

Municipal Levy Limit Worksheet Instructions

As a municipal clerk, you are required to submit this form to the Wisconsin Department of Revenue (DOR) by December 15, 2016.

If you have questions:

- Email: lgs@wisconsin.gov
- Call: (608) 266-8618

Section A: Determination of 2016 payable 2017 Allowable Levy Limit

Lines 1 through 7 are auto-filled by DOR.

- **Line 1** – previous year actual levy reported on your 2015 Statement of Taxes
- **Line 2** – amount reported in Sec. D, Line G of your 2015 Levy Limit Worksheet
- **Line 3** – amount reported in Sec. D, Line E of your 2015 Levy Limit Worksheet
- **Line 4** – 2015 adjusted actual levy (Line 1 minus total of Lines 2 and 3)
- **Line 5** – allowable increase for growth and terminated tax increment district (TID) applied to 2015 adjusted actual levy
- **Line 6** – allowable levy including increase for net new construction and terminated TID applied to 2015 adjusted actual levy
- **Line 7** – 2016 allowable levy limit before adjustments (Greater of Line 5 or 6)
- **Line 8** – total adjustments from Sec. D, Line S
- **Line 9** – 2016 allowable levy limit (Sum of Lines 7 and 8)
- **Line 10** – for Towns with a population of less than 3,000, enter higher levy approved by Special Resolution at a special meeting of Town electors. You must provide the following documents to DOR:
 - Resolution to propose exceeding levy limit
 - Notice of special town meeting
 - Signed resolution for electors to exceed levy limit (with voting results)

Section B: Adjustment for Previous Year's Unused Levy (sec. 66.0602(3)(f), Wis. Stats.)

This section calculates the allowable increase for the previous year's unused levy (auto-filled by DOR).

- **Line 1** – previous year's allowable levy reported on your 2015 Levy Limit Worksheet
- **Line 2** – previous year's actual levy reported on your 2015 Statement of Taxes
- **Line 3** – previous year's unused levy (Line 1 minus Line 2)
- **Line 4** – previous year's actual levy multiplied by 1.5%
- **Line 5** – allowable increase (Lesser of Line 3 or 4)
- **Note:** Each year, you may use the allowable increase calculated in Sec. B **or** Sec. C

Section C: Adjustment for Prior Years' Unused Levy Carryforward (sec. 66.0602(3)(fm), Wis. Stats.)

This section calculates the allowable increase for the prior five years' unused levy carryforward, not before 2014 (auto-filled by DOR).

- **Line 1** – 2015 unused percentage
- **Line 2** – 2014 unused percentage
- **Lines 3 through 5** – unused percentages for prior years (not currently available)
- **Line 6** – total unused percentage, which cannot exceed 5% (Sum of Line 1 through 5)
- **Line 7** – previous year actual levy due to valuation factor (actual levy reported on Statement of Taxes minus total adjustments reported on Sec. A, Line 8 of 2015 Levy Limit Worksheet)
- **Line 8** – allowable increase (Line 6 multiplied by Line 7)
- **Note:** Each year, you may use the allowable increase calculated in Sec. B or Sec. C

Section C - Example			
2015 unused percentage		2014 unused percentage	
2015 actual levy due to valuation factor	\$5,050,000	2014 actual levy due to valuation factor	\$5,000,000
2014 actual levy due to valuation factor	\$5,000,000	2013 actual levy due to valuation factor	\$4,955,000
Increase from 2014 to 2015	\$50,000	Increase from 2013 to 2014	\$45,000
Percent increase from 2014 to 2015	1.000%	Percent increase from 2013 to 2014	0.908%
Greater of net new construction or growth (set at 0%) for 2015	1.500%	Greater of net new construction or growth for 2014	1.000%
Line 1 - 2015 unused percentage (1.500% - 1.000%)	0.500%	2014 unused percentage (1.000% - 0.908%)	0.092%
		Percentage used for 2015 levy	0.040%
		Line 2 - 2014 remaining unused percentage (0.092% - 0.040%)	0.052%
Lines 3 through 5 - Prior years unused percentages		n/a	
Line 6 - Total unused percentage (sum of Lines 1 and 2)		0.552%	
Line 7 - Previous year actual levy due to valuation factor		\$5,050,000	
Line 8 - Allowable increase		\$27,876	

Section D: Adjustments to Levy Limit

The reported adjustments in this section will increase or decrease your allowable levy limit.

