

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.

BE IT FURTHER RESOLVED that the C	ounty Clerk is directed to send a cor	ov of this
resolution to Governor Evers, the Joint Fina	nce Committee of the Wisconsin Le	gislature the
state legislators for Walworth County and th	e Wisconsin Counties Association.	8.0
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Nancy Russell	Kimberly S. Bushey	
County Board Chair	County Clerk	
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County Board Meeting Date: April 20, 202	1	
Action Required: Majority Vote X	_ Two-thirds Vote	Other
Policy and Fiscal Note is attached.		
Policy and Fiscal Note is attached. Reviewed and approved pursuant to Section 2-91 of	f the Walworth County Code of Ordinances	:
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Reviewed and approved pursuant to Section 2-91 of	DocuSigned by:	
Reviewed and approved pursuant to Section 2-91 of Michael Coffer 4/6/2021	Jessica Cowley	4/6/2021
Reviewed and approved pursuant to Section 2-91 of Michael Coffer 4/6/2021 Michael Processer Date	Jessica Cowley Jessica Footings	
Reviewed and approved pursuant to Section 2-91 of Docustand by: Michael Coffer 4/6/2021 Michael Processes Date Corporation Counsel	Jessica Cowley	4/6/2021
Reviewed and approved pursuant to Section 2-91 of Docusigned by: Michael Lefter	Jessica Cowley Jessica Footings	4/6/2021
Reviewed and approved pursuant to Section 2-91 of Docusigned by: Michael Lefter Michael Proceeding Date Corporation Counsel Docusigned by: Mark W. Luberda 4/8/2021	Jessica Cowley Jessica Footings	4/6/2021
Reviewed and approved pursuant to Section 2-91 of Docusigned by: Michael Lefter	Jessica Cowley Jessica Footings	4/6/2021

Resolution Ordinance was:

displied: Roll Call/U.C. Voice

Ac;ected/Referred/Laid Over

Ayes: Noes: Absent:

Date April 20, 2021

Policy and Fiscal Note Resolution No. 06-04/21

- I. Title: Requesting Elimination of the Current 0% Allowable Levy Increase Beyond the Change in the Equalized Value Due to Net New Construction
- II. Purpose and Policy Impact Statement: The purpose of this resolution is to request that the State Legislature and the Governor eliminate the current 0% allowable levy increase beyond the change in the equalized value due to net new construction and replace it with an appropriate levy allowance that adequately reflects annual inflationary increases and the continual escalating cost of state mandated services.
- III. Budget and Fiscal Impact: Passage of this resolution will have no fiscal impact on the 2021 or 2022 budgets.

IV.	Referred to the following standing committees for consideration and date of
	referral:

Committee:	Executive Committee	Meeting Date: March 15, 2021

Vote: 4-1

Committee: Finance Committee Meeting Date: March 18, 2021

Vote: 3-1

County Board Meeting Date: April 20, 2021

impacts associated with pa	assage of the attached reso	olution.	
—Docusigned by: Michael Cotter	4/6/2021	Jussica Conley	4/6/2021
Michael PocConter Corporation Counsel	Date	Jessie Contegue	Date
Mark W. Luberda	4/8/2021		
Markowskubercha County Administrator	Date		

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