RESOLUTION OF TOWN BOARD PROPOSING TO EXCEED LEVY LIMIT VIA SPECIAL TOWN ELECTOR MEETING

Town of Wayne, Washington County Resolution No. 2022-03

Whereas, the State of Wisconsin has imposed levy limits on town, village, city, and county levies for 2022 and thereafter under Wis. Stat. § 66.0602;

Whereas, Wis. Stat. § 66.0602 limits the allowable local levy for 2022 to a percentage increase of no more than the <u>greater</u> of (a) zero percent of the 2021 payable 2022 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 less improvements removed, which for the <u>Town of Wayne</u> is <u>2.844%</u> (Net new construction % from LLW Line 6);

Whereas, the town board of the <u>Town of Wayne</u>, <u>Washington County</u>, believes that for the 2022 tax levy (to be collected in 2023) it is in the town's best interest to exceed the state levy limit as described above by a greater percentage than <u>2.844%</u> (Net new construction % from LLW Line 6);

Whereas, the <u>Town of Wayne's</u> 2021 payable 2022 adjusted actual tax levy was <u>\$257,573</u> (LLW Line 4), and further whereas the state law would limit this year's increase to <u>\$7,325.38</u> (LLW Line 4 x Net new construction % from LLW Line 6), for a total allowable town tax levy *before* adjustments for 2022 (to be collected in 2023) of <u>\$264,427</u> (LLW Line 8);

THEREFORE, the town board of the <u>Town of Wayne</u>, <u>Washington County</u> does hereby resolve and order as follows:

- 1. The town board supports an increase in the town tax levy for 2022 that will exceed the amount allowed by the state levy limit.
- 2. The town board directs that the question of increasing the allowable town tax levy for 2022 (to be collected in 2023) by 3.782% (Dollar amount of requested levy increase ÷ LLW Line 8 x 100), which would increase the town levy by \$10,000 (Dollar amount of requested levy increase), for a total town tax levy (after adjustments) of \$274,427 (Dollar amount of requested levy increase + LLW Line 10)**, shall be placed on the agenda for the special town elector meeting to be held on November 16, 2022.

Adopted this 19th day of October, 2022.***

Signature of Town Clerk:

^{*} The starting point for this year's levy may not always be last year's actual levy. In some cases the allowable 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) 266-8618 if you have questions about your allowable levy for this year.

^{**} The total town tax levy may include positive or negative adjustments from Sections B, C, and/or D of the Municipal Levy Limit Worksheet.

^{***} The town clerk must post or publish a Class 1 notice of this resolution within 30 days after its adoption. See Wis. Stat. § 60.80(1)(c). Further, this resolution must 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. See Wis. Stat. § 60.12.