



# ***Treasurer Workshop***

## MTAW Mission Statement:

To promote the profession of Municipal Treasurers in the State of Wisconsin by providing quality education, continual professional development, mutual support, professional recognition and to support professional conduct and integrity within the field of municipal finance.



## City Treasurer – WI Statute Chapter 62

- 62.09(1) – Designates the Treasurer as an Officer of the City
- 62.09(3) Defines how a Treasurer is appointed



## City Treasurer – WI Statute Chapter 62

- 62.09(4) – Shall take and file the official Oath within 10 days after notice of election or appointment
- 62.09(4)(b) – shall execute and file an official bond



Municipal Treasurers Association of Wisconsin

## **City Treasurer – WI Statute Chapter 62**

# Duties



## Town Treasurer – WI Statute Chapter 60

- 60.30(2) – Designates the Treasurer as an Office of the Township
- 60.30(1e)– Defines how a Treasurer is appointed
- 60.31(2) – Shall execute and file an official bond



## **Town Treasurer – WI Statute Chapter 60**

# Duties



## Village Treasurer– WI Statute Chapter 61

- 61.197(1) – Defines how a Treasurer is appointed
- 62.21 – Shall take and file the Oath of Office within 5 days of election or appointment
- 61.22 – Shall execute and file an official bond



Municipal Treasurers Association of Wisconsin

## **Village Treasurer– WI Statute Chapter 61**

# **Duties**





## Municipal Treasurers Association of Wisconsin



## Municipal Treasurers Association of Wisconsin

# Calendar of Duties

Wisconsin Department of Revenue

<https://www.revenue.wi.gov/Pages/Municipalities/treasurer.aspx>



## Municipal Treasurers Association of Wisconsin

# January

- January Tax Settlement
- First Property Tax Installment Due
- Last day to apply Lottery and Gaming Credits to tax bills



# February

- Chargeback Delinquent Personal Property taxes
- February Tax Settlement



## Municipal Treasurers Association of Wisconsin

# March

- Lottery and Gaming/First Dollar Credit reimbursement reports



## Municipal Treasurers Association of Wisconsin

# April

- Municipal Financial Report – populations < 2500
- Tax Exemption Reports (even years only)
- TID Administrative Fees Due



## Municipal Treasurers Association of Wisconsin

# May

- Municipal Financial Report – populations > 2500
- Expenditure Restraint Incentive Program worksheet



## Municipal Treasurers Association of Wisconsin

# June

- Statement of Assessment





## Municipal Treasurers Association of Wisconsin

# July

- Tax Incremental District Annual Report due



## Municipal Treasurers Association of Wisconsin

# August

- Video Service Provider Report due
- County Tax Settlements



## Municipal Treasurers Association of Wisconsin

# September

- Start of the budget process



## Municipal Treasurers Association of Wisconsin

# November

- Budget Public Hearing
  - Notice 15 days prior to the Hearing



# December

- Municipal Levy Limit Worksheet
- Statement of Taxes
- Tax Incremental Worksheet
- Deadline to issue property tax bills



Municipal Treasurers Association of Wisconsin

# Tax Settlements



# January Settlement

- Includes all payments through December 31<sup>st</sup>
- DOR has pre-filled PC-500 forms on website



# Municipal Treasurers Association of Wisconsin

**JANUARY SETTLEMENT 2023 TAX ROLL  
GENERAL PROPERTY TAXES ONLY (REAL AND PERSONAL)**

TAX DISTRICT: **C. SAINT FRANCIS** COUNTY: **MILWAUKEE** COMUN CODE: **40281** ACCT NO: **1086**

PART I		TAXES LEVIED	PERCENT	PROP. SHARE
A. 1. PORTION OF STATE SPECIAL CHARGES UPON COUNTY		734.71		
2. PORTION OF COUNTY TAX LEVIED OVER ENTIRE TAX DISTRICT		2,600,708.70		
3. SPECIAL PURPOSE - HANDICAPPED SCHOOLS		0.00		
4. TOTAL COUNTY TAXES / Sum of A1 - A3)		2,601,443.41	50.46	1,317,688.34
B. SPECIAL DISTRICT CODES & NAMES				
1.	405020 0248 MILWAUKEE COUNTY METRO SEWER DISTRICT	1,019,930.61	50.46	514,456.99
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
C. 1. OTHER SPECIAL PURPOSE DISTRICT TAXES				
2. TOTAL TAX INCREMENT (except county environmental remediation tax increment)				
3. COUNTY ENVIRONMENTAL TAX INCREMENT				
4. OTHER STATE SPECIAL CHARGES				
5. COUNTY SPECIAL CHARGES				
6. ALL OTHER TOWN, VILLAGE, OR CITY TAXES		11,321,613.14	50.46	
7. SURPLUS FUNDS APPLIED TO TAX ROLL				
G.6. OVERRUN - UNDERRUN				
8. TOTAL TAX DISTRICT TAXES (Sum of C1-C7)		11,321,613.14	50.46	5,914,326.74
D. SCHOOL DISTRICT CODES & NAMES				
1.	405026 0244 SCH D OF SAINT FRANCIS	8,313,538.00	50.46	4,195,011.22
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
E. TECHNICAL COLLEGE DISTRICT CODES & NAMES				
1.	40281 0008 MILWAUKEE AREA TECHNICAL COLLEGE MILW	664,510.65	50.46	335,312.62
2.				
3.				
F. 1. TOTAL GENERAL PROPERTY TAXES (Real and Personal)		24,321,036.31	50.46	12,292,394.97
COLUMN 1		COLUMN 2	COLUMN 3	COLUMN 4

**PART II**

Total collections on hand December 31 (Real and Personal)  
 Less: Collections of special charges  
 Less: Collections of special assessments  
 Less: Collections of special taxes  
 Less: Collections of general property taxes (Line 1 minus Lines 2, 3, 4)  
 Percentage (Line 5 divided by Line 6)  
 Total general property taxes (Line F-1 from Part I)  
 Total January payment to county (A.4 + C.3 + C.5)

12,611,198.14  
 335,426.25  
 50.46%  
 24,321,036.31  
 1,317,688.34

\* F-1 Col 4 must agree with line 5 in part II

(1)  
 (2)  
 (3)  
 (4)  
 (5)\*  
 (6) = 50.46%  
 (7)





# Settlements During Tax Season

- February

- Includes all tax payments collected through January 31st

- April

- Includes all tax payments collected through March 31st

- June

- Includes all tax payments collected through May 31st



# August Settlement

- Includes all payments received by the C/V/T for the tax year
- Individual County's may differ
  - PA-601
  - PS-601A




# Municipal Treasurers Association of Wisconsin

## TAX ROLL CERTIFICATE FOR TAXES LEVIED Am22, COLLECTIBLE 23 S. 70.65(3)

I am Anne B. Uecker, Clerk of the  Town  Village  City of St. Francis,  
(name) (tvc name)  
Milwaukee County, and I certify that the information and taxes to be collected as summarized below are contained in this  
(county)

tax roll and are correct to the best of my knowledge.

1. NET GENERAL REAL ESTATE TAXES .....	21,184,339.89
2. NET GENERAL PERSONAL PROPERTY TAXES .....	190,567.46
3. SCHOOL LEVY TAX CREDITS <b>APPLIED</b> TO TAX ROLL .....	1,372,171.21
4. LOTTERY AND GAMING CREDITS CLAIMED .....	700,813.90
5. FIRST DOLLAR CREDITS <b>APPLIED</b> TO TAX ROLL .....	296,208.00
6. SUBTOTAL — GROSS GENERAL PROPERTY TAXES .....	23,744,100.46
(Must agree with the total Column Line F-1 on the Statement of Taxes)	<small>(Total of Lines 1-5)</small>
7. SPECIAL ASSESSMENTS .....	156,126.92
8. SPECIAL CHARGES .....	217,345.00
9. DELINQUENT UTILITY CHARGES .....	148,976.42
10. SPECIAL TAXES (PFC, MFL Per Acre Taxes) .....	
11. OCCUPATIONAL TAXES .....	
12. OMITTED PROPERTY TAXES .....	
13. S. 70.43 ASSESSOR'S CORRECTIONS TAX ADJUSTMENTS .....	
<b>TOTAL TAXES LEVIED ON THIS TAX ROLL</b> .....	<b>24,266,548.80</b>
(Must agree with Line M on the Statement of Taxes)	<small>(Total of Lines 6-13)</small>

Signed   
Date 08/11/2023  
(mm/dd/yyyy)



# Tips and Tricks

- To make calculating settlements and the amounts due to Taxing Districts, set up a spreadsheet that will automatically calculate the percentage collected.
- Set it up similar to the PC-500



