

MTAW Fall Conference
“Charting the Course”
September 25 – 26, 2014
The Heidel House Resort – Green Lake, WI

Thursday, September 25, 2014

- 7:30 a.m. – 8:30 a.m. **Registration and Full Breakfast Buffet**
- 8:30 a.m. – 9:15 a.m. **“Getting Your Cabin In Ship Shape” - .38 CPFA**
– Clark MacAlpine Loss Control Consultant from United Heartland will speak about office ergonomics and office safety.
- 9:15 a.m. – 10:15 a.m. **“Stowing The Bounty” - .50 CPFA**
- John Radar, CPA from Baker Tilly will be instructing us on Financial Policies, what they are and what they do. They will explain the basics of, and benefits of, having a debt policy, a fund balance policy, and a budget policy.
- 10:15 a.m.-10:30 a.m. **Break**
- 10:30 a.m. – Noon **"Treasure Hunt" - .75 CPFA**
- Scott Feldt of The State Treasurer's Office and Richard Sneider and other representatives from the State Trust Fund Loan Program - unclaimed property and the state trust fund loan program
- Noon – 1:00 p.m. **Lunch** –Tuscan Rubbed Chicken Breast, Red Potatoes, and Vegetables
- 1:00 – 2:30 p.m. **“Finding Your Lost Treasure” - .75 CPFA**
- Corban Gehler of the DOR will explain the two programs available through the DOR for collection of any uncollected municipal fees or charges. They have more than just income taxes as a method of collection.
- 2:30 – 2:45 p.m. **Break** - Cookies and Beverages
- 2:45 – 4:00 p.m. **“Heading to Dry Dock” - .63 CPFA**
- Dennis Christoffel of North Shore Bank will make sure we are all properly prepared financially for our retirements.
- 5:00 – 6:00 p.m. **Supper** – Bistro Fillet, Garlic Mashed Potatoes and Vegetables
- 6:00 - 7:00 p.m. Networking in the Hospitality Room

7:00 – 9:30 p.m.

Casino Games and Bingo - With Free Pizza and Beer and Cash Bar - \$10.00 separate charge on registration form to enter.
Free Photo Booth from 7:30 p.m. - 9:30 p.m.

Hospitality Room will be closed from 7:00 p.m. - 8:00 p.m.

Friday, September 26, 2014

7:30 a.m. – 8:30 a.m.

Full Breakfast Buffet

8:30 a.m. – 9:30 a.m.

“Keeping Us On Course”.50 CPFA

- Valeah Foy - DOR Update (and referendum to exceed levy limit process)

9:30 a.m. – 9:45 a.m.

Break

9:45 a.m. – 11:45 a.m.

“Setting The Course in Rough Seas” - 1.00 CPFA

– Steve Pudloski of UW-Madison will be speaking on leadership in adverse situations

11:45 a.m.

Wrap-Up- Send-Off – Stay On Course!!

Possible CPFA points = 4.51

Wisconsin Department of Revenue
- 2013 Act Summary -

Act Number	Topic	Bill Number	Effective Date
2	Marinette TID # 3 extended expenditure period	AB 2	03/28/13
32	Wausau TID # 3 extended project plan amendments, increment and project costs allocations	SB 85	07/07/13
36	Assessor certification and delinquent unemployment taxes	SB 200	07/07/13
46	School district levy limits for community programs	SB 1	10/22/13
50	Town of Somers Kenosha Co expand the authority to create TIDs	SB 3	11/01/13
51	Town of Brookfield Waukesha Co expand the authority to create TIDs	SB 2	11/01/13
54	Mfg property tax assessment objection, repeal woodland tax, manufacturing/ag credit	SB 253	multiple dates
66	Mortgage satisfaction exception to real estate transfer fee	SB 290	12/14/13
81	Closed MFL located in a proposed ferrous mine site	SB 278	12/14/13
87	Cost of razing building no longer assessed and collected as special assessments on tax bill	AB 415	12/15/13
90	V. Wales TID # 1 extended time increments are allocated & expenditures made	SB 220	12/15/13
144	Exemption for rented personal property (Heavy equipment)	SB 577	01/01/14
145	Tech college property tax relief aid, tech college revenue limit; ag/mfg credit	SB 1	multiple dates
157	Counties must make library service payments to libraries not in consolidated system	AB 288	03/29/14
183	Redetermination of TID base value (Decrement)	SB 252	04/04/14
193	Town authority to create TIDs	SB 338	01/01/14
222	Changing interest on special assessments; changing interest rate; levy limit exceptions	AB 598	multiple dates
228	Objection to assessments, Sec 70.365 Wis. Stats.	AB 414	01/01/15
272	Authorize ordinances & resolutions to allow greater number of lots on CSMs	SB 502	04/18/14
282	Certain exemption from county property taxes for Madeline Island and Washington Island	SB 299	01/01/14
284	V. Biron TID allocation - special exception	AB 723	04/18/14
299	Definition of project costs under TIF program	AB 769	04/18/14
306	School district expenditures for community programs	SB 478	04/18/14
310	Exception to referendum language to exceed county levy limits	SB 513	04/18/14
320	Rule making procedures and repealing administrative rules relating to the estate tax and the county levy rate limits	AB 593	multiple dates
380	Creating property tax exemption for nonprofit youth baseball association	SB 499	01/01/15

Wisconsin Legislative documents are available at: docs.legis.wisconsin.gov/

Levy Limit Fact Sheet

(sec. 66.0602(2m)(b) Wis. Stats.)

