

**RESOLUTION OF TOWN BOARD PROPOSING TO EXCEED LEVY LIMIT  
VIA SPECIAL TOWN ELECTOR MEETING**

**Town of Brule, Douglas County  
Resolution No. 2021-4**

Whereas, the State of Wisconsin has imposed levy limits on town, village, city, and county levies for 2021 and thereafter under Wis. Stat. § 66.0602;

Whereas, Wis. Stat. § 66.0602 limits the allowable local levy for 2021 to a percentage increase of no more than the greater of (a) zero percent of the 2020 payable 2021 adjusted actual levy as calculated under the state's levy limit law\* or (b) a percentage equal to the percent change in equalized value due to net new construction less improvements removed, which for the Town of Brule is 1.086 % (Net new construction % from LLW Line 6);

Whereas, the town board of the Town of Brule, Douglas County, believes that for the 2021 tax levy (to be collected in 2022) it is in the town's best interest to exceed the state levy limit as described above by a greater percentage than 1.086% (Net new construction % from LLW Line 6);

Whereas, the Town of Brule's 2020 payable 2021 adjusted actual tax levy was \$ 264,812 (LLW Line 4), and further whereas the state law would limit this year's increase to \$ 267,688 (LLW Line 4 x Net new construction % from LLW Line 6), for a total allowable town tax levy *before* adjustments for 2021 (to be collected in 2022) of \$ 267,589 (LLW Line 8);

THEREFORE, the town board of the Town of Brule, Douglas County does hereby resolve and order as follows:

1. The town board supports an increase in the town tax levy for 2021 that will exceed the amount allowed by the state levy limit.
2. The town board directs that the question of increasing the allowable town tax levy for 2021 (to be collected in 2022) by 4.64 % (Dollar amount of requested levy increase ÷ LLW Line 8 x 100), which would increase the town levy by \$ 12,411 (Dollar amount of requested levy increase), for a total town tax levy (*after* adjustments) of \$ 280,000 (Dollar amount of requested levy increase + LLW Line 10)\*\*, shall be placed on the agenda for the special town elector meeting to be held on \_\_\_\_\_, 2021.

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2021.\*\*\*

Signature of Town Chair: \_\_\_\_\_

Signature of Town Clerk: \_\_\_\_\_

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\* The starting point for this year's levy may not always be last year's actual levy. In some cases the allowable levy for this year may be "adjusted" if there is a reduction due to a debt payment coming off the levy or a reduction for services transferred to other governmental units, etc. Please contact the Wisconsin Department of Revenue at (608) 266-8618 if you have questions about your allowable levy for this year.

\*\* The *total* town tax levy may include positive or negative adjustments from Sections B, C, and/or D of the Municipal Levy Limit Worksheet.

\*\*\* The town clerk must post or publish a Class 1 notice of this resolution within 30 days after its adoption. See Wis. Stat. § 60.80(1)(c). Further, this resolution must be adopted by the town board at least 15 days prior to the special town elector meeting at which it will be voted on. This is because the special town elector meeting must be noticed at least 15 and not more than 20 days in advance. See Wis. Stat. § 60.12.

**NOTICE OF SPECIAL TOWN MEETING OF ELECTORS\***

**Town of Brule, Douglas County**

Notice is hereby given that a special town meeting of the electors of the Town of Brule, Douglas County, Wisconsin will be held at the town hall located at 5814 Maple St, Brule, Wisconsin, on the 4<sup>th</sup> day of November 2021, immediately following the completion of the Public Hearing on the proposed 2021 town budget, which begins at 6:00 p.m., for the following purposes:

**OPTIONAL PARAGRAPHS:**

To consider the adoption of a resolution by the electors at the town meeting endorsing a town board resolution which proposes that the town levy exceed the state allowable levy limit under Wis. Stat. § 66.0602, specifically a proposed tax levy which would exceed the allowable town tax levy for 2021, *before* adjustments, by 4.64 %, for a dollar increase of \$12,411.

**REQUIRED PARAGRAPH for all towns (unless the town electors have delegated this authority to the town board):**

1. To approve the 2021 total town tax levy (to be collected in 2022), pursuant to Wis. Stat. § 60.10(1)(a).

Dated this 18th day of October 2021.

By: \_\_\_\_\_, Town Clerk, Town of Brule

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\* This sample Notice of Special Town Meeting of Electors is *in addition to* the Notice of Public Hearing and Budget Summary that towns **MUST post** in 3 places at least 15 days in advance of the budget public hearing. See Wis. Stat. § 65.90(3)(a)1.

