RESOLUTION 2021 - 63

Re: Request that the State Legislature Modify Levy Limits

WHEREAS, in an effort to control and reduce the annual increase in property tax rates, the State of Wisconsin in 2006 imposed property tax levy limits on municipal and county governments; and

WHEREAS, in 2011 the State modified the levy limit requirement by allowing local governments an annual increase in the property tax levy based upon a percentage of the value of net new construction; and

WHEREAS, in Vilas County, the allowable increase to the tax levy attributable to the annual percentage increase in the value of net new construction averages out to $95,182 per year over the last five years, and that amount fails to sufficiently fund annual increases in Vilas County operational costs; and

WHEREAS, 2020 census data indicates that the population of Vilas County increased by 7.55% or 1,617 individuals and estimated 2021 census numbers released by the Wisconsin Department of Administration on October 8, 2021, indicate that an additional number of 658 individuals now reside in Vilas County, resulting in a net gain in county population of 2,275 individuals since the 2010 census; and

WHEREAS, the 2016 – 2020 increase in Wisconsin's consumer price index (CPI) averages out to a 1.57% annual increase, according to data compiled by the Wisconsin Employment Relations Commission; and

WHEREAS, the upswing in population is causing an increase in demand for additional county services affecting all county departments; most notably the Sheriff's Office and the Highway Department; and

WHEREAS, along with all other Wisconsin counties, Vilas County continues to experience annual operational cost increases, led primarily by higher fuel, material, insurance and labor costs as indicated by the annual rate of increase in the CPI; and

WHEREAS, all other sources of Vilas County revenues, including the annual allowable increase in the property tax levy, have now proven to be insufficient to fund annual operational cost increases; and

WHEREAS, there is no reliable means other than the annual tax levy to fund for the demand for services caused by the population increase, and to fund for the annual increases in the CPI as experienced by Vilas County; and

WHEREAS, the fifteen municipalities located within Vilas County are also experiencing similar operational cost funding shortfalls.

NOW, THEREFORE, BE IT RESOLVED by the Vilas County Board of Supervisors in session this 26th day of October, 2021 that we hereby request the Wisconsin State Legislature to consider the following modifications to the levy limits imposed upon Wisconsin municipal and county governments:

1. In 2022 for 2023, permit all units of county and municipal government who have experienced an increase in population since the 2010 census, a onetime allowable increase to the county's base levy amount of no more than 10% above their adopted 2022 property tax levy.

2. Also in 2022 for 2023, permit an annual allowable increase in the property tax levy based upon the existing formula of a percentage of the annual increase in the value of net new construction plus the annual overall percentage increase in the Wisconsin consumer price index as compiled annually by the Wisconsin Employment Relations Commission

BE IT FURTHER RESOLVED, that the County Clerk provide a copy of this resolution to Governor Tony Evers, to all of the state legislators representing Vilas County and to the Wisconsin Counties Association.

FISCAL COMMENT:
☐ Included within Resolution
☐ See Attached
☐ Not applicable

_____
Finance Director

H. R. REVIEW
☐ Approved
☐ See Attached
☐ Not applicable

_____
Human Resources Manager

APPROVED AS TO FORM & CONTENT

_____
Corporation Counsel

SUBMITTED BY:
Vilas County Board Supervisors

_____
Ron De Bruyne

_____
Jerry Burkett