Resolution 2019-09-45

Request Elimination of the 0% Levy Cap Imposed on Wisconsin Counties

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; and

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

WHEREAS, as a result, Lincoln County has been forced to absorb inflationary increases in normal operating expenditures with no offsetting increase in revenues; and

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

WHEREAS, Lincoln County has 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

NOW, THEREFORE BE IT RESOLVED, that the Lincoln County Board of Supervisors requests complete elimination of the current 0% tax levy cap or replacing it with a levy allowance that adequately reflects the increases in everyday costs incurred by Wisconsin Counties; and

BE IT FURTHER RESOLVED, that the County Clerk is directed to send a copy of this resolution to Governor Evers, the Joint Finance Committee of the Wisconsin Legislature, the state legislators for Lincoln County, the Wisconsin Counties Association and all other Wisconsin counties.

Dated: September 17, 2019

Introduced by: Administrative & Legislative Committee
Date Passed: September 4, 2019 Committee Vote: 7-0
Fiscal Impact: Increase in tax levy, up to allowable amount

Drafted by: Jason Hake, Administrative Coordinator
(As directed by the Administrative & Legislative Committee)