 4.15, Chapter 4, Housing.

COMMERCIAL AND INDUSTRIAL DEMAND AND SUPPLY

Projections as to future commercial and industrial land use demand are generally based on the ratio of the current land area where activities occur to the current land area where residential uses occur. (Residential demand/projections are based on population projections, but there is no equivalent upon which to base commercial and industrial demand/projections.) Note that the manufacturing assessment category from the Real Property Listing database was used for the industrial future land use component, as described in more detail below.

Currently, for commercial and industrial assessments, there are 2,539 improved properties throughout Door County, consisting of 5,238 acres in assessed area and 6,755 acres in total parcel area. The calculations conducted to project the future commercial and industrial land use acreage requirements, which assume constant proportions of commercial and industrial

land use acreage to residential land use acreage, are described below and are also shown in Table 10.28. Note that the assumption to hold these ratios constant is probably overly optimistic, given that a significant component of the county's population growth through 2045 is expected to be from in-migration of retirees rather than workers.

There are currently 6,941 acres of commercially and industrially assessed land area and 63,471 acres of residentially assessed land area. The ratio between those two figures is .109. Applying that ratio to the projected total of residentially assessed land area using the assessed acreage, 93,679 acres (63,471 [current] + 30,208 [additional projected]), the projected need for future commercial and industrial uses is 10,211 assessed acres. Subtracting existing commercial and industrial assessed acres (6,941) from that figure, the county will need through the year 2045 a projected additional 3,270 acres of commercially and industrially assessed land.

Potential developable areas for projected commercial and industrial uses was quantified using the commercial and industrial land use categories designated on the 2045 future land use maps, as listed below and as described in Chapter 9, Land Use, Volume I, Vision and Goals. Note that the commercial and industrial uses are analyzed together, primarily because of overlapping future land use category and DOR assessment category definitions and the fact that areas planned for industrial use on the future land use maps contain a large share of vacant and minimally developed land assessed for commercial uses.

- Commercial** – “Commercial” areas are those intended for development with retail sales, trade of goods and/or services, commercial offices, and commercial lodging establishments and are found largely in community centers, core areas, or “downtowns.” Commercial areas should maintain defined boundaries, avoid excessive access points to major roads by encouraging shared driveways or internal circulation patterns, and have buffering or screening of light industrial uses and storage and parking areas from adjacent public rights-of-way and residential areas. Highway corridor development should avoid further strip development and loss of community separation by limiting future development density, employing stringent setbacks, and requiring screening of new uses. Note that the future land use maps depict many “outlying” (i.e., non-core) commercial areas, reflecting existing commercial zoning or businesses such as multiple occupancy developments; when redevelopment is proposed for the latter, it should be undertaken carefully and with consideration for neighborhood compatibility.
- Mixed Commercial/Residential** – Areas designated as “Mixed Commercial/Residential” are intended to accommodate a variety of commercial and residential activities, typically higher-density and in designated community centers, core areas, or “downtowns.” There are also several small “Mixed Commercial/Residential” areas scattered throughout the county outside the core areas, most of which have historically been minor development nodes and which are usually situated at a major crossroads. Unlike core areas, public sewer is not expected to extend to any of these outlying areas. Development in these outlying areas should avoid large-scale projects that would conflict with the “small town” character of these communities, alter the visual quality of the surrounding areas, or create conflicts with surrounding agricultural uses.

- Industrial** – “Industrial” lands are intended for uses such as fabrication, wholesaling, or long- term storage of products and for extraction (mining) or transformation of materials. Note that, as described previously, the “manufacturing” DOR assessment category “includes all land, buildings, structures, and other real property used in manufacturing, assembling, processing, fabricating, making, or milling tangible personal property. It also includes warehouse, storage facilities, or offices in support of the manufacturing property.”

There are 13,568 acres of vacant or minimally developed land located within the future land use categories described above. Based on the five-year residential land use demand percentages shown in Table 10.27, the additional 3,270 acres of commercial and industrial land needed through the planning period are projected to be developed as shown in Table 10.28.