Created in 2013 Wisconsin Act 20

Within the 2013-2015 budget (2013 Wisconsin Act 20), the state created Wis. Stats. sec. 66.0602(2m)(b).

Statute Summary

On or after July 2, 2013, if a municipality adopts a new fee or a fee increase for covered services (which were partly or wholly funded in 2013 by property tax levy), that municipality must reduce its levy limit in the current year by the amount of the new fee or fee increase, less any previous reductions. This also applies to payments in lieu of taxes.

The covered services include:

- Garbage collection
- Fire protection
- Snow plowing
- Street sweeping
- Storm water management

Definitions

The items listed are not all-inclusive.

Garbage Collection

The collection and disposal of garbage includes:

- Collection of garbage, rubbish and discarded items from properties within the jurisdiction
- Operation of a landfill site, including: incinerators, refuse pulverizer systems, site covering, gate attendants, central collection transfer points, solid waste drop off sites and site monitoring
- **Note:** this does not include recycling

Fire Protection

Includes all fire protection activities, such as fire fighting training, fire inspection, investigation of fire losses, fire prevention education, fire signs and fire fighting.

Examples

Example 1

A municipality funded its fire protection services of \$100,000 by tax levy in 2013. The municipality adopts a new fee of \$25,000 on July 15, 2013 for its 2014 budget.

Result – the municipality must reduce its 2013 levy limit by \$25,000

Example 2

In 2013, a municipality funds its storm water management of \$400,000 partly by tax levy of \$300,000 and partly by fee of \$100,000. On July 8, 2013, the municipality adopts a fee increase of \$50,000 for its 2014 budget.

Result – the municipality must reduce its 2013 levy limit by \$50,000

Example 3

A municipality funds its garbage collection of \$200,000 solely by fee in 2013. On July 20, 2013, the municipality adopts a fee increase of \$30,000.

Result – the municipality is not required to adjust (reduce) its levy limit due to this fee increase since the service was not funded partly or wholly by tax levy in 2013

Common Questions

1. Does the provision affect other services?

Only the five services listed are affected. Fees for services not listed are not subject to this provision (levy adjustment).

2. Does the provision apply to a municipality that begins paying for a covered service by a fee instead of tax levy?

Yes, if a covered service was funded partly or wholly by tax levy in 2013 and a municipality adopts a fee on or after July 2, 2013, the municipality is required to reduce its levy limit.

3. Does the provision apply to a municipality that pays for a covered service partly by a fee and partly by tax levy in 2013?

Yes. The statute applies to covered services that were funded partly or wholly by tax levy in 2013. A municipality that funds a covered service partly by fee and partly by tax levy is required to reduce its levy limit, if it adopts a fee increase on or after July 2, 2013.

4. Does the provision apply when a municipality that had a covered service for several years which was paid for by a fee, such as a storm water utility, adopts a fee increase?

- If the covered service was not funded partly or wholly by tax levy in 2013 (i.e., funded 100% by fee), the statute does not apply.
- If the covered service was funded partly by tax levy and partly by fee in 2013, the statute applies to any fee increase adopted on or after July 2, 2013.

5. Does the provision apply when a municipality begins to provide a covered service for the first time and chooses to fund the service 100% through a fee?

No. The statute applies to covered services that were provided by a municipality and funded partly or wholly by tax levy in 2013.

6. Can a municipality create a new fee, such as a fire inspection fee, without being required to adjust its property tax levy limit?

Fire protection, which includes fire inspection, is a covered service. If a municipality funded its fire protection service partly or wholly by tax levy in 2013 and adopts a new fee or fee increase on or after July 2, 2013, the municipality is required to reduce its levy limit.

7. A municipality provided a covered service funded partly by levy and partly by fee in 2013. In 2014, it is expecting more fee revenue, not due to an adopted fee increase but from population growth and the increased use of services. Does the municipality need to adjust the levy limit in this situation?

No. Since the expected fee revenue in 2014 is from population growth and increased service use, it does not need to adjust the levy limit. It only needs to adjust the levy limit if the municipality adopts a new fee or a fee increase on or after July 2, 2013 for covered services (funded partly or wholly by tax levy in 2013).

8. What can a municipality do if this provision applies and it does not wish to adjust its property tax levy limit?

The statute states a municipality's governing body can adopt a resolution stating that the levy limit should not be reduced. The resolution must then be approved in a referendum.

If you have questions, contact us at (608) 266-8618 or lgs@revenue.wi.gov.

Wisconsin Department of Revenue

Division of State and Local Finance
Local Government Services Bureau

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