

Sample Resolution of Town Board to Propose Exceeding Levy Limits

(Only for Towns Under 3,000 in population)

Whereas, the State of Wisconsin has adopted levy limits on town, village, city and county levies for 2016 and thereafter under s. 66.0602 of Wis. Statutes;

Whereas, s. 66.0602 of Wis. Statutes limits the allowable local levy for 2016 to a percentage increase of no more than the greater of (a) 0% of the 2015 payable 2016 adjusted actual levy as calculated under the state's levy limit law** or (b) a percentage equal to the percent change in equalized value due to net new construction; which for the Town of _____ is _____ percent;

Whereas, the Town Board of the Town of _____, _____ County believes that for the 2016 tax levy (collected in 2017) it is in the town's best interest to exceed the state levy limit as described above by a greater percentage than _____. *{insert the option that applies to your town (a) 0% or (b) percent of net new construction, if greater than 0%}*

Whereas, the Town of _____ 2015 payable 2016 adjusted actual levy is \$_____ (typically provided on line 4 of the Municipal Levy Limit Worksheet from WI DOR); And further whereas the state law would limit the increase to \$_____ (\$0 or dollar amount allowed for net new construction) for an allowable town tax levy of \$_____ (typically line 7 of the Municipal Levy Limit worksheet) before adjustments, for 2016, collected in 2017.

Now Therefore the Town Board of the Town of _____, _____ County does hereby resolve and order as follows:

1. The town board supports an increase in the town tax levy for 2016 that will exceed the state levy limit.

2. The town board directs that the question of increasing the town tax levy for 2016 (to be collected in 2017) by _____ percent (*insert the percentage increase of the proposed levy over the allowable levy for 2016*), which would increase the town levy by \$_____ (*insert dollar amount of proposed increase*) for a total town tax levy of \$_____ (*insert total dollar amount of proposed 2016 town tax levy*), shall be placed on the agenda for the special town meeting to be held on _____, 2016.

Adopted this _____ day of _____, 2016.

Signature of Town Chair: _____

Attested by Town Clerk: _____

*Note this resolution must be posted within 30 days of adoption by the town board, pursuant to s. 60.80 of Wis. Statutes. It also needs to be adopted by the town board at least 15 days prior to the special town elector meeting at which it will be voted on. This is because the special town elector meeting must be noticed at least 15 and not more than 20 days in advance pursuant to s. 60.12, Wis. Stat.

**Note that the starting point for this year's levy may not always be last year's actual levy. In some cases the starting levy for this year may be "adjusted" if there is a reduction due to a debt payment coming off the levy or a reduction for services transferred to other governmental units, etc. Please contact the Wisconsin Department of Revenue at (608) 261-5360 if you have questions about your allowable levy for this year.

Sample Special Town Meeting of Electors Notice

(For Towns Under 3,000 Seeking Levy Limit Increase)

Town of _____, _____ County

Notice is hereby given that a special town meeting of the Town of _____, _____ County, Wisconsin, will be held in the town at _____ {state location of meeting: town hall or other building and provide street address} on the _____ day of _____, 2016 at _____ o'clock _____m. {In the alternative, you may state: the town elector meeting will be held immediately following the completion of the Public Hearing on the proposed 2017 town budget which begins at _____m.}

for the following purposes:

1. To establish the compensation for elected town officers pursuant to s. 60.10(1)(b)1, Wis. Stat. (Any approved changes will not become effective until the start of the new terms in April 2017 for those elected in odd number years or April 2018 for those supervisors on larger town boards who are elected in even numbered years) *{Setting wages is optional, but note that the compensation for any town supervisor elected in April 2017 will be locked in as of the deadline for filing nomination papers for the office-the first Tuesday in January 2017--so any desired changes must be voted on by the electors before then. See s. 60.32(4), Wis. Stat.}*
2. To consider the adoption of a resolution by the town meeting endorsing a town board resolution which proposes that the town levy exceed the state allowable levy limit under s. 66.0602 of Wis. Statutes, specifically a proposed tax levy which would exceed the allowable town tax levy for 2016 by _____ percent which would be a dollar increase of \$_____ (*insert proposed dollar amount of increase for 2016 over the allowable levy for 2016*);
3. To approve the 2016 total town tax levy to be collected in 2017 pursuant to s. 60.10(1)(a) of Wis. Statutes.