# Municipal Treasurers Association of Wisconsin

**City of St. Francis  
12/31/2023**

	Taxes Levied	Percent	Share
Milwaukee County	\$ 2,601,443.41	50.46%	\$ 1,312,688.34
MMSD	\$ 1,019,930.61	50.46%	\$ 514,656.99
City of St. Francis	\$ 11,721,613.64	50.46%	\$ 5,914,726.24
St. Francis School District	\$ 8,313,538.00	50.46%	\$ 4,195,011.27
MATC	<u>\$ 664,510.65</u>	50.46%	<u>\$ 335,312.07</u>
Total General Property Taxes	\$ 24,321,036.31	50.46%	\$ 12,272,394.92

**Total Collections on Hand:**

Real Estate	
Personal Property	_____
Less: Special Charges	
Special Assessments	
Special Taxes	
Collection of Property Taxes	<u>\$ -</u>
Total General Taxes Levied	\$ 24,321,036.31
Percentage Collected	0.00%

**Collections thru 1-31 Only**

Total Collections on Hand:	
Real Estate	\$ -
Personal Property	<u>\$ -</u>
Less: Special Charges	\$ -
Special Assessments	\$ -
Special Taxes	\$ -
Plus: Uncollected Pers Prop	<u>\$ -</u>
Total Taxes Collected	\$ -
Total General Taxes Levied	\$ 24,321,036.31
Percentage Collected	0.00%

**Collections thru 12-31 Only**

Total Collections on Hand:



## Municipal Treasurers Association of Wisconsin



# Lottery and Gaming Credit

Credit that provides direct  
property tax relief to qualifying  
taxpayers on there property tax  
bills



## Municipal Treasurers Association of Wisconsin

- To qualify
  - Must be a Wisconsin resident
  - Use the property as the primary residence as of January 1<sup>st</sup> of the year the property taxes are levied
  - May claim only one primary residence
  - Not able to claim on business property, rental units, vacant land, garages





## Municipal Treasurers Association of Wisconsin

- To receive the credit
  - Must file an application with the County Treasurer OR the City Treasurer
  - Can claim the credit by applying to the Municipal Treasurer by January 31<sup>st</sup> after you receive your property tax bill
  - File a late claim application with the Department of Revenue



# Municipal Treasurers Association of Wisconsin

Form <b>LC-100</b>	<b>Wisconsin</b> <b>Lottery and Gaming Credit Application</b>	<b>2024</b> WI Dept of Revenue
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**Who can claim this credit?**

- **You may claim** – this credit for 2024 property taxes, payable in 2025, if on January 1, 2024, you were the owner of the property and used the property as your primary residence. You can have only one primary residence.
- **You cannot claim** – this credit on business property, rental units, land, garages or other properties that are not your primary residence. A non-Wisconsin resident cannot claim this credit.

**Questions?** – if you have questions on the Lottery and Gaming Credit, contact your County Treasurer.

**2024 Lottery and Gaming Credit Claim**

<b>Property address</b>	<b>Parcel number</b> _____
_____	<input type="checkbox"/> Town } _____
_____	<input type="checkbox"/> Village } _____
_____	<input type="checkbox"/> City } _____
	County of _____

*I attest, under penalty of law, that as of January 1, 2024, I was an owner of the property described above and that as of that date I used the property as my primary residence. I understand that I must notify the county treasurer within 30 days of the date on which I no longer use the property as my primary residence.*

Claimant name (please print)	Email	
Signature	Phone ( ) -	Date (mm-dd-yyyy)

**Submitting Your Application**

If the property qualified as your primary residence on January 1, 2024, submit this completed form to your **County Treasurer**. The credit will appear on your 2024 property tax bill.

<b>Filing deadline:</b> _____ <small>(mm-dd-yyyy)</small>	<b>County Treasurer address:</b> _____ _____ _____
<b>Note:</b> If the property is located in Milwaukee County, submit this completed form to your Municipal Treasurer. <b>Do not</b> send it to the Milwaukee County Treasurer.	



## Municipal Treasurers Association of Wisconsin

- If the home as purchased after January 1<sup>st</sup>
  - To receive the credit you must verify to the best of your knowledge the previous owner used the property as their primary residence
  - This is the only circumstance that a new homeowner can apply for the credit



## Municipal Treasurers Association of Wisconsin

- **Manufactured/Mobile Home Owners**
  - Owner must pay a monthly permit fee to qualify
  - Municipal Clerk calculates and deducts one-twelfth of the credit each month from the monthly municipal permit fee



# Municipal Treasurers Association of Wisconsin

Form <b>LC-220</b>	<b>Manufactured / Mobile Home Municipal Permit Wisconsin Lottery and Gaming Credit Application</b>	<b>2024</b> <small>Due date: Jan. 31, 2024</small>
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If you are an owner of a manufactured/mobile home (unit) subject to a monthly municipal permit fee, you may qualify for a Lottery and Gaming Credit, which will reduce monthly municipal fees for 2024.

**Who can claim this credit?**

- **You may claim this credit on your monthly municipal permit fee if both apply:**
  - You were the owner of the unit described below on January 1, 2024
  - You use the unit as your primary residence
- **You cannot claim** – if the unit is not your primary residence. You can have only one primary residence. You cannot claim the credit on business property, rental units, land, garages or other properties that are not your primary residence. A non-Wisconsin resident cannot claim this credit.
- **Note:** If you do not qualify for this credit, do not return this form

**Filing deadline – January 31, 2024**

To claim this credit, you must submit this completed form to your **Municipal Treasurer on or before January 31, 2024**. Your Municipal Treasurer will calculate the monthly credit and deduct it from your monthly municipal permit fee.

**Questions?** – if you have questions on the Lottery and Gaming Credit, contact your Municipal Treasurer.

<b>2024 Lottery and Gaming Credit Claim</b> – if you do not qualify for the credit, do not return this form		
<b>Unit address</b>		
_____	<b>Lot/Account number</b> _____	
_____	<input type="checkbox"/> Town	} _____
_____	<input type="checkbox"/> Village	
_____	<input type="checkbox"/> City	
_____	County of _____	
<small>I attest, under penalty of law, that as of January 1, 2024, I was an owner of the unit described above and that as of that date I used the unit as my primary residence. I understand that I must notify the municipal treasurer within 30 days of the date on which I no longer use the unit as my primary residence.</small>		
<small>Claimant name (please print)</small>		<small>Email address</small>
<small>Signature</small>	<small>Phone number</small> (     ) -     -	<small>Date (mm-dd-yyyy)</small> -     -

<b>For Use By Taxation District Treasurer Only</b>	
1. Net fair market value of unit (not to exceed \$33,500) .....	_____ (1)
2. Equalized value school tax rate of district where unit is located .....	_____ (2)
3. Lottery credit (1) x (2) .....	_____ (3)
4. Monthly credit deduction (3) ÷ 12 months .....	_____



## Municipal Treasurers Association of Wisconsin

- If a home no longer qualifies for the credit
  - Owner must complete a Removal Request Form within 30 days of the property no longer being eligible



# Municipal Treasurers Association of Wisconsin

Form <b>LC-400</b>	<b>Wisconsin Lottery and Gaming Credit Removal Request</b>	Wisconsin Dept of Revenue
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**Reason for Removal**

The property described below no longer qualifies for the Lottery and Gaming Credit. I am requesting removal of this credit since, as of \_\_\_\_\_ this property:  
(mm-dd-yyyy)

- Is no longer our primary residence
- Became rental property
- Is vacant / was sold
- Other (please explain) \_\_\_\_\_

**Lottery and Gaming Credit Removal form**

<b>Property address</b>	<b>Parcel number</b> _____
_____	<input type="checkbox"/> Town
_____	<input type="checkbox"/> Village } _____
_____	<input type="checkbox"/> City } _____
_____	County of _____

I attest, under penalty of law, that as of \_\_\_\_\_, this property is no longer used as my primary residence.  
(mm-dd-yyyy)

Name (please print)	Email	
Signature	Phone (    ) -    -	Date (mm-dd-yyyy) - -

**Questions?** – if you have questions on the Lottery and Gaming Credit, contact your County Treasurer.

**Submitting Removal Request**

- Return this form to your County Treasurer
- **Note:** If the property is located in Milwaukee County, submit this completed form to your Municipal Treasurer. Do not send it to the Milwaukee County Treasurer.