\*\* The town clerk must, not more than 20 nor less than 15 days before the special town meeting date, *either post* this notice in 3 physical public places, *post* in one physical public place and a town maintained website, OR *publish* this notice as a Class 2 notice in a qualified newspaper. See Wis. Stat. § 60.12(3).

**RESOLUTION BY TOWN ELECTORS TO ENDORSE THE TOWN BOARD'S  
RESOLUTION TO EXCEED THE LEVY LIMIT**

**Town of Brule, Douglas County  
Resolution No. 2021-5**

Whereas, the State of Wisconsin has imposed levy limits on town tax levies for 2021 and thereafter under Wis. Stat. § 66.0602;

Whereas, Wis. Stat. § 66.0602(5) allows the town electors in a town with a population of less than 3,000 to exceed the maximum allowable levy limit by adoption of a resolution at a town meeting of the town electors;

Whereas, the town board has adopted a resolution supporting an increase in the town tax levy which would exceed the maximum allowable state levy limit for the Town of Brule;

Whereas, a special town meeting of the town electors has been called and properly noticed to consider the adoption of a resolution to endorse a town board resolution to exceed the state levy limits, specifically by increasing the allowable town tax levy for 2021 (to be collected in 2022) by 4.64 %;

THEREFORE, the special town meeting of the Town of Brule, Douglas County, Wisconsin, by a majority vote of the eligible electors duly assembled and voting on this 4<sup>th</sup> day of November 2021, hereby resolves and orders as follows:

1. The town electors of the Town of Brule, Douglas County, Wisconsin endorse the town board resolution to increase the town tax levy for 2021 (to be collected in 2022) by 4.64 % over the allowable 2021 levy, which is a dollar increase of \$12,411 over the allowable 2021 town tax levy.
2. The town clerk shall properly post or publish this resolution as required by law under Wis. Stat. § 60.80(1)(a) within 30 days after its adoption.

Adopted this   4  th day of   November  , 2021, at a Special Town Meeting of the Town Electors.

Number of town electors voting aye \_\_\_\_\_

Number of town electors voting nay \_\_\_\_\_

Number abstaining or not voting (if determined) \_\_\_\_\_

Signature of Town Meeting Chair: \_\_\_\_\_

Attested by Town Clerk\*: \_\_\_\_\_

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**\* Within 14 days after adoption of the resolution, the town clerk must certify the results of the electors' vote to the Wisconsin Department of Revenue. See Wis. Stat. § 66.0602(5). Additionally, the town clerk must post or publish a Class 1 notice of this resolution within 30 days after its adoption. See Wis. Stat. § 60.80(1)(a).**

**RESOLUTION OF TOWN ELECTORS TO ADOPT THE TOTAL TOWN TAX LEVY  
AT SPECIAL TOWN MEETING OF TOWN ELECTORS**

**Town of Brule, Douglas County  
Resolution No. 2021-6**

Whereas, Wis. Stat. § 60.10(1)(a) authorizes the town electors of a town to adopt the town tax levy at a town meeting of the electors;

Whereas, a special town meeting of the town electors has been called and properly noticed to approve the 2021 total town tax levy (to be collected in 2022), pursuant to Wis. Stat. § 60.10(1)(a);

**OPTIONAL PARAGRAPH (use only if the electors have approved exceeding the state allowable levy limit either by a town meeting vote or by a referendum vote):**

Whereas, the town electors, after proper notice, have, via a special town meeting vote, authorized the Town of Brule to exceed the allowable state levy limit;

THEREFORE, the special town meeting of the Town of Brule, Douglas County, Wisconsin, by a majority vote of the eligible electors duly assembled and voting on this 4th day of November 2021, hereby resolves and orders as follows:

1. The town electors of the Town of Brule, Douglas County, Wisconsin adopt the total town tax levy for 2021 (to be collected in 2022) in the amount of **\$ 280,000**.
2. The town clerk shall properly post or publish this resolution as required by law under Wis. Stat. § 60.80(1)(a) within 30 days after its adoption.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2021, at a Special Town Meeting of the Town Electors.

Number of town electors voting aye \_\_\_\_\_

Number of town electors voting nay \_\_\_\_\_

Number abstaining or not voting (if determined) \_\_\_\_\_

Signature of Town Meeting Chair: \_\_\_\_\_

Attested by Town Clerk\*: \_\_\_\_\_

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**\* The town clerk must post or publish a Class 1 notice of this resolution within 30 days after its adoption. See Wis. Stat. § 60.80(1)(a).**