- **Line A** – to use the allowable increase provided in Sec. B, enter an amount equal to or less than Sec. B, Line 5. To qualify for this adjustment:
 - Your governing body must approve by majority vote (for an increase of .5% or less); 2/3 majority vote (for an increase more than .5% to 1.5%); or 3/4 majority vote (for cities, villages and counties with at least five members approving an increase more than .5% to 1.5%)
 - You cannot report an amount on Line A and Line R
- **Line B** – enter the amount of decrease in debt service levy for debt authorized prior to July 1, 2005. Note: You are not required to report an amount on this Line if you did not enter an allowable increase on Line A.
- **Line C** – enter the amount of increase in debt service levy for debt authorized prior to July 1, 2005. This is rare.
- **Line D** – enter the levy increase for your municipality's share of refunded or rescinded taxes certified by DOR under state law (sec. 74.41(5), Wis. Stats.)
- **Line E** – enter the debt service levy for general obligation debt authorized after July 1, 2005. This amount is upcoming scheduled principle and interest payments; only report the amount that needs to be funded by levy.
- **Line F** – enter the levy increase approved by referendum

- **Line G** – enter the levy increase to pay unreimbursed expenses related to an emergency declared by the Governor under state law (sec. 323.10, Wis. Stats.)
- **Line H** – enter the amount of increase or decrease in costs associated with an intergovernmental cooperation agreement. It must be a redistribution of costs in an existing agreement.
- **Line I** – enter the amount of increase in charges assessed by a joint fire department if it qualifies under state law (sec. 66.0602(3)(h), Wis. Stats.) Note: The total charges assessed by the joint fire department must be less than the Consumer Price Index ending September 30 plus 2% and all participating municipalities must adopt a resolution.
- **Line J** – enter the amount of decrease in tax levy for the transfer of services to another governmental unit
- **Line K** – enter the amount of increase in tax levy for the transfer of services from another governmental unit
- **Line L** – towns enter the amount of decrease in tax levy for an annexation of land by a city or village. The amount includes the town's portion of collected property taxes for the annexed parcels.
- **Line M** – cities or villages enter the amount of increase in tax levy for an annexation of land from a town. The amount includes the Town's portion of collected property taxes for the annexed parcels.
- **Line N** – enter the amount of levy increase for lease payments for lease revenue bonds issued before July 1, 2005
- **Line O** – enter the amount of levy increase for a shortfall for debt service on revenue bonds issued under sec. 66.0621, Wis. Stats., or special assessment B bonds issued under sec. 66.0713(4), Wis. Stats.
- **Line P** – enter the amount of levy increase for shortfall in general fund due to loss of revenue from the sale of water or other commodity to a manufacturer that has discontinued operations
- **Line Q** – enter the amount of decrease in tax levy for the adoption of a new fee or fee increase for covered services that were partly or wholly funded by levy in 2013. Note: The covered services are garbage collection, fire protection, snow plowing, street sweeping and storm water management.
- **Line R** – to use the allowable increase provided in Sec. C, enter an amount equal to or less than Sec. C, Line 8. To qualify for this adjustment:
 - Your municipality must approve this adjustment by a 2/3 majority vote
 - Your current year outstanding general obligation debt service must be less than or equal to your outstanding general obligation debt service in the previous year
 - You cannot report an amount on Line A **and** Line R
- **Line S** – total adjustments reported in this section (Sum of Lines A through R)

Note: After you submit this e-file form, print and/or save a copy for your records with the confirmation number. Do not mail or fax another copy to DOR.