

SAMPLE: TOWN BOARD RESOLUTION PROPOSING TO EXCEED THE LEVY LIMIT VIA TOWN MEETING

**Town of Belle Plaine, Shawano County
Resolution No. 11-25**

Whereas, the State of Wisconsin has imposed levy limits on town, village, city, and county levies for 2025 and thereafter under Wis. Stat. § 66.0602;

Whereas, Wis. Stat. § 66.0602 limits the allowable local levy for 2025 to a percentage increase of no more than the greater of (a) zero percent of the 2024 payable 2025 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 Belle Plaine is 0.722 %;

Whereas, the town board of the Town of Belle Plaine, Shawano County, believes that for the 2025 tax levy (to be collected in 2026) it is in the town's best interest to exceed the state levy limit as described above by a greater percentage than 0.722 %;

Whereas, the Town of **Belle Plaine**'s 2024 payable 2025 adjusted actual tax levy was \$435,619.00, and further whereas the state law would limit this year's increase to \$3145.00, for a total allowable town tax levy after adjustments for 2025 (to be collected in 2026) of \$437980.00;

THEREFORE, the town board of the Town of Belle Plaine, Shawano, County does hereby resolve and order as follows:

1. The town board supports an increase in the town tax levy for 2025 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 2025 (to be collected in 2026) by \$100,000.00, which would increase the town levy by \$100,000.00, for a total town tax levy (after adjustments) of \$537,980.00 shall be placed on the agenda for the special town meeting to be held on November 10, 2025.

Adopted this _____ day of _____, 2025. ***

Signature of Town Chair: _____

Attested by 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. Contact the Wisconsin Department of Revenue at lgs@wisconsin.gov 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.**

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

SAMPLE: NOTICE OF SPECIAL TOWN MEETING OF THE TOWN ELECTORS*

Town of _____, _____ County

Notice is hereby given, that a special town meeting of the electors of the Town of _____, _____ County, Wisconsin will be held at the town hall located at _____, _____, Wisconsin, on the _____ day of _____, 2025, immediately following the completion of the Public Hearing on the proposed 2026 town budget, which begins at _____ p.m., for the following purposes:

OPTIONAL PARAGRAPHS:

1. (Include this paragraph *only if* the town board is proposing to exceed the levy limit)

To consider the adoption of a resolution by the electors at the town meeting endorsing a town board resolution which proposes that the town tax levy exceed the state allowable levy limit under Wis. Stat. § 66.0602, specifically a proposed tax levy which would exceed the allowable town tax levy for 2025, *after adjustments*, by _____%, for a dollar increase of \$_____.

2. (Include this paragraph *only if* the town board opts to take the adjustment from Section B, Line 5, of the Municipal Levy Limit Worksheet)

To authorize the use of unused levy capacity from the prior year, as determined by the Wisconsin Department of Revenue and as approved by the town board under resolution No. _____, adopted pursuant to Wis. Stat. § 66.0602(3)(f)3.

3. (Include this paragraph *only if* the town board has indicated that this topic should be added to the agenda. Note that any approved compensation changes will not become effective until the start of the new term in April 2026 for those last elected in April 2024, or until April 2027 for any town officers elected in April 2025. See Wis. Stat. § 60.32(4).)

To establish the compensation for elected town officers, pursuant to Wis. Stat. § 60.10(1)(b)1.

4. (Include any other items the town board would like the town electors to consider under Wis. Stat. § 60.10.)

REQUIRED PARAGRAPH for all towns (unless the town electors have voted to delegate this authority to the town board):

5. To approve the 2025 total town tax levy (to be collected in 2026), pursuant to Wis. Stat. § 60.10(1)(a).

Dated this _____ day of _____, 2025.

By: _____, Town Clerk** of the Town of _____

* This sample Notice of Special Town Meeting of Electors is *in addition to* the Notice of Public Hearing and Budget Summary towns **MUST post** in three places at least 15 days in advance of the budget public hearing. See Wis. Stat. § 65.90(3)(a)1.

** The town clerk must, not more than 20 nor less than 15 days before the special town meeting date, *either post* this notice in three physical public places, **post** in one physical public place and a town maintained website, **OR publish** this notice as a Class 2 notice in a qualified newspaper. See Wis. Stat. § 60.12(3).