Municipal Treasurers Association of Wisconsin

# Lottery & Gaming Credit Forms

- Wisconsin Department of Revenue

<https://www.revenue.wi.gov/Pages/Form/lottery-home.aspx>





## Municipal Treasurers Association of Wisconsin

- How the Lottery and Gaming Credit is Calculated:

The amount of funds available for the credit is determined in November of each year based on revenues generated from the Wisconsin Lottery, pari-mutual on-track betting and bingo during the year



## Municipal Treasurers Association of Wisconsin

Based on available funds and an estimated number of properties qualifying for the credit, the Department of Revenue determines a maximum credit value



# Municipal Treasurers Association of Wisconsin



## State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • BUREAU OF LOCAL GOVERNMENT SERVICES • 2135 RIMROCK MADISON, WI 53173

November 20, 2023

**Mailing Address:**  
 PO Box 8971 #6-97  
 Madison WI 53708-8971  
 Fax: (608) 264-6887  
[lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)

ANNE UECKER  
 CITY OF SAINT FRANCIS  
 3400 EAST HOWARD AVENUE  
 SAINT FRANCIS WI 53235

### Notice of Lottery and Gaming Credit – 2023 Maximum Credit Value

#### Notice Information

The Wisconsin Department of Revenue (DOR) is providing the Lottery and Gaming maximum credit value for your municipality for 2023 payable 2024 property tax bills.

<b>Municipality</b>	CITY OF SAINT FRANCIS	<b>County</b>	MILWAUKEE	<b>Co-muni code</b>	40281
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#### Maximum Credit Value Detail

DOR calculated the amounts below based on the available funds and an estimated number of properties that will qualify for the credit

School Code	School District	Equalized Value School Tax Rate	Maximum Credit Value	Maximum Lottery Credit
405026	SCH D OF SAINT FRANCIS	0.010467701	\$33,500.00	\$350.67

#### Payment Information

The credit is calculated by multiplying the maximum credit value (or the actual value of the property if that value is less than the maximum credit value), by the applicable school tax rate. The result is the amount of credit provided for that property. (sec. 79.10(5), Wis. Stats.)

#### Contact Information

If you have questions, contact us at [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov), (608) 266-0772 or (608) 266-9457.



## Municipal Treasurers Association of Wisconsin

- **Distribution of Lottery and Gaming Credit**
- By March 1<sup>st</sup> of each year, Reimbursement Reports are due to the County Treasurer
- The Department of Revenue distributes payments on the 4<sup>th</sup> Monday of March



# First Dollar Credit

Provides direct property tax relief as a credit for Wisconsin property owners on the property tax bill



## Municipal Treasurers Association of Wisconsin

- Every taxable parcel (business, commercial or private) containing a real property improvement qualifies
- The property does not have to be the owner's primary residence
- An owner can receive credit on more than one property



## Municipal Treasurers Association of Wisconsin

- Personal Property improvements do not qualify
- Manufactured/Mobile Homes can receive the credit
  - If it is classified as real property, the home qualifies
  - If it is classified as personal property, the home does not qualify



## Municipal Treasurers Association of Wisconsin





# Expenditure Restraint Incentive Program

Provides unrestricted aid to  
qualifying municipalities that limit  
growth in spending



## Municipal Treasurers Association of Wisconsin

- Enacted in 1990 in response to criticism that the state shared revenue program encouraged increased spending
- Targets aid to high-tax rate communities that restrain spending growth
- Based on a Department of Revenue formula



## Municipal Treasurers Association of Wisconsin

# Eligibility

- A municipality qualifies if it meets the following two conditions:
  - Property tax rate must be at least 5 mills
  - The municipal budget for the year before the payment has not increased over the prior year's budget by more than an inflation factor plus a valuation factor



## What is Mills/Mills Rate

- The amount of tax payable per dollar of the assessed value of a property
- 1 Mill is equivalent to  $\$1/\$1000$  of assessed value



## Municipal Treasurers Association of Wisconsin

- Worksheet instructions can be found at:

<https://www.revenue.wi.gov/DORForms/erp-inst.pdf>



# Municipal Treasurers Association of Wisconsin

## • Form SL-203

Form SL-203	<b>2023 Expenditure Restraint Budget Worksheet</b>			WI Dept of Revenue
Payment Year 2024	Co-muni Code 40281	County MILWAUKEE Municipality SAINT FRANCIS	Account No. 1086	Report Type ORIGINAL

General Fund Expenditure Budget	Budget Year	
	Col.1	Col. 2
	2023	2022
<b>Section A : Budget Comparison</b>		
1 Total general fund budget expenditures (s. 65.90)(include general fund transfers out to other funds)	\$11,569,308	\$11,009,847
2 Long-term debt principal and interest payments in general fund budget (include general fund transfers out to debt service fund) (subtract)	( \$578,299 )	( \$751,192 )
3 Recycling fee payments in general fund budget (s. 289.645) (subtract)	( \$0 )	( \$0 )
4 Required municipal revenue sharing payments in the general fund to other municipalities (s. 66.0305) (subtract)	( \$0 )	( \$0 )
5 Unreimbursed expenses related to an emergency declared under s.323.10 (subtract)	( \$0 )	( \$0 )
6 General fund expenditures for contracted services provided to another local government (subtract)	( \$0 )	( \$0 )
7 General fund expenditures of grant payments issued under s. 16.297(1m) (subtract)	( \$0 )	( \$0 )
8 General fund expenditures for payments of insurance premiums under s.66.01357(5)(c)1. and 1m (subtract)	( \$0 )	( \$0 )
9 General fund expenditures of payments due to the termination of a tax incremental district under s. 79.096(3) (subtract)	( \$0 )	( \$0 )
10 Net general fund operating budget expenditures	\$10,991,009	\$10,258,655
<b>Section B : Budget Adjustments for Transfer of Services</b>		
1 General fund expenditures for services transferred to another local government for first time (subtract)		( \$0 )
2 General fund expenditures for services assumed from another local government for first time (add)		\$0
3 Adjusted general fund budget expenditures	\$10,991,009	\$10,258,655
<b>Section C : Budget Change Calculation</b>		
1 2023 adjusted general fund budget expenditures	\$10,991,009	
2 2022 adjusted general fund budget expenditures	\$10,258,655	
3 General fund budget dollar change from 2022 to 2023	\$732,354	
4 General fund budget percent change from 2022 to 2023	7.14%	

The general fund budget percentage change must be less than 9.7 % to qualify for a 2024 payment.



## Municipal Treasurers Association of Wisconsin

### The Simple Explanation:

Municipalities qualify for a payment if their General Fund tax rate is in excess of 5 mills and if they limit their General Fund budget increase to no more than inflation plus the growth factor



## Municipal Treasurers Association of Wisconsin

### To Qualify for a 2024 ERIP Payment

- The municipal purpose property tax rate for 2022 exceeded 5 mills
- The municipal budget for non-debt General Fund expenditure percentage increase from 2022 to 2023 must be less than:
  - 3% increase in the CPI plus net new construction





## Municipal Treasurers Association of Wisconsin



# Tax Incremental Financing Districts

An economic development technique to expand the property tax base. Property value increases fund site improvements that would not otherwise occur



# Wisconsin Statutes

- Section 66.1105 – City and Village
- Section 60.85 and 60.23(32) - Towns



## How is TIF Funded

- When a TID is created, the municipality and other taxing jurisdictions agree to support their normal operations from the existing tax base
- Taxes on the TID value increment results in additional revenues collected for the TID
  - Funds must be used to pay eligible TID costs



# Municipal Treasurers Association of Wisconsin

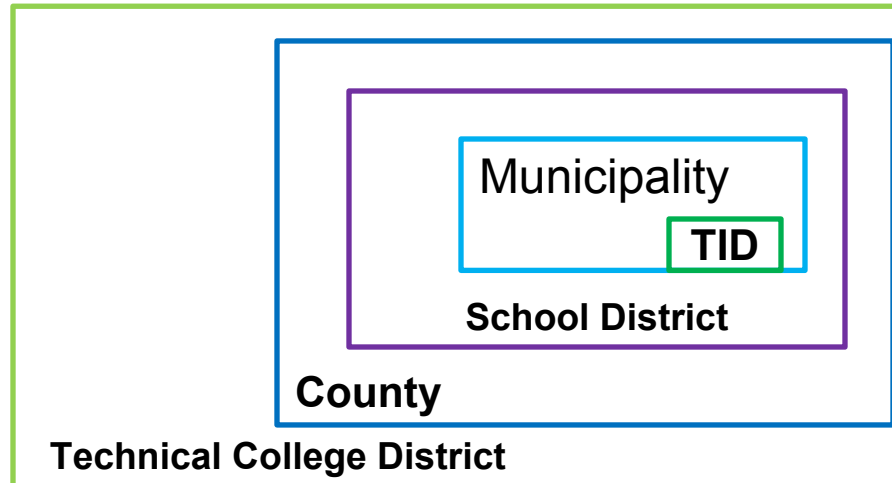
**Tax Incremental District (TID) Criteria Matrix**