Dated this _____ day of _____, 2016.

By: _____

Town Clerk of the Town of _____

{Note that towns may *either* post this notice in 3 places (or one physical posting place and a town maintained website) not more than 20 nor less than 15 days before the special town meeting or publish this notice as a Class 2 notice in a qualified newspaper.}

Please note this sample Special Town Meeting of Electors Notice is in addition to the Notice of Public Hearing that must be posted in 3 places at least 15 days in advance of the public hearing, per s. 65.90(3)(a)1, Wis. Statutes.

**Sample Resolution for Electors to Exceed the Levy Limit at Special Town Meeting of the Electors
(For Towns Under 3,000 Seeking Levy Limit Increase)**

Whereas, the State of Wisconsin has imposed levy limits under s. 66.0602 of the Wis. Statutes for town tax levies in 2016 and thereafter;

Whereas, s. 66.0602(5) of Wis. Statutes allows the town electors in towns under 3,000 in population to exceed the maximum allowable levy limit by adoption of a resolution at a town meeting of the electors;

Whereas, the town board has adopted a resolution supporting an increase in the town tax levy which would exceed the maximum allowable state levy limit for the Town of _____ ;

Whereas, this Special Town Meeting of the electors has been called and noticed to consider the adoption of a resolution to endorse the town board's resolution to exceed the state levy limits; specifically by increasing the allowable town tax levy for 2016 (collected in 2017) by _____ percent;

Now, therefore, the special town meeting of the Town of _____, _____ County, Wisconsin, by a majority vote of the eligible electors voting on this _____ day of _____, 2016 duly assembled and voting resolves and orders as follows:

BE IT HEREBY RESOLVED, that the town electors of the Town of _____, _____ County, Wisconsin endorse the town board resolution to increase the town tax levy for 2016 (collected in 2017) by _____ percent over the allowable 2016 levy, which is an increase of \$ _____ over the allowable 2016 town tax levy.

The town clerk shall properly post or publish this resolution as required by law under s. 60.80(1)(a) of Wis. Statutes within 30 days of adoption.

Adopted this _____ day of _____, 2016, at a Special Town Meeting.

Number of town electors voting aye _____

Number of town electors voting nay _____

Number abstaining or not voting (if determined) _____

Signature of Town Meeting Chairperson _____

Signature of Town Clerk _____

(Within 14 days after adoption of the resolution, the town clerk shall certify the results of the vote to the Wisconsin Department of Revenue. See s. 66.0602(5), Wis. Stat.)

Sample Resolution for Electors to Adopt the Town Tax Levy at Special Town Meeting of the Electors

Whereas, s. 60.10(1)(a) of Wis. Statutes authorizes the town electors of a town to adopt the town tax levy at a town meeting of the electors;

Whereas, a special town meeting of the electors has been called for this _____ day of _____, 2016;

{ *Optional paragraph, to be used only if the electors have approved exceeding the state allowable levy limits either by town meeting vote or by a referendum vote:* Whereas, the electors, after proper notice, have with a special town meeting [or referendum] vote, authorized the Town of _____ to exceed the allowable state levy limit; }

Now, therefore, the special town meeting of the Town of _____, _____ County, Wisconsin, by a majority vote of the eligible electors voting on this _____ day of _____, 2016 duly assembled and voting resolves and orders as follows:

BE IT RESOLVED, the town electors of the Town of _____, _____ County, Wisconsin hereby adopt the town tax levy for 2016 to be collected in 2017 in the amount of \$ _____ (*insert the total town tax levy to be collected including any debt service payments, etc.*).

The town clerk shall properly post or publish this resolution as required by law under s. 60.80(1)(a), Wis. Statutes within 30 days of adoption.

Adopted this _____ day of _____, 2016, at a Special Town Meeting.

Number of town electors voting aye _____

Number of town electors voting nay _____

Number abstaining or not voting (if determined) _____

Signature of Town Meeting Chairperson _____

Signature of Town Clerk _____

*Note this resolution must be posted within 30 days of adoption by the town electors, pursuant to s. 60.80 of Wis. Statutes.