

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, 2023.

If you have questions:

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

Section A: Determination of 2023 payable 2024 Allowable Levy Limit

Lines 1 through 8 are auto-filled by DOR.

- **Line 1** – previous year actual levy reported on your 2022 Statement of Taxes plus 2023 personal property aid
- **Line 2** – amount reported in Sec. D, Line G of your 2022 Levy Limit Worksheet
- **Line 3** – amount reported in Sec. D, Line E of your 2022 Levy Limit Worksheet
- **Line 4** – 2022 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 2022 adjusted actual levy
- **Line 6** – allowable levy including increase for net new construction, terminated TID and TID territory subtractions applied to 2022 adjusted actual levy
- **Line 7** – Greater of Line 5 or 6
- **Line 8** – 2023 allowable levy limit before adjustments less 2024 personal property aid
- **Line 9** – total adjustments from Sec. D, Line U
- **Line 10** – 2023 allowable levy limit (sum of Lines 8 and 9)
- **Line 11** – 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)
 - Note: Resolution and notice templates are available on the Wisconsin Towns Association website

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 2022 Levy Limit Worksheet
- **Line 2** – previous year's actual levy reported on your 2022 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 (auto-filled by DOR).

- **Line 1** – 2022 unused percentage
- **Line 2** – 2021 unused percentage
- **Line 3** – 2020 unused percentage
- **Line 4** – 2019 unused percentage
- **Line 5** – 2018 unused percentage

- **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 your 2022 Statement of Taxes minus total adjustments reported on Sec. A, Line 9 of your 2022 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									
2022 Unused Percentage		2021 Unused Percentage		2020 Unused Percentage		2019 Unused Percentage		2018 Unused Percentage	
2022 actual levy due to valuation factor	\$5,220,000	2021 actual levy due to valuation factor	\$5,185,000	2020 actual levy due to valuation factor	\$5,125,000	2019 actual levy due to valuation factor	\$5,050,000	2018 actual levy due to valuation factor	\$5,000,000
2021 actual levy due to valuation factor	\$5,185,000	2020 actual levy due to valuation factor	\$5,125,000	2019 actual levy due to valuation factor	\$5,050,000	2018 actual levy due to valuation factor	\$5,000,000	2017 actual levy due to valuation factor	\$4,955,000
Increase from 2021 to 2022	\$35,000	Increase from 2020 to 2021	\$60,000	Increase from 2019 to 2020	\$75,000	Increase from 2018 to 2019	\$50,000	Increase from 2017 to 2018	\$45,000
% increase from 2021 to 2022	0.675%	% increase from 2020 to 2021	1.171%	% increase from 2019 to 2020	1.485%	% increase from 2018 to 2019	1.000%	% increase from 2017 to 2018	0.908%
Greater of net new construction or growth (set at 0%) for 2022	1.150%	Greater of net new construction or growth (set at 0%) for 2021	1.460%	Greater of net new construction or growth (set at 0%) for 2020	1.550%	Greater of net new construction or growth for 2019	1.500%	Greater of net new construction or growth for 2018	1.000%
Line 1 – 2022 unused percentage (1.150% - 0.675%)	0.475%	2021 unused percentage (1.460% - 1.171%)	0.289%	2020 unused percentage (1.550% - 1.485%)	0.065%	2019 unused percentage (1.500% - 1.000%)	0.500%	2018 unused percentage (1.000% - 0.908%)	0.092%
		Percentage used in prior year	0.289%	Percentage used in prior year	0.000%	Percentage used in prior years	0.250%	Percentage used in prior years	0.092%
		Line 2 – 2021 remaining unused percentage (0.289% - 0.289%)	0.000%	Line 3 – 2020 remaining unused percentage (0.065% - 0.000%)	0.065%	Line 4 – 2019 remaining unused percentage (0.500% - 0.250%)	0.250%	Line 5 – 2018 remaining unused percentage (0.092% - 0.092%)	0.000%
Line 6 – Total unused percentage (sum of Lines 1 through 5)							0.790%		
Line 7 – Previous year actual levy due to valuation factor							\$5,220,000		
Line 8 – Allowable increase							\$41,238		

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 cities, villages and 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 R
- **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 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 scheduled principal and interest payments for the following year; 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.). If you report an amount on this line, in Sec. E, Line 3, attach the federal and state reimbursement determinations (ex: WI Project Completion Certification DMA Form P.4, Subgrant Application FEMA Form 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 increase in charges assessed by a joint fire department, organized under state law (sec. 61.65(2)(a)(3), 62.13(2m) or 66.0301(2), Wis. Stats.), and/or joint emergency medical services (EMS) district if it qualifies under sec. 66.0602(2), Wis. Stats. Note: The total charges assessed by the joint fire department or EMS district must be less than or equal to the Consumer Price Index ending August 31 plus 2% **and** all participating municipalities must adopt a resolution to exceed the levy limit. If you report an amount on this line, in Sec. E, Line 3, attach the signed resolution approving the increase and a summary of the total assessed charges for the prior and current year. If this is a new agreement, provide a copy of the organizational papers from when the joint fire department or joint EMS district was established.
- **Line J** – 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 K** – 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).
- **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. If you report an amount on this line, in Sec. E, Line 3, attach:
 - The ordinance or a summary including the effective date
 - Name of the city or village
 - Copy of the town's prior year tax bill

Note: This is a one-year adjustment only. Do not report the five years of payments the town will receive from the city or village.
- **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. If you report an amount on this line, in Sec. E, Line 3, attach:
 - The ordinance or a summary including the effective date
 - Name of the town
 - Copy of the town's prior year tax bill
- **Line N** – enter the 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. 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 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 two-thirds majority vote
- Your current year total outstanding general obligation debt must be less than or equal to your total outstanding general obligation debt in the previous year
- You cannot report an amount on Line A **and** Line R
- **Line S** – enter an increase of \$1,000 for each occupancy permit issued in 2022 for qualifying single-family residential dwellings that are:
 - On a parcel of no more than 0.25 acre in a city or village
 - On a parcel of no more than 1.0 acre in a town
 - Sold in 2022 for no more than 80% of the median price of a new residential dwelling in the municipality for 2022
 - Note: Amounts levied must be used only for police protective services, fire protective services or emergency medical services. If levied, your municipality cannot decrease its spending for these services compared to the prior year.
 - If you report an amount on this line, in Sec. E, Line 4 attach documentation including a listing of the qualifying dwellings (ex: permit identifier, parcel number, acreage) and the 2022 median price of a new residential dwelling in your municipality
- **Line T** – enter an increase equal to your municipality's utility aid reduction for a decommissioned or closed plant under sec. 79.04(5)(a), 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 municipality'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%

If in 2022, your municipality received 80% of your utility aid:
 In 2023, you may enter up to 20% as a levy limit increase
 In future years, you can enter up to the amount of the reduction, less any amounts claimed in a prior year
 Your total levy increase would be 80%

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

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.