

ENROLLED ORDINANCE 179-48

APPROVE CARRYOVER OF UNUSED PROPERTY TAX LEVY AUTHORITY FROM THE
2024 BUDGET TO THE 2025 BUDGET

WHEREAS, Wisconsin Statutes Section 66.0602 limits the ability of towns, villages, cities, and counties to levy increases in property taxes to the percentage growth in net new construction, which includes allowances for the carryover of unused levy authority from prior years, among other adjustments; and

WHEREAS, Section 66.0602(3)(f)3.a., Wisconsin Statutes allows cities, villages, and counties with governing bodies of five (5) or more members to carryover unused levy authority up to 0.5% of the prior-year levy, if approved by a majority vote, and up to 1.5%, if approved by a three-quarters majority; and

WHEREAS, previous budgets referenced carryovers as a factor in allowable levy growth and no separate ordinances, such as this, were prepared because the majority-vote threshold for passing the proposed budget was the same as for carryovers, which were all less than 0.5% of the prior year's levy; and

WHEREAS, the Wisconsin Department of Revenue has notified the County that, going forward, the County should seek approval for the carryover of unused tax levy authority through a separate ordinance and vote; and

WHEREAS, the general county property tax levied for 2024 budget purposes was \$20,647 below the allowable levy limit; and

WHEREAS, the 2025 County Executive Proposed Budget assumes the carryover of this \$20,647, which is less than 0.5% of the prior year's tax levy, and will require a majority vote of the County Board to approve.

THE COUNTY BOARD OF SUPERVISORS OF THE COUNTY OF WAUKESHA ORDAINS that carryover of unused property tax levy authority from the 2024 budget to the 2025 budget in the amount of \$20,647 is approved.

APPROVE CARRYOVER OF UNUSED PROPERTY TAX LEVY AUTHORITY
FROM THE 2024 BUDGET TO THE 2025 BUDGET

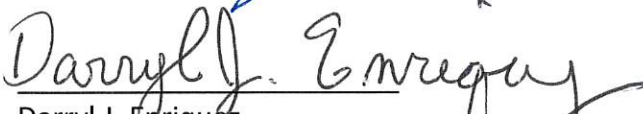
Approved by:
Finance Committee



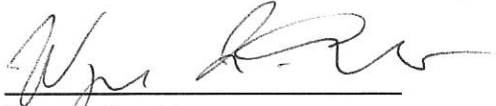
Gary J. Szpara, Chair



Larry Bangs



Darryl J. Enriquez



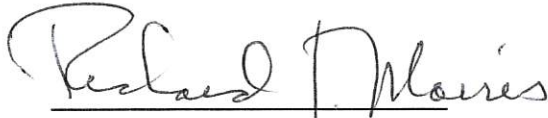
Wayne Euclide



Joel R. Gaughan



Darlene M. Johnson



Richard Morris

The foregoing legislation adopted by the County Board of Supervisors of Waukesha County, Wisconsin, was presented to the County Executive on:

Date: 11/18/2024, 

Margaret Wartman, County Clerk

The foregoing legislation adopted by the County Board of Supervisors of Waukesha County, Wisconsin, is hereby:

Approved: X
Vetoed: _____

Date: 11/19/2024, 

Paul Farrow, County Executive

VOTE RESULTS >

25 YES 0 NO 0 ABSTAIN 0 ABSENT

Ordinance 179-O-051

Ordinance 179-O-051: Approve Carryover of Unused Property Tax Levy Authority From The 2024 Budget To T



Passed By Majority Vote

D1 - Styza	AYE	D10 - Thieme	AYE	D19 - Enriquez	AYE
D2 - Euclide	AYE	D11 - Howard	AYE	D20 - Schellinger	AYE
D3 - Morris	AYE	D12 - Wolff	AYE	D21 - Gaughan	AYE
D4 - Batzko	AYE	D13 - Leisemann	AYE	D22 - Szpara	M AYE
D5 - Grant	AYE	D14 - Mommaerts	AYE	D23 - Hammitt	AYE
D6 - Walz	AYE	D15 - Kolb	AYE	D24 - Bangs	AYE
D7 - LaFontain	AYE	D16 - Crowley	AYE	D25 - Johnson	S AYE
D8 - Koremenos	AYE	D17 - Meier	AYE		
D9 - Heinrich	AYE	D18 - Nelson	AYE		

8th Meeting, 179th Year of the County Board of Supervisors - November 12 2024 09:18:06 AM

November 12, 2024