	Pre-1995 TIDs		Blighted or Rehabilitation/ Conservation TIDs		Industrial or Mixed-Use TIDs		Environmental Remediation (ER) TIDs	Town TIDs	Environmental Remediation (ER) TIDs
	Before 10/1/95	10/1/95 – 9/30/04	After 9/30/04	10/1/95 – 9/30/04	After 9/30/04	After 11/29/17	After 9/30/04	10/15/97 – 11/29/17	
Creation resolution date	Before 10/1/95	10/1/95 – 9/30/04	After 9/30/04	10/1/95 – 9/30/04	After 9/30/04	After 11/29/17	After 9/30/04	10/15/97 – 11/29/17	
Expenditure period	22 years (6)(am)1.			18 years (6)(am)1.	15 years (6)(am)1.	22 years (6)(am)1.	5 years (6)(b)1.	15 years (2)(b)	
Maximum life before extensions	27 years (6)(a)2.	27 years (6)(a)4.	27 years (6)(a)8.	23 years (6)(a)4m.	20 years (6)(a)7.	27 years (6)(a)8.	16 years (6)(a)2.	23 years (1)(i)	
Additional year added to life (2015 Act 256)	n/a	n/a	when resolution adopted October 1 – May 15	n/a	when resolution adopted October 1 – May 15	when resolution adopted October 1 – May 15	n/a	n/a	
Standard extension allowed	No	+4 years (7)(am)1.	+3 years (7)(am)3.	No	+3 years (7)(am) 2., unless it is a donor	+3 years (7)(am)3.	No	No	
Creation, territory or redetermination documents due to DOR	n/a	October 31	October 31	October 31	October 31	October 31	December 31	December 31	
Termination notice to DOR	Email notice within 60 days of adopted termination resolution or by April 15, whichever comes first (8)(a) and (b)						Email notice within 10 days of termination resolution (10)(a)	Email notice within 10 days of termination resolution (12)(a)	
Final accounting to DOR after termination	E-file TID Final Accounting Report ( <a href="#">Form PE-110</a> ) by final accounting submission date (8)(c)						February 15 of year after termination (10)(c)	Within 6 months after termination(10)(d)	
Overlaps allowed (unless overlapped TID is designated distressed)	Yes (10)	Yes (10)	Yes (10)	Yes (10)	Yes (10)	Yes (10)	Yes (12)	No	
Annexation restrictions	Yes (4)(gm)1.	Yes (4)(gm)1.	Yes (4)(gm)1.	Yes (4)(gm)1.	Yes (4)(gm)1.	Yes (4)(gm)1.	Yes (17)	Yes (13)	
Base value redetermination allowed	Yes (5)(h)	Yes (5)(h)	Yes (5)(h)	Yes (5)(h)	Yes (5)(h)	Yes (5)(h)	No	No	
Limitation restrictions	12% – denial (4)(gm)4.c.					12% – one active ER TID per municipality may be excluded from 12% (20m)(d)1. – denial (4)(gm)4.c	5% and 7% (3)(h)5.d – Denial (5)(g)	None	
Territory amendments allowed and notice to DOR	Up to four amendments subtracting or adding territory (or both at the same time) (4)(h)2. Email DOR within 60 days of adopting amendment resolution (5)(cm).						Once during first 5 years with 2 additional years of expenditures (3)(j)2.	No	
Allocation amendments	See <a href="#">Allocation Amendment Types</a>								
Extensions	See <a href="#">TID Extension Types</a>						No	No	
Statute reference	Secs. <a href="#">66.1105</a> and <a href="#">60.23</a>						Sec. <a href="#">60.85</a>	Sec. <a href="#">66.1106</a>	



# Tax Incremental Financing District

- What is a TID?



- Contiguous geographic area within a municipality intended to foster economic development or redevelopment
- Administered by the municipality while benefiting all overlapping taxing entities



# Tax Incremental Financing District

**Base Value** – The equalized value of real estate, improvements and personal property in a TID upon creation

**Increment** – The difference between the Base Value and the current value

**Tax Increment** – Taxes levied by overlapping taxing jurisdictions on the value between the base value and the current value of the TID



# Why Create a TID?

- Attract new private development that would otherwise not occur “but for” the creation of the TID expand tax base
- Share costs among Municipality, School District, Technical College District and County





# Why Create a TID?

- Tax increment revenues based on full tax rate to offset TID project costs
- Once TID is closed, all overlapping taxing entities benefit from expanded tax base



## Risks of a TID

- Anticipated development does not occur or is delayed
- Over-investing in infrastructure
- Reduced revenues if the tax rate decreases



## Risks of a TID

- What if TID revenues fall short?
  - Amend project plan to allow support from donor TID (with several statutory limitations)
  - Taxpayers support the project costs via higher tax levy or “borrowing” from the General Fund
  - Designate it as a distressed TID



## Municipal Treasurers Association of Wisconsin

# TID Creation Requirements

- Project Plan
- Public Hearing
- Plan Commission Approval
- Municipal Approval – done by Resolution



## Municipal Treasurers Association of Wisconsin

# TID Creation Requirements

- Joint Review Board Approval
  - Made up of 5 members:
    - Municipal Representative
    - School District Representative
    - County Representative
    - Technical College Representative
    - At-large Member



Municipal Treasurers Association of Wisconsin

## TID Creation Requirements

- DOR Certification



# TID Boundaries

- District Boundary Tests

- Parcels must be contiguous

- Equalized valuation test

- the value of any current TID increments plus the base value of the proposed district may not exceed 12% of the total value of the community



Municipal Treasurers Association of Wisconsin

# Special Rules for Towns

Wisconsin Statute Section  
60.85





## Municipal Treasurers Association of Wisconsin

- Limited authority for Towns to create TID
- Projects are limited to:
  - Agricultural Projects
  - Forestry Projects
  - Manufacturing Projects
  - Tourism Projects



## Municipal Treasurers Association of Wisconsin

- Projects are limited to:
  - Residential development only to the extent that it is necessary and incidental relationship to a project in one of the above
  - Retail development that is limited to the retail sale of products that are produced due to a project that is developed under the above



## Municipal Treasurers Association of Wisconsin

- Act 193 expands the authority for certain towns to create TIDs the same as any village or city
  - In the year before the town adopts a resolution:
    - Prior year Equalized Value must be at least \$500,000,000
    - Prior year population must be at least 3,500
    - Sewer service is or will be provided before use or operation of any improvements



## Municipal Treasurers Association of Wisconsin

### • District Specific Tests

- Industrial TID – at least 50% of land area of the TID must be zoned and suitable for industrial development as defined in Wis. Stats. 66.1101
- Blighted TID – at least 50% of the land area of the TID must be blighted as defined in Wis. Stats. 66.1105(2)(a)1



## • District Specific Tests

- Conservation & Rehabilitation TID – at least 50% of the land area of the TID must be blighted as defined in Wis. Stats. 66.1337(2m)(a)
- Mixed Use – at least 50% of the land area must be suitable for a combination of industrial, commercial and residential uses



# Maximum Life

- A District may remain open until the earliest of the following occurrences –
  - The District's maximum life is reached, which varies by type of District and when it was created
  - When total tax increments collected are sufficient to pay all of the District's project obligations
  - When the Municipality passes a resolution to close the District



## TIF Annual Reporting Requirements

- Municipalities with a tax incremental district must now provide an annual report to the WI Department of Revenue
- Reports must contain specific information and be submitted annually by the July 1 deadline.



# Form PE-300

- Name of the district
- Declared classification of the district
- Name of any developer named in a developer's agreement with the municipality or who receives any financial assistance from tax increments





## Municipal Treasurers Association of Wisconsin

- Date the municipality expects the district to terminate
- Amount of tax increments collected
- Analysis of district finances
  - Beginning fund balance
  - Amounts collected
  - Listing of expenditures by project plan budget items
  - Ending fund balance
- Contact information of the person designated to respond to questions or concerns regarding the annual report.



