Exceeding Levy Limits by Referendum or Resolution

September 2026

Wisconsin state law outlines the requirements for a municipality or county (political subdivision) to complete when it pursues exceeding its levy limit by referendum or resolution.

Referendum Process

A political subdivision may exceed its allowable levy limit if the following is completed, as provided in sec. 66.0602(4), Wis. Stats.

1. Governing body adopts a resolution proposing the amount of the levy increase and the percentage increase over the allowable levy, including the purpose of the increase and whether the increase is for the next fiscal year only, for a set number of years, or if it will apply on an ongoing basis
2. Resolution is approved via referendum
   a. Odd-numbered years – may be held as a special referendum on the same election dates used by a school board under sec. 121.91(3), Wis. Stats.
   b. Otherwise – must be held during a spring primary/election, partisan primary, or general election
3. Clerk must publish the proper notices under sec. 66.0602(4)(b), Wis. Stats.

Ballot language

The language on the ballot must state the question verbatim as provided in sec. 66.0602(4)(c), Wis. Stats.

"Under state law, the increase in the levy of the .... (name of political subdivision) for the tax to be imposed for the next fiscal year, ... (year), is limited to ....%[1] (based on actual data or the political subdivision's best estimate), which results in a levy of $....[2] Shall the .... (name of political subdivision) be allowed to exceed this limit and increase the levy for the next fiscal year, ... (year), for .... (purpose for which the increase will be used), by a total of ....%[3] (based on actual data or the political subdivision's best estimate), which results in a levy of $....?[4]"

If the increase is:

- **For the next fiscal year only** – question must include the percentage increase in the levy from the previous year's levy
- **For a set number of years** – question must include the amount of the increase for each fiscal year that the increase applies and include the percentage increase for the first year
- **On an ongoing basis** – question must include the amount of the increase for each fiscal year that the increase applies, and include the percentage increase for the first year

Calculating the correct amounts in ballot language above

1. Sum of your percentage increases for net new construction, terminated TID and subtracted TID. **Note:** Actual data certified by the Wisconsin Department of Revenue (DOR) should be used in the fall; and best estimate in the spring. DOR recommends using the data from the previous year's submitted levy limit worksheet.
2. Total levy prior to the increase, including all other adjustments (from Levy Limit Worksheet – Sec. D) and the personal property aid reduction
3. Divide the proposed increase by the total levy in (2)
4. Sum of the proposed increase and the total levy in (2)

Examples

Increase for one fiscal year only

"Under state law, the increase in the levy of the city of Badger for the tax to be imposed for the next fiscal year, 2021, is limited to 1.2%, which results in a levy of $565,000. Shall the city of Badger be allowed to exceed this limit and increase the levy for the next fiscal year, 2021, for the purchase of a fire truck, by a total of 2.8%, which results in a levy of $580,632?"

Increase on an ongoing basis

"Under state law, the increase in the levy of the city of Badger for the tax to be imposed for the next fiscal year, 2021, is limited to 1.2%, which results in a levy of $565,000. Shall the city of Badger be allowed to exceed this limit and increase the levy for the next fiscal year, 2021, for the purpose of additional fire protection services, by a total of 2.8%, which results in a levy of $580,632, and on an ongoing basis, include the increase of $15,632 for each fiscal year going forward?"

Increase for a set number of years

"Under state law, the increase in the levy of the city of Badger for the tax to be imposed for the next fiscal year, 2021, is limited to 1.2%, which results in a levy of $565,000. Shall the city of Badger be allowed to exceed this limit and increase the levy for the next fiscal year, 2021, for the purpose of additional fire protection services, by a total of 2.8%, which results in a levy of $580,632, and include the increase of $15,632 for fiscal years 2022 through 2026?"

Resolution Process

A town with a population of less than 3,000 may exceed its allowable levy limit if the following is completed, as provided in sec. 66.0602(5), Wis. Stats.

1. Hold town board meeting – town board proposes and approves by majority vote and written resolution a specific amount for the levy increase
2. Post notice of special town meeting of electors – publish class 2 notice between 15-20 days prior to the special town meeting of electors, and include date, time and location of the meeting, as required under sec. 60.12(3), Wis. Stats. The notice must include a separate agenda item that the town board approved a levy limit increase and the electors will vote on this increase.
3. Hold special town meeting – the electors vote to adopt a resolution approving the town board resolution.

Note:

- The proposed levy increase must be the same on both resolutions
- There must be a separate vote of electors to approve the increase that was proposed and approved by the town board and then a separate vote of electors to approve the total town tax levy

Resolution language

Similar to the referendum process, on both the town board and electors' resolution, include the items below.

1. Allowable increase percentage – sum of your percentage increases for net new construction, terminated TID and TID subtractions
2. Total levy prior to the proposed increase – total levy prior to the increase, including all other adjustments (from Levy Limit Worksheet – Sec. D) and the personal property aid reduction
3. Proposed percentage increase – divide the proposed increase by the total levy in (2)
4. Total levy including the proposed increase – sum of the proposed increase and the total levy in (2)
5. Voting results – for the electors' resolution only

Note: The Wisconsin Towns Association provides sample resolutions and notices on its website.

If Approved – Sending Documents to DOR

Referendum approved

If your local government's referendum is approved, you must send the following to DOR within 14 days of the approved referendum as provided in sec. 66.0602(4)(d), Wis. Stats.

- Copy of ballot (showing the referendum question that appeared on the ballot)
- Voting results
- Copy of governing body's signed resolution proposing the levy increase

Resolution approved

If your town's resolution is approve, you must send the following to DOR within 14 days of the electors' approval/adopted resolution as provided in sec. 66.0602(5), Wis. Stats.

- Copy of signed town board resolution proposing the levy increase
- Copy of the published notice of the town meeting, including where and when it was posted
- Copy of the signed electors' resolution to exceed the levy limit (with voting results)

Note: All resolutions must be signed and dated

Questions?

Contact us at lgs@wisconsin.gov.