



**Resolution No. 06-04/21**

**Requesting Elimination of the Current 0% Allowable Levy Increase Beyond the Change in the Equalized Value Due to Net New Construction**

Moved/Sponsored by: Executive and Finance Committees

**WHEREAS**, in 2012, the State of Wisconsin imposed limits on town, village, city, and county property tax levies under Wis. Stat. §66.0602; and,

**WHEREAS**, Wis. Stat. §66.0602 limits that increase to the local property tax levy to no more than the greater of (a) 0% of last year's actual levy or (b) a percentage equal to the percentage change in equalized value due to new construction less improvements removed (net new construction); and,

**WHEREAS**, the percentage of net new construction in some Wisconsin municipalities used to calculate the increase in the operating levy allowance has significantly lagged the CPI-U over this period; and,

**WHEREAS**, as a result, affected municipalities have been forced to absorb inflationary increases in normal operating expenditures with no offsetting increase in revenues; and,

**WHEREAS**, unexpected increases in the expenditures for certain items, particularly unfunded mandates such as the cost of Child Protective Services, has compounded this issue; and,

**WHEREAS**, Wisconsin municipalities have taken measures to curb spending by cutting costs, eliminating positions, limiting employee wage increases, reducing program offerings, and postponing necessary work on highway infrastructure; and,

**WHEREAS**, to continue to provide essential services to county citizens, some counties have resorted to using debt to fund qualified expenditures previously funded in their operating levies resulting in a higher cost to those counties' taxpayers; and,


**WHEREAS**, some Wisconsin municipalities may soon be unable to continue to fund operating levies by using debt; and,

**WHEREAS**, the use of the referendum process to exceed the levy limit for normal operating and mandated costs presents a risk for counties to be able to fund operations should such a referendum fail.

**NOW, THEREFORE, BE IT RESOLVED**, that the Walworth County Board of Supervisors requests elimination of the current 0% allowable levy increase beyond the change in the equalized value due to net new construction and replacing it with an appropriate levy allowance, as determined by a review by the Wisconsin Legislature and Governor, that adequately reflects annual inflationary increases and the continual escalating cost of state mandated services.

1 **BE IT FURTHER RESOLVED** that the County Clerk is directed to send a copy of this  
2 resolution to Governor Evers, the Joint Finance Committee of the Wisconsin Legislature, the  
3 state legislators for Walworth County and the Wisconsin Counties Association.

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8 Nancy Russell  
9 County Board Chair

  
Kimberly S. Bushey  
County Clerk

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11 County Board Meeting Date: April 20, 2021

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13 Action Required: Majority Vote  X  Two-thirds Vote \_\_\_\_\_ Other \_\_\_\_\_

Policy and Fiscal Note is attached.  
Reviewed and approved pursuant to Section 2-91 of the Walworth County Code of Ordinances:

DocuSigned by: <u>Michael Cotter</u> 4/6/2021 Michael P. Cotter Corporation Counsel	DocuSigned by: <u>Jessica Conley</u> 4/6/2021 Jessica Conley Finance Director
DocuSigned by: <u>Mark W. Lubarda</u> 4/8/2021 Mark W. Lubarda County Administrator	

If unsigned, exceptions shall be so noted by the County Administrator.

This Resolution Ordinance was:  
adopted: Roll Call/U.C./Voice  
rejected/Referred/Laid Over  
yes: Noes: Absent:  
date April 20, 2021