# Municipal Treasurers Association of Wisconsin

Form PE-300		TID Annual Report			2022 WI Dept of Revenue	
<b>Section 1 - Municipality and TID</b>						
Co-muni code <b>40281</b>	Municipality <b>SAINT FRANCIS</b>	County <b>MILWAUKEE</b>	Due date <b>07/03/2023</b>	Report type <b>ORIGINAL</b>		
TID number <b>005</b>	TID type <b>6</b>	TID name <b>TID 5</b>	Creation date <b>07/21/2015</b>	Mandatory termination date <b>07/21/2035</b>	Expected termination date <b>N/A</b>	
<b>Section 2 - Beginning Balance</b>				<b>Amount</b>		
TID fund balance at beginning of year				<b>\$-1,939,257</b>		
<b>Section 3 - Revenue</b>				<b>Amount</b>		
Tax increment				<b>\$1,915,334</b>		
Investment income				<b>\$0</b>		
Debt proceeds				<b>\$4,000,000</b>		
Special assessments				<b>\$0</b>		
Shared revenue				<b>\$0</b>		
Sale of property				<b>\$0</b>		
Allocation from another TID						
Developer guarantees						
Transfer from other funds						
Grants						
Other revenue						
Source		Intergovernmental, Misc		<b>\$97,716</b>		
<b>Total Revenue (deposits)</b>				<b>\$6,013,050</b>		



## Municipal Treasurers Association of Wisconsin



## Municipal Treasurers Association of Wisconsin



# Budgets

Budgets are governed by  
Wisconsin Statute Chapter 65



## Municipal Treasurers Association of Wisconsin

- **Budget must include:**
  - General Summary
  - Detailed estimates of all anticipated revenues and proposed expenditures
  - Include one prior fiscal year actual revenues and expenditures
  - Current year actual must be at least for a 6 month period
  - Estimated projections for the current year end



# Municipal Treasurers Association of Wisconsin

St. Francis  
2024 BUDGET

	2022 Actual	2023 Budget Adopted	As Of 8/31/2023	2024 Budget	Difference
<b>Fund: 00 - GENERAL FUND</b>					
<b>Revenues</b>					
41101 GENERAL PROPERTY TAXES	6,573,671	6,998,424	6,998,424	7,009,210	10,786
41109 INTEREST ON TAXES	23,128	40,000	15,641	40,000	-
41110 SHARED TAXES	2,201,808	2,162,207	2,138,778	2,850,362	488,175
41111 STATE AID EXEMPT PROPERTY	13,739	10,000	13,739	10,000	-
41112 UTILITY TAX	12,385	86,214	86,214	86,896	482
41113 MED TRANSPORT REIM	-	12,900	12,900	12,900	-
41115 FIRE INSURANCE TAX - 2% DUES	32,046	29,500	36,489	29,500	-
41130 PAYMENT IN LIEU OF TAXES	8,047	8,000	8,900	8,000	-
<b>LICENSES AND PERMITS</b>					
41201 LIQUOR LICENSE	14,857	16,000	13,180	13,000	(3,000)
41202 OPERATORS LICENSES	4,120	5,000	3,135	3,000	(2,000)
41203 CIGARETTE LICENSE	600	500	600	500	-
41204 DOG LICENSE	2,407	2,600	1,779	2,500	-
41205 BICYCLE LICENSE	18	30	12	30	-
41208 AMUSEMENT DEVICE LICENSE	3,500	5,000	2,500	5,000	-
41209 VENDING MACHINE TAGS	2,520	-	3,460	-	-
41212 CAT LICENSE	474	200	270	200	-
41230 ALARM LICENSE	-	375	-	375	-
41231 SUNDRY LICENSE	1,775	1,000	2,175	1,000	-
41301 BUILDING PERMITS	57,043	308,227	42,883	120,000	(188,227)
41302 ELECTRICAL PERMITS	17,737	60,000	9,066	30,000	(30,000)
41303 PLUMBING PERMITS	8,754	60,000	7,360	30,000	(30,000)
41305 DANCE HALL PERMITS	100	175	50	175	-
41308 STREET EXCAVATION/HAUL PERMITS	16,170	10,000	2,040	10,000	-
41309 PEDDLERS PERMITS	30	100	670	100	-
41310 PARKING PERMITS	34,373	35,000	22,358	35,000	-
41329 SUNDRY PERMITS	95	300	245	300	-
<b>FINES, FORFEITS AND PENALTIES</b>					
41401 FINES	239,786	270,000	187,268	270,000	-
41403 BACKGROUND CHECKS	1,840	2,000	1,495	2,000	-
<b>INTERGOVERNMENTAL REVENUE</b>					
41501 HIGHWAY AIDS	621,407	559,267	419,450	572,531	13,264
41502 STATE STREET AIDS	48,572	48,633	36,474	59,089	10,486
41510 LAW ENFORCEMENT - STATE	3,520	10,000	-	10,000	-
41511 COPIES FEDERAL POLICE GRANT	-	-	-	-	-
41520 DNR GRANTS	5,000	25,000	-	25,000	-
41525 DOT GRANTS	-	-	-	-	-
41526 MILWAUKEE COUNTY - CDBG	53,753	40,000	-	40,000	-
41529 MISC GRANTS	-	50,000	-	-	(50,000)
<b>SPECIAL ASSESSMENT REVENUE</b>					
41612 WEED CUTTING	11,160	14,120	-	15,000	880
<b>MISCELLANEOUS INCOME</b>					
41701 WORK COMPWITNESS FEES	-	5,000	-	1,000	(4,000)
41702 INSURANCE DIVIDENDS	59,014	-	7,639	-	-
41741 PUBLICATION FEES	200	400	150	400	-
41749 MISCELLANEOUS GENERAL	500	-	500	-	-
<b>INTEREST INCOME</b>					
42101 INTEREST - GENERAL FUND	127,315	60,000	204,271	206,397	146,387
42119 INTERST OTHER	72,615	-	-	-	-



# Municipal Treasurers Association of Wisconsin

## Budget Hearing Notice

Class I Notice –  
15 days prior to  
hearing

NOTICE IS HEREBY GIVEN that on November 28, 2023 at 7:00 p.m in the City Council Chambers of the Civic Center, 3400 East Howard Avenue, St. Francis, a public hearing will be held on the proposed 2024 Budget for the City of St. Francis. The proposed budget, in detail, is available for inspection in the Clerk-Treasurer's Office at the Civic Center from 8:00 a.m. to 5:00 p.m., Monday through Friday or on the City website [www.stfranciswi.org](http://www.stfranciswi.org). A Summary of the 2024 Proposed Budget is as follows:

General Fund Budget Revenues - Fund 00	2023 Adopted	2024 Adopted	% Change
General Property Taxes	\$6,998,424	\$7,009,210	
Other Taxes	\$2,348,821	\$2,837,478	
Licenses and Permits	\$504,407	\$251,180	
Fines, Forfeits and Penalties	\$272,000	\$272,000	
Intergovernmental Revenue	\$732,900	\$706,630	
Special Assessment Revenue	\$14,120	\$15,000	
Miscellaneous Revenue	\$5,400	\$1,400	
Interest Income	\$60,000	\$206,397	
Charges for Service	\$504,662	\$556,221	
Cable Revenue	\$123,574	\$90,000	
Park Revenue	\$5,000	\$5,000	
<b>Total Revenue</b>	<b>\$11,569,308</b>	<b>\$11,950,516</b>	<b>3.29%</b>
Contribution from Fund Balance	\$0	\$0	
<b>Total Revenue &amp; Fund Balance</b>	<b>\$11,569,308</b>	<b>\$11,950,516</b>	<b>3.29%</b>

General Fund Budget Expenditures - Fund 00	2023 Adopted	2024 Adopted	% Change
General Government	\$1,399,400	\$1,519,516	
Public Protection	\$6,683,191	\$7,025,893	
Health and Social Services	\$105,940	\$107,440	
Public Works	\$1,340,753	\$1,262,943	
Education and Recreation	\$52,200	\$38,200	
Debt Service	\$578,299	\$578,543	
Other	\$94,790	\$94,075	
Capital	\$301,500	\$301,500	
Transfer to Library Fund	\$646,404	\$646,404	
Transfer to Garbage Fund	\$366,831	\$376,002	
<b>Total Expenditures</b>	<b>\$11,569,308</b>	<b>\$11,950,516</b>	<b>3.29%</b>

	General Fund 00	Recycling Fund 20	Sewer Fund 21	Library Fund 25	Storm Sewer Fund 26	Garbage Fund 27
Fund Balance 1/1/2023	\$5,636,134	\$251,859	\$1,423,281	\$68,908	\$1,787,860	\$13,621
Property Tax Contribution	\$7,009,210	\$0	\$0	\$0	\$0	\$0
Other Revenues	\$4,941,306	\$262,336	\$1,163,439	\$687,087	\$436,017	\$376,002
<b>Total Revenue</b>	<b>\$11,950,516</b>	<b>\$262,336</b>	<b>\$1,163,439</b>	<b>\$687,087</b>	<b>\$436,017</b>	<b>\$376,002</b>
Total Expenditures	\$11,950,516	\$262,336	\$1,163,439	\$687,087	\$436,017	\$376,002
<b>Ending Fund Balance</b>	<b>\$5,636,134</b>	<b>\$251,859</b>	<b>\$1,423,281</b>	<b>\$68,908</b>	<b>\$1,787,860</b>	<b>\$13,621</b>