Table 10.28: Projected 5-Year Commercial and Industrial Land Use Demand, Door County

Years	% Growth	Comm./Ind. Assessed Area Projection
2024	--	--
2025 - 2030	14.1%	461
2030 - 2035	14.1%	461
2035 - 2040	19.4%	636
2040- 2045	19.4%	636
2030 - 2035	16.5%	538
2035 - 2040	16.5%	538
Total	100.0%	3,270

Source: U.S. Census Bureau and Wisconsin Department of Administration.

AGRICULTURAL DEMAND AND SUPPLY

Currently, there are roughly 103,351 acres of assessed agricultural land in Door County. Based on local as well as regional trends, agricultural land uses are expected to continue to decline in Door County over the 20-year planning period. The 2022 USDA Agricultural Census shows that both the number of and acreage comprised by agricultural uses continues to decrease. Between the 1987 and 2022 Censuses, Door County lost 39,202 acres (-27%) of its farmed land and 280 (-31%) of its total number of farms. Over the long-term, the total amount of agricultural land is expected to continue shrinking; as dairy operations in the county decline, so will the total amount of land dedicated to agriculture. On the positive side, the production of milk from cows, row crops (corn, soybean, etc.), nursery greenhouse, cattle and calves, and fruit production are expected to stay about the same.

RESOURCES AND FURTHER INFORMATION

LOCAL AGENCIES

Door County (<http://www.co.door.wi.gov>)

- **Land Use Services Department** ([Land Use Services | Door County, WI](#))
The department consists of five areas: zoning, sanitarian, real property listing, GIS/Addressing, and Planning. The Resource Planning Committee oversees the Land Use Services Department and the Board of Adjustment helps administer the zoning ordinance.
- **University of Wisconsin-Extension, Door County** ([Extension Door County – University of Wisconsin-Madison](#))
The Door County UW-Extension Office works to bring knowledge of the University to Door County citizens and to help people apply this information.

Door County Board of REALTORS® (DCBR) ([Door County Board of REALTORS | Door County Board of REALTORS \(dcb.org\)](#))

The DCBR is the local professional association for real estate agents working in Door and Kewaunee Counties. The DCBR collects a variety of information related to housing sales and listings.

Northeast Wisconsin Multiple Listing Service (MLS) ([REALTORS Association of Northeast Wisconsin \(ranw.org\)](#))

The Northeast Wisconsin MLS serves multiple counties, including Door County.

REGIONAL AND STATE AGENCIES

Bay-Lake Regional Planning Commission (BLRPC) ([Home :: Bay-Lake Region Planning Commission \(baylakerpc.org\)](#))

BLRPC provides planning services on area-wide issues, represents local interests on state and federal planning activities, and provides local planning assistance to communities in the Bay-Lake Region. A variety of regional and local planning documents can be found on their website.

Wisconsin Department of Administration – Division of Intergovernmental Relations ([DOA Division of Intergovernmental Relations \(wi.gov\)](#))

The Division of Intergovernmental Relations supports counties, municipalities, citizens, and businesses by providing support services in land use planning, land information and records modernization, municipal boundary review, plat review, demography, and coastal management programs.

Wisconsin Department of Agriculture, Trade, and Consumer Protection – Farmland Preservation Program ([DATCP Home Farmland Preservation Program \(wi.gov\)](#))

DATCP works to assure safe food; healthy people, animals, plants, and environment; vibrant agriculture; and fair business practices.

Wisconsin Department of Natural Resources (DNR) ([Wisconsin Department of Natural Resources \(DNR\)](#)
[| Wisconsin DNR](#))

The DNR is dedicated to the preservation, protection, management, and maintenance of Wisconsin's natural resources. It is responsible for implementing the laws of the state and, where applicable, the laws of the federal government that protect and enhance the natural resources of our state.

Wisconsin Department of Revenue ([DOR Wisconsin Department of Revenue Portal](#))

The mission of the Department of Revenue is to administer Wisconsin's tax system to provide revenue that funds state and local government services.

Wisconsin Department of Safety and Professional Services ([DSPS Home \(wi.gov\)](#))

The Department of Safety and Professional Services is responsible for ensuring the safe and competent practice of licensed professionals in Wisconsin and administering and enforcing laws to assure safe and sanitary conditions in public and private buildings.