**SAMPLE: TOWN ELECTOR RESOLUTION ENDORSING THE TOWN BOARD'S RESOLUTION
TO EXCEED THE LEVY LIMIT**

Town of _____, _____ County
Resolution No. _____

Whereas, the State of Wisconsin has imposed levy limits on town tax levies for 2025 and thereafter under Wis. Stat. § 66.0602;

Whereas, Wis. Stat. § 66.0602(5) allows the town electors in a town with a population of less than 3,000 to exceed the maximum allowable levy limit by adoption of a resolution at a town meeting of the town electors;

Whereas, the town board has adopted a resolution supporting an increase in the town tax levy which would exceed the maximum allowable state levy limit for the Town of _____;

Whereas, a special town meeting of the town electors has been called and properly noticed to consider the adoption of a resolution to endorse a town board resolution to exceed the state levy limits, specifically by increasing the allowable town tax levy for 2025 (to be collected in 2026) by _____%;

THEREFORE, the special town meeting of the Town of _____, _____ County, Wisconsin, by a majority vote of the eligible electors duly assembled and voting on this _____ day of _____, 2025, hereby resolves and orders as follows:

1. The town electors of the Town of _____, _____ County, Wisconsin endorse the town board's resolution to increase the town tax levy for 2025 (to be collected in 2026) by _____% over the state's allowable 2025 levy limit, for a dollar increase of \$ _____ over the allowable 2025 town tax levy.
2. The town clerk shall post or publish this resolution as required by law under Wis. Stat. § 60.80(1)(a) within 30 days after its adoption.

Adopted this _____ day of _____, 2025, at a Special Town Meeting of the Town Electors.

Number of town electors voting aye _____

Number of town electors voting nay _____

Number abstaining or not voting (if determined) _____

Signature of Town Meeting Chair: _____

Attested by Town Clerk*: _____

*** Within 14 days after adoption of the resolution, the town clerk must certify the results of the electors' vote to the Wisconsin Department of Revenue. See Wis. Stat. § 66.0602(5). Additionally, 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)(a).**

**SAMPLE: TOWN ELECTOR RESOLUTION TO ADOPT THE TOTAL TOWN TAX LEVY
AT SPECIAL TOWN MEETING OF TOWN ELECTORS**

Town of _____, _____ County
Resolution No. _____

Whereas, Wis. Stat. § 60.10(1)(a) authorizes the town electors of a town to adopt the town tax levy at a town meeting of the electors;

Whereas, a special town meeting of the town electors has been called and properly noticed to approve the 2025 total town tax levy (to be collected in 2026), pursuant to Wis. Stat. § 60.10(1)(a);

OPTIONAL PARAGRAPH (use only if the electors have approved exceeding the state allowable levy limit either by a town meeting vote or by a referendum vote):

Whereas, the town electors, after proper notice, have, via a [*special town meeting // referendum*] vote, authorized the Town of _____ to exceed the allowable state levy limit;

THEREFORE, the special town meeting of the Town of _____, _____ County, Wisconsin, by a majority vote of the eligible electors duly assembled and voting on this _____ day of _____, 2025, hereby resolves and orders as follows:

1. Use ONE of the following options for #1 – either:

The town electors of the Town of _____, _____ County, Wisconsin adopt the total town tax levy for 2025 (to be collected in 2026) in the amount of \$ _____
[Municipal Levy Limit Worksheet Section A, Line 10 – insert the total town tax levy to be collected, including any debt service payments and other adjustments taken on the LLW].

Or, if the electors approved exceeding the allowable levy limit:

The town electors of the Town of _____, _____ County, Wisconsin adopt the total town tax levy for 2025 (to be collected in 2026) in the amount of \$ _____
[Municipal Levy Limit Worksheet Section A, Line 10 – insert the total town tax levy to be collected, including both the approved levy increase *and* any debt service payments and other adjustments taken on the LLW].

2. The town clerk shall properly post or publish this resolution as required by law under Wis. Stat. § 60.80(1)(a) within 30 days after its adoption.

Adopted this _____ day of _____, 2025, at a Special Town Meeting of the Town Electors.

Number of town electors voting aye _____

Number of town electors voting nay _____

Number abstaining or not voting (if determined) _____

Signature of Town Meeting Chair: _____

Attested by Town Clerk*: _____

*** 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)(a).**