	Debt Fund 30	Capital Fund 40	TID 3 Fund 41	TID 4 Fund 44	TID 5 Fund 46
Fund Balance 1/1/2023	\$296,629	\$592,358	(\$1,968,120)	\$250,285	\$2,961,443
Property Tax Contribution	\$0	\$0	\$377,318	\$337,599	\$3,580,676
Other Revenues	\$623,543	\$3,046,828	\$29,757	\$64,500	\$12,443
Contribution from Fund Balance	\$0	\$171,000	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$623,299</b>	<b>\$3,217,828</b>	<b>\$407,075</b>	<b>\$402,099</b>	<b>\$3,593,119</b>
Total Expenditures	\$623,299	\$3,217,828	\$407,075	\$402,099	\$3,593,119
<b>Ending Fund Balance</b>	<b>\$296,629</b>	<b>\$421,358</b>	<b>(\$1,968,120)</b>	<b>\$250,285</b>	<b>\$2,961,443</b>





## Municipal Treasurers Association of Wisconsin

- Notice must include:
  - Budget Summary
  - Place where budget detail may be inspected
  - Time and Place of Hearing



## Municipal Treasurers Association of Wisconsin

- **Town Budget Notice:**
  - Post budget summary and notice in 3 public places
  - Require a public hearing and Special Meeting of Electors to adopt a Town tax levy



## Municipal Treasurers Association of Wisconsin

# Budget Summary

## General Fund Expenditures:

- General Government
- Public Safety
- Public Works
- Health & Human Services



## Municipal Treasurers Association of Wisconsin

# Budget Summary

## General Fund Expenditures:

- Culture/Recreation/Education
- Conservation & Development
- Capital Outlay
- Debt Service
- Other Financing Uses



## Municipal Treasurers Association of Wisconsin

# Budget Summary

## General Fund Revenues:

- Taxes
- Special Assessments
- Intergovernmental Revenues
- Licenses and Permits



## Municipal Treasurers Association of Wisconsin

# Budget Summary

## General Fund Revenues:

- Fines, Forfeitures and Penalties
- Public Charges for Services
- Intergovernmental Charges
- Miscellaneous Revenue
- Other Financing Sources



## Municipal Treasurers Association of Wisconsin

# Budget Summary

- Beginning and Year End Fund Balances
- Impact Fees
- Property Tax Amount
- Total Revenues and Expenditures
- New/Discontinued Services



## Municipal Treasurers Association of Wisconsin

- After the Public Hearing:
  - Action needs to be taken by the Board/Council to adopt the Budget
  - It can be either done by Resolution or Ordinance





# Municipal Treasurers Association of Wisconsin

STATE OF WISCONSIN                      CITY OF ST. FRANCIS                      MILWAUKEE COUNTY

RESOLUTION NO. 2855

**RESOLUTION ADOPTING THE 2024 CITY OF ST. FRANCIS BUDGET AND TAX LEVY**

THE CITY OF ST. FRANCIS COMMON COUNCIL, MILWAUKEE COUNT, WISCONSIN, DOES RESOLVE AS FOLLOWS:

**WHEREAS**, the City of St. Francis Common Council has developed a budget for the 2024 fiscal year which includes General Fund revenues and expenditures in the sum of \$11,950,516, and;

**WHEREAS**, the proposed budget was available for public inspection in the City Clerk/Treasurer’s Office prior to its presentation for public comment at a Public Hearing held November 28, 2023, and;

**WHEREAS**, the Common Council desires to appropriate the necessary funds for the operation of the government and administration of the City of St. Francis for the year 2024, and;

**NOW, THEREFORE, BE IT RESOLVED**, the proposed 2024 City of St. Francis Budget is hereby adopted as approved by the Common Council, and;

**BE IT FURTHER RESOLVED** there is hereby levied a General Property Tax of \$7,009,210 on all the taxable property within the City of St. Francis as returned by the assessor in the year 2023, for the uses and purposes set forth in the 2024 Budget, and;

**BE IT FURTHER RESOLVED**, the City Clerk/Treasurer is hereby authorized and directed to spread this tax on the current tax roll of the City of St. Francis.

**PASSED and ADOPTED** by the Common Council of the City of St. Francis, Milwaukee County, Wisconsin this 28<sup>th</sup> day of November, 2023.

CITY OF ST. FRANCIS

/s/Ken Tutaj  
Mayor

ATTEST:

/s/Anne B. Uecker, MMC/WCPC  
City Clerk/Treasurer



## Municipal Treasurers Association of Wisconsin



## Municipal Treasurers Association of Wisconsin



# Levy Limits

Provide the maximum amount a  
Town, Village or City may  
implement as a property tax levy



## Municipal Treasurers Association of Wisconsin

Municipalities are allowed to increase their General Property Tax Levy from the previous year by:

- % increase in Equalized Value of Net New Construction growth PLUS
- Terminated TID – up to 50% of the previous year's increment

<https://docs.legis.wisconsin.gov/statutes/statutes/66/vi/0602>



## Municipal Treasurers Association of Wisconsin

- Unintended Consequences of Levy Limits:
  - Slow growing communities – no growth in levy limit to keep up with escalating costs of doing business
  - Landlocked communities – no availability for new construction to increase levy



# Municipal Treasurers Association of Wisconsin

Form SL-202m	<b>2023 Municipal Levy Limit Worksheet</b>	WI Dept of Revenue
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Year 2023	Co-muni Code 40281	County MILWAUKEE	Municipality CITY OF SAINT FRANCIS	Account No. 1086	Report Type AMENDED
--------------	-----------------------	---------------------	---------------------------------------	---------------------	------------------------

**Section A: Determination of 2023 Payable 2024 Allowable Levy Limit**

1	2022 payable 2023 actual levy plus 2023 personal property aid ( \$4,551 )	\$7,002,975
2	Exclude prior year levy for unreimbursed expenses related to an emergency	\$0
3	Exclude 2022 levy for new general obligation debt authorized after July 1, 2005	\$562,367
4	2022 payable 2023 adjusted actual levy (Line 1 minus Lines 2 and 3)	\$6,440,608
5	0.00% growth, plus terminated TID ( 0 % ), plus TID subtraction ( 0 % ) applied to 2022 adjusted actual levy	\$6,440,608
6	Net new construction ( 0.157 % ), plus terminated TID ( 0 % ), plus TID subtraction ( 0 % ) applied to 2022 adjusted actual levy	\$6,450,719
7	Greater of Line 5 or Line 6	\$6,450,719
8	2023 levy limit before adjustments less 2024 personal property aid ( \$4,551 )	\$6,446,168
9	Total adjustments (from Sec. D, Line U)	\$563,042
10	<b>2023 Payable 2024 Allowable Levy</b> (sum of Lines 8 and 9)	\$7,009,210
11	Higher levy approved by special resolution at a special meeting of Town electors	

**Section B: Adjustment for Previous Year's Unused Levy (sec. 66.0602(3)(f), Wis. Stats.)**

1	Previous year's allowable levy	\$6,998,424
2	Previous year's actual levy	\$6,998,424
3	Previous year's unused levy (Line 1 minus Line 2)	\$0
4	Previous year's actual levy \$6,998,424 x 0.015	\$104,976
5	<b>Allowable Increase</b> (lesser of Lines 3 or 4)	\$0

**Section C: Adjustment for Prior Years Unused Levy Carryforward (sec. 66.0602(3)(fm), Wis. Stats.)**

1	2022 unused percentage	0.000%
2	2021 unused percentage	0.000%
3	2020 unused percentage	0.000%
4	2019 unused percentage	0.001%
5	2018 unused percentage	0.000%
6	Total unused percentage (sum of Lines 1-5)	0.001%
7	Previous year's actual levy due to valuation factor	\$6,440,608
8	<b>Allowable Increase</b> (Line 6 multiplied by Line 7)	\$64



## Municipal Treasurers Association of Wisconsin

- Penalties and Correcting Mistakes

- Excessive levies will result in reduction of State Aid
- DOR may waive penalty if caused by a clerical error
  - By DOR
  - By Municipal Clerk





## Municipal Treasurers Association of Wisconsin

- Levy Limit Adjustments

- For services transferred from your Tax Levy AFTER July 2, 2013 to the tax bill as a fee

- Garbage collection (Not recycling)
- Fire protection
- Snow plowing
- Street sweeping
- Storm Water management



## Municipal Treasurers Association of Wisconsin

- Debt:
  - Debt issued after July 1, 2005
  - Debt issued prior to July 1, 2005
    - If debt is ever refinanced/reissued after July 1, 2005 it is considered post July 1, 2005 debt



## Municipal Treasurers Association of Wisconsin

- Other adjustments
  - Intergovernmental Cooperative Agreements
  - Transfer of Services to/from other governments
  - Annexations
  - Joint Fire Departments
  - Levies by newly incorporated Villages for Police Services if none at existed
  - Town exception – if approved at a Town Meeting with a population of 3,000 or more



