

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

**Town of Wayne, Washington County  
Resolution No. 2023-05**

Whereas, the State of Wisconsin has imposed levy limits on town, village, city, and county levies for 2023 and thereafter under Wis. Stat. § 66.0602;

Whereas, Wis. Stat. § 66.0602 limits the allowable local levy for 2023 to a percentage increase of no more than the greater of (a) zero percent of the 2022 payable 2023 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 Town of Wayne is **2.682% (Net new construction % from LLW Line 6)**;

Whereas, the town board of the Town of Wayne, Washington County, believes that for the 2023 tax levy (to be collected in 2024) it is in the town's best interest to exceed the state levy limit as described above by a greater percentage than **2.682% (Net new construction % from LLW Line 6)**;

Whereas, the Town of Wayne's 2022 payable 2023 adjusted actual tax levy was **\$274,899 (LLW Line 4)**, and further whereas the state law would limit this year's increase to **\$7,373 (LLW Line 4 x Net new construction % from LLW Line 6)**, for a total allowable town tax levy *after* adjustments for 2023 (to be collected in 2024) of **\$301,023 (LLW Line 10)**;

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

1. The town board supports an increase in the town tax levy for 2023 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 2023 (to be collected in 2024) by **3.986% (Dollar amount of requested levy increase ÷ LLW Line 10 x 100)**, which would increase the town levy by **\$12,000 (Dollar amount of requested levy increase)**, for a total town tax levy (*after* adjustments) of **\$313,023 (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 15, 2023.

Adopted this 18th day of October, 2023.\*\*\*

Signature of Town Chair: \_\_\_\_\_

Signature of Town Clerk: \_\_\_\_\_

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\* 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.