Definitions

Comprehensive Plan Use	Land Use	Zoning
A tool used to implement a vision for future land use.	A tool used to assess property. Taxes are determined based on the actual use of the land. The assessment code (see below) is assigned based on the current use, not on the Comprehensive Plan Use or on a Zoning District.	A tool used to protect the value of property, prevent the establishment of nuisances, ensure compatibility between adjacent uses of land and protect & properly use natural resources.
Although the Comprehensive Plan has no regulatory power, it states specific land development and preservation goals. These goals are intended to guide both the Plan Commission and Town Board in making both day-to-day and long-range land use decisions.	A parcel may have several assessment codes. The codes are based on USE. For example, a farmstead may have an acre surrounding their house (coded G1), 20 acres crop land (coded G4) and another 10 acres of woodland (coded either G5m or G6).	Zoning is a "police power" regulation. Activity within a zoning district must comply with the allowed use. A zoning district is geographically specific with legal descriptons of each boundary.
Taxes are not based on a projected future use (or Comprehensive Plan Use).	The taxes would reflect the assessed value of EACH USE. [Ag land is valued much lower than residential use, commercial use is valued higher than residential use, etc.]	Taxes are not based on zoning.
Categories:	Assessment Code:	Zoning Districts:
large lot residential	G1 - residential	Residential
small lot residential	G2 - commercial	Rural (Residential)
commercial	G3 - manufacturing	General Ag
conditional commercial corridor	G4 - agricultural	Exclusive Ag
conservancy	G5 - undeveloped	Commercial
active ag	G5m - agricultural forest	Light Industrial
quarry	G6 - productive forest	Recreation & Natural Resources
environmental access easement	G7 - other	Public & Institutional