## Municipal Treasurers Association of Wisconsin

- Referendums/Resolutions to exceed Levy Limit:
  - A municipality may exceed its levy limit by Resolution or Referendum approved by voters
  - Options for exceeding levy for:
    - One fiscal year only
    - Ongoing basis
    - Set number of years



## Municipal Treasurers Association of Wisconsin

- Levy Limit Strategies

- =

- Fire protection/Hydrant fee shift from tax roll to water bills

- Borrowing

- Short term/temporary financing

- Equipment

- Vehicles

- Small projects



## Municipal Treasurers Association of Wisconsin

- Levy Limit Strategies

- Borrowing

- Long term financing
      - Street projects
      - Buildings



## Municipal Treasurers Association of Wisconsin



# Tax Increment Worksheet

Form PC-202 is filled annually in  
December – must be completed  
online





# Municipal Treasurers Association of Wisconsin

Form PC-202	<b>2023 Tax Increment Worksheet</b>	WI Dept of Revenue
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Report Type ORIGINAL	Co-muni Code 40281	County MILWAUKEE Muni Type CITY Municipality SAINT FRANCIS	Account No. 1086	Total Equalized TID Value Increment 190,866,500	This worksheet is for all TIDs in this municipality
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Taxing Jurisdiction	Col. A	Col. B	Col. C	Col. D	Col. E	Col. F
	Apportioned Levy /	Equalized Value (less TID Value Increment)	= Interim Rate X	Equalized Value (with TID Value Increment)	= Total Levy Amount (use on Mill Rate Worksheet)	Col. E - A = Tax Increment
<b>1. County</b>						
MILWAUKEE	\$2,601,443.41 /	794,208,600.00 =	0.003275517 X	985,075,100.00 =	\$3,226,630.24	\$625,186.83
<b>2. Special Districts (metro, sanitary, lake)</b>						
MILWAUKEE COUNTY METRO SEWER DISTRICT	\$1,019,930.61 /	794,208,600.00 =	0.001284210 X	985,075,100.00 =	\$1,265,043.29	\$245,112.68
<b>3. Tax District (town, village, city)</b>						
SAINT FRANCIS	\$7,009,210.00 /	794,208,600.00 =	0.008825402 X	985,075,100.00 =	\$8,693,683.76	\$1,684,473.76
<b>4. School Districts</b>						
SCH D OF SAINT FRANCIS	\$8,313,538.00 /	794,208,600.00 =	0.010467701 X	985,075,100.00 =	\$10,311,471.61	\$1,997,933.61
<b>5. Technical College Districts</b>						
MILWAUKEE AREA TECHNICAL COLLEGE MILW	\$664,510.65 /	794,208,600.00 =	0.000836695 X	985,075,100.00 =	\$824,207.41	\$159,696.76
<b>6. Tax Increment Total</b>						
	\$19,608,632.67				\$24,321,036.31	\$4,712,403.64



## Municipal Treasurers Association of Wisconsin

- **Data Required:**
  - Equalized Value less TIF Value Increment
  - Equalized Value with TIF Value Increment
  - DOR Annual Certification letter for each TIF
  - County levy
  - School District levy
  - Technical College levy
  - Local levy
  - Final Statement of Assessment



## Municipal Treasurers Association of Wisconsin

- Calculating your Tax Rate with TID's:
  - You must calculate the tax increment before you calculate your tax rate
  - Tax rate is based on the tax levy PLUS the increment for all the taxing jurisdictions except for the State tax levy



## Municipal Treasurers Association of Wisconsin



## Municipal Treasurers Association of Wisconsin



Municipal Treasurers Association of Wisconsin

# Delinquent Utility Charges

Wisconsin Statute 66.0809



## Municipal Treasurers Association of Wisconsin

- Municipality may use the tax roll process to collect delinquent utility balances
  - Past due charges prior to October 1<sup>st</sup>
  - 14 day notice must be provided to landlord
- On October 15<sup>th</sup> of each year
  - Notice to owner
  - Rental property – notice to owner and tenant
  - Manufactured or mobile home – notice to owner of mobile home



## Municipal Treasurers Association of Wisconsin

- **Delinquent Water/Sewer transferred to the Tax Roll:**
  - November 1<sup>st</sup> – 10% penalty added to arrears
  - November 16<sup>th</sup> – file list of parcels with unpaid arrears
  - Payments received between October 15<sup>th</sup> and November 15<sup>th</sup>
    - Receive payment – nothing goes on tax roll
    - No payment – charges go on the tax roll





Municipal Treasurers Association of Wisconsin

# Special Assessments

Wisconsin Statute 66.073



## Municipal Treasurers Association of Wisconsin

- **Preliminary Assessment Resolution:**
  - Purpose of the project
  - Limits of the proposed assessment district
  - Number of installments for payment determined at a Public Hearing
  - Direct employee to make a report on the proposal (Engineer's Report)
  - Set Public Hearing date



# Municipal Treasurers Association of Wisconsin

STATE OF WISCONSIN    CITY OF ST. FRANCIS    MILWAUKEE COUNTY

RESOLUTION NO. 2811

PRELIMINARY RESOLUTION DECLARING INTENT  
TO LEVY SPECIAL ASSESSMENTS  
UNDER MUNICIPAL POLICE POWER  
PURSUANT TO § 66.0703, STATS.

The Common Council of the City of St. Francis, Milwaukee County, Wisconsin,  
DO RESOLVE AS FOLLOWS:

SECTION 1: INTENT TO LEVY SPECIAL ASSESSMENTS

1. The Common Council hereby declares its intention to exercise its police power under § 66.0703, Stats., to levy special assessments upon property in the assessment district hereafter described for benefits conferred upon such property by reason of the following public work and improvements:

Roadway, curb and gutter, sidewalks, driveway approaches, carriage walks and drainage improvements including but not limited to planning, design, construction, materials, labor, and equipment to perform the described improvements.

2. The property to be assessed lies within the following described assessment district:

ASSESSMENT DISTRICT

All property abutting both sides of

E. Bottsford Avenue from S. Nicholson Avenue to S. Pennsylvania Avenue  
S. New York Avenue from E. Bottsford Avenue to E. Van Norman Avenue  
E. Armour Avenue from S. Pennsylvania Avenue to S. Nicholson Avenue  
E. Allerton Avenue from S. Nicholson Avenue to S. Delaware Avenue  
S. Vermont Avenue from E. Cudahy Avenue to E. Bottsford Avenue  
S. Illinois Avenue from E. Armour Avenue to E. Bottsford Avenue  
E. Cudahy Avenue from S. Illinois Avenue to S. Nicholson Avenue  
S. Delaware Avenue from E. Van Norman Avenue south to Dead End

3. The total amount assessed against the properties in the described assessment district shall not exceed the total cost of the improvements.
4. The Common Council hereby determines that the improvements constitute an exercise of the police power for the health, safety and general welfare of the City and its inhabitants.
5. The City Engineer shall prepare a report, which shall consist of:
  - a. Final plans and specifications for the proposed improvements.
  - b. An estimate of the entire cost of the proposed improvements.



## Municipal Treasurers Association of Wisconsin

- **Engineer's Report**

- Preliminary or final plans and specifications
- Estimate of entire cost of the proposed work or improvement
- Estimate for each parcel of property affected
- Statement that the property against which the assessments are proposed is benefited if the work constitutes an exercise of police power



## Municipal Treasurers Association of Wisconsin

- **Public Hearing**

- Requires a Class I Notice with a copy mailed 10 days prior to the hearing to every interested person
- Hearing shall commence not less than 10 nor more than 40 days after publication



# Municipal Treasurers Association of Wisconsin

**CITY OF ST. FRANCIS  
NOTICE OF PUBLIC HEARING ON SPECIAL ASSESSMENTS  
FOR PUBLIC IMPROVEMENTS**

**PROJECT NO. 1-2021:** Asphalt Pavement, Concrete Curb and Gutter, Concrete Sidewalk, Carriage Walk, Grading, Landscaping, and Related Work in: E. Bottsford Avenue from S. Nicholson Avenue to S. Pennsylvania Avenue, E. Allerton Avenue from S. Nicholson Avenue to S. Delaware Avenue, E. Armour Avenue from S. Nicholson Avenue to S. Pennsylvania Avenue, E. Cudahy Avenue from S. Nicholson Avenue to S. Illinois Avenue, S. New York Avenue from E. Bottsford Avenue to E. Van Norman Avenue, S. Delaware Avenue from E. Van Norman Avenue south to Dead End, S. Illinois Avenue from E. Allerton Avenue to E. Armour Avenue, S. Vermont Avenue from E. Allerton Avenue to E. Cudahy Avenue

