As a county clerk, you are required to submit this form to the Wisconsin Department of Revenue (DOR) by December 15, 2022.

If you have questions:
- Email: lgs@wisconsin.gov
- Call: (608) 266-8618 or (608) 261-5167

Section A: Determination of 2022 payable 2023 Allowable Levy Limit

Lines 1 through 8 are auto-filled by DOR.

- **Line 1** – previous year actual levy reported on your 2021 State and County Apportionment Form
- **Line 2** – amount reported in Sec. D, Line G of your 2021 Levy Limit Worksheet
- **Line 3** – amount reported in Sec. D, Line E of your 2021 Levy Limit Worksheet
- **Line 4** – 2021 adjusted actual levy (Line 1 minus total of Lines 2 and 3)
- **Line 5** – allowable increase for growth, terminated tax increment district (TID) and TID territory subtractions applied to 2021 adjusted actual levy
- **Line 6** – allowable increase for net new construction, terminated TID and TID territory subtractions applied to 2021 adjusted actual levy
- **Line 7** – greater of Line 5 or 6
- **Line 8** – 2022 allowable levy limit before adjustments less 2023 personal property aid
- **Line 9** – total adjustments from Sec. D, Line Q
- **Line 10** – 2022 allowable levy limit (sum of Lines 8 and 9)

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 2021 Levy Limit Worksheet
- **Line 2** – previous year's actual levy reported on your 2021 State and County Apportionment Form
- **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 (auto-filled by DOR).

- **Line 1** – 2021 unused percentage
- **Line 2** – 2020 unused percentage
- **Line 3** – 2019 unused percentage
- **Line 4** – 2018 unused percentage
- **Line 5** – 2017 unused percentage
- **Line 6** – total unused percentage, which cannot exceed 5% (sum of Lines 1 through 5)
- **Line 7** – previous year actual levy due to valuation factor (actual levy reported on your 2021 State and County Apportionment Form minus total adjustments reported on Sec. A, Line 9 of your 2021 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

<table>
<thead>
<tr>
<th>2021 Unused Percentage</th>
<th>2020 Unused Percentage</th>
<th>2019 Unused Percentage</th>
<th>2018 Unused Percentage</th>
<th>2017 Unused Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>$16,400,000</td>
<td>$16,260,000</td>
<td>$15,975,000</td>
<td>$15,850,000</td>
<td>$15,700,000</td>
</tr>
<tr>
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<td>$150,000</td>
<td>$200,000</td>
</tr>
<tr>
<td>0.861%</td>
<td>1.784%</td>
<td>0.789%</td>
<td>0.955%</td>
<td>1.290%</td>
</tr>
<tr>
<td>0.150%</td>
<td>2.150%</td>
<td>1.150%</td>
<td>1.350%</td>
<td>1.500%</td>
</tr>
<tr>
<td>0.289%</td>
<td>0.366%</td>
<td>0.361%</td>
<td>0.395%</td>
<td>0.210%</td>
</tr>
<tr>
<td>0.366%</td>
<td>0.000%</td>
<td>0.000%</td>
<td>0.000%</td>
<td>0.210%</td>
</tr>
<tr>
<td>0.000%</td>
<td>0.361%</td>
<td>0.145%</td>
<td>0.000%</td>
<td>0.000%</td>
</tr>
</tbody>
</table>

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 less than or equal to Sec. B, Line 5. To qualify for this adjustment:
  - Your governing body must approve by majority vote (for an increase of 0.5% or less); two-thirds majority vote (for an increase more than 0.5% to 1.5%); or three-quarters majority vote (for counties with at least five members approving an increase more than 0.5% to 1.5%)
  - You cannot report an amount on Line A and Line O
- **Line B** – enter the amount of decrease in debt service levy for debt authorized prior to July 1, 2005
- **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 county's share of refunded or rescinded taxes certified by DOR under 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 principal and interest payments; only report the amount that needs to be funded by levy. This includes amounts for Milwaukee County Pension Obligation Bonds issued under sec. 59.85, Wis. Stats.
- **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.). If you report an amount on this line, in Sec. E, Line 3, attach the federal and state reimbursement determination (ex: WI Project Completion Certification DMA Form P.4, Subgrant Application FEMA Form 484005).
90-91 and FEMA Project Worksheet) and a summary of unreimbursed expenses.

- **Line H** – enter the amount of increase or decrease in costs associated with an intergovernmental cooperation agreement created under sec. 66.0301, Wis. Stats. It must be a redistribution of costs in an existing agreement. If you report an amount on this line, in Sec. E, Line 3, attach a copy of the cooperation agreement and detail of the redistribution of costs.

- **Line I** – enter the amount of decrease in tax levy for the transfer of services to another governmental unit. If you report an amount on this line, in Sec. E, Line 3, attach any supporting documentation (ex: agreement, cost breakdown).

- **Line J** – enter the amount of increase in tax levy for the transfer of services from another governmental unit. If you report an amount on this line, in Sec. E, Line 3, attach any supporting documentation (ex: agreement, cost breakdown, etc.).

- **Line K** – enter the amount of increase for the county’s consolidation of services that were previously provided by another governmental unit within the county. If you report an amount on this line, in Sec. E, Line 3, attach any supporting documentation (ex: agreement, cost breakdown).

- **Line L** – enter the levy increase for lease payments for lease revenue bonds issued before July 1, 2005

- **Line M** – 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 N** – 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. For each covered service, the adjustment should not exceed the amount funded by levy in 2013, including prior year adjustments. Note: Covered services include garbage collection, fire protection, snow plowing, street sweeping and storm water management.

- **Line O** – 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 two-thirds majority vote
  - Your current year outstanding general obligation debt must be less than or equal to your outstanding general obligation debt in the previous year
  - You cannot report an amount on Line A and Line O

- **Line P** – enter an increase equal to your county’s utility aid reduction for a decommissioned or closed plant under sec. 79.04(5)(b), Wis. Stats. The increase is limited to the amount of the utility aid reduction, less any prior levy limit increases entered for the decommissioned or closed plant. **Note:** The decommissioned or closed utility aid is phased out (reduced) by 20% each year. Review your county's Shared Revenue Revised Estimate for utility aid details.

| Line T Example |  
|-----------------|-----------------|
| **Closed/Decommissioned Plant** | **Utility Aid Payment Received** | **Allowable Levy Increase** |
| Year 1 | 100% | 0% |
| Year 2 | 80% | Up to 20% |
| Year 3 | 60% | Up to 40% |
| Year 4 | 40% | Up to 60% |
| Year 5 | 20% | Up to 80% |
| Year 6 | 0% | Up to 100% |

- **Line Q** – total adjustments reported in this section (sum of Lines A through P)

**Section E: Attachments**

Based on the reported amounts in sections A – D, you must attach any required documents in this section.

- You may attach the following file types: PDF, TIF, JPG, BMP, DOCX, XLSX, DOC, XLS
- You cannot include special characters (ex: $@&) in file names

**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.