Please take notice that the Common Council of the City of St. Francis has declared its intention to exercise its power under Section 66.0703, Wisconsin Statutes, and under Chapter 10 of the St. Francis Municipal Code, to levy special assessments for the installation of improvements within the following described assessment district:

All that part of the southeast quarter of Section 22, Town 6 North, Range 22 East, City of St. Francis, Milwaukee County, Wisconsin bounded and described as follows:

All those parcels that abut the right-of-way of:  
 E. Bottsford Avenue from S. Nicholson Avenue to S. Pennsylvania Avenue  
 E. Allerton Avenue from S. Nicholson Avenue to S. Delaware Avenue  
 E. Armour Avenue from S. Nicholson Avenue to S. Pennsylvania Avenue  
 E. Cudahy Avenue from S. Nicholson Avenue to S. Illinois Avenue  
 S. New York Avenue from E. Bottsford Avenue to E. Van Norman Avenue  
 S. Delaware Avenue from E. Van Norman Avenue south to Dead End  
 S. Illinois Avenue from E. Allerton Avenue to E. Armour Avenue  
 S. Vermont Avenue from E. Allerton Avenue to E. Cudahy Avenue

The Common Council has determined that such properties are benefited by the installation of the improvements including among other things, enhancement of value, better drainage, elimination of water ponding, controlled vehicular access and a safer, smoother, travel area and that the assessments shall be under the police power, and if that is not possible, then according to benefits conferred.

The report of the City Engineer showing proposed plans and specifications, estimated cost of improvements and proposed assessments is on file in the office of the City Clerk and may be inspected there on any business day between the hours of 9:00 A.M. and 4:00 P.M.

You are further notified that the Common Council will hear all persons interested, or their agents or attorneys, concerning matters contained in the preliminary resolution authorizing such assessments and the above-described report, at **7:00 P.M. on the 24<sup>th</sup> day of June 2021** in the Council Chambers in the Civic Center, 3400 E. Howard Avenue, St. Francis, Wisconsin. All objections will be considered at said hearing and thereafter the amount of assessments will be finally determined.

Dated: June 3, 2021

Anne Uecker, City Clerk/Treasurer

Date of Publication: June 9, 2021

Public Notice

Upon reasonable notice, a good faith effort will be made to accommodate the needs of individuals to participate in public meetings, who have a qualifying disability under the Americans With Disabilities Act. Requests should be made as far in advance as possible, preferably a minimum of 48 hours. For additional information or to request this service, contact the St. Francis City Clerk at 481-2300. The meeting room is wheelchair accessible from the West and East entrances.

NOTE: There is the potential that a quorum of the Common Council may be present.



# Municipal Treasurers Association of Wisconsin

## Final Assessment Resolution

STATE OF WISCONSIN

CITY OF ST. FRANCIS

MILWAUKEE COUNTY

Resolution No. 2832

FINAL RESOLUTION AUTHORIZING ASPHALT PAVEMENT, CONCRETE CURB AND GUTTER, AND RELATED WORK

(E. Bottsford Avenue from S. Nicholson Avenue to S. Pennsylvania Avenue  
S. New York Avenue from E. Bottsford Avenue to E. Van Norman Avenue  
E. Armour Avenue from S. Pennsylvania Avenue to S. Nicholson Avenue  
E. Allerton Avenue from S. Nicholson Avenue to S. Delaware Avenue  
S. Vermont Avenue from E. Cudahy Avenue to E. Bottsford Avenue  
S. Illinois Avenue from E. Armour Avenue to E. Bottsford Avenue  
E. Cudahy Avenue from S. Illinois Avenue to S. Nicholson Avenue  
S. Delaware Avenue from E. Van Norman Avenue south to Dead End)

WHEREAS, the Common Council of the City of St. Francis, Wisconsin held a public hearing at the Council Chambers in the City Hall at 7:00 p.m. on June 24, 2021, for the purpose of hearing all interested persons concerning the preliminary resolution and report of the City Engineer on the proposed public improvements consisting of pavement, curb and gutter, storm sewer and related work on:

E. Bottsford Avenue from S. Nicholson Avenue to S. Pennsylvania Avenue  
S. New York Avenue from E. Bottsford Avenue to E. Van Norman Avenue  
E. Armour Avenue from S. Pennsylvania Avenue to S. Nicholson Avenue  
E. Allerton Avenue from S. Nicholson Avenue to S. Delaware Avenue  
S. Vermont Avenue from E. Cudahy Avenue to E. Bottsford Avenue  
S. Illinois Avenue from E. Armour Avenue to E. Bottsford Avenue  
E. Cudahy Avenue from S. Illinois Avenue to S. Nicholson Avenue  
S. Delaware Avenue from E. Van Norman Avenue south to Dead End

WHEREAS, all persons desiring audience at such hearing were heard;

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of St. Francis as follows:

1. The report of the City Engineer, as modified, a copy of which is attached hereto an incorporated by reference as if fully set forth herein, including the plans and specifications and assessments, as set forth therein, is hereby adopted and approved.
2. The City Engineer, if it has not already been done, is directed to advertise for bids and supervise constructions of such improvements in accordance with the report of the City Engineer as modified.
3. The Common Council hereby determines that the proposed work constitutes an exercise of the police power, and that the property is benefited by, including, among other things, enhancement of value, better drainage, elimination of water ponding, controlled



## Municipal Treasurers Association of Wisconsin

# • Invoice/Billing of Special Assessments

### – Notices to include:

- Project identification
- Special assessment amount
- Payment options
- Interest rate to be charge
- Payment period





# Municipal Treasurers Association of Wisconsin

MARTIN, ELIZABETH  
 3702 E LUNHAM AVENUE  
 ST FRANCIS, WI 53235

**NOTICE OF SPECIAL ASSESSMENT**

Parcel ID                    586-0193-000  
 Property Address        3702 E LUNHAM AVE

Dear MARTIN, ELIZABETH,

As part of our ongoing commitment to maintaining and improving the infrastructure in our City, S KIRKWOOD AVENUE BETWEEN VRETENAR MEMORIAL PARK AND E LUNHAM AVENUE has been completed in your area. Your property at 3702 E LUNHAM AVE is subject to a special assessment of \$627.95. We are providing citizens with two options for payment of this assessment. The first option is to pay the entire amount off prior to Friday, October 29, 2021. The second option is to participate in our installment plan. The installment plan will allocate the principal amount over 10 year(s), which will annually be transferred to your property tax bill at an interest rate of 3.75%. We will accept extra payments at anytime through the life of the assessment. A proposed amortization schedule for the assessment is shown below. Please contact us with any questions or concerns.

Sincerely,

**St. Francis**  
 3400 E. Howard Ave  
 St. Francis, WI 53235  
 4144812300

**ASSESSMENT BREAKDOWN**

Description	Amount
118A - PROJ 1-2018 S KIRKWOOD - MEMORIAL/LUNHAM	\$627.95
<b>Total</b>	<b>\$627.95</b>



## Municipal Treasurers Association of Wisconsin

- **Farmland Deferral**

- Sewer or water systems
- 35 or more acres of contiguous land, used exclusively for agriculture
- Land subject to assessment produced gross profits or not less than \$6,000 for previous year or \$18,000 over previous 3 years
- No interest can be charged



## Municipal Treasurers Association of Wisconsin



## Municipal Treasurers Association of Wisconsin



# Calculating your Basic Tax Rate



## Municipal Treasurers Association of Wisconsin

- **Documentation needed:**
  - Certificate of Apportionment of State and County Property Taxes
  - Tax Levy Certification for School District(s)
  - Tax Levy Certification of Technical College District
  - Municipal Tax Levy – including any special districts
  - Final Statement of Assessment
  - State School Levy Tax Credit



## Municipal Treasurers Association of Wisconsin

- **Tips and Tricks**

- Create a spreadsheet for your “Checks and Balances”

- All tax levies
- State School Levy credit
- County Sales Tax Credit (if applicable)
- Special Assessments
- Delinquent Utilities
- Special Charges
- First Dollar Credit
- Lottery Credit



# Municipal Treasurers Association of Wisconsin

Taxing Jurisdiction	Levy Amount		
City of St. Francis	\$7,009,210.00		
TID #3 & #4 & #5	\$4,712,403.64		
Milwaukee County	\$3,536,888.21		
St. Francis School District	\$8,313,538.00		
MATC	\$664,510.65		
MMSD	<u>\$1,019,980.61</u>		
	\$25,256,481.11		
Less:			
State School Levy Credit	-\$1,767,026.32		
County Sales Tax Credit	<u>-\$925,444.80</u>		
	\$22,554,009.99		
Special Assessments	\$102,662.48		
Delq Sewer	\$114,098.89		
Delq Water	\$115,287.94		
Delq Sewer - due to Cudahy	\$769.18		
Weed Cutting	\$11,460.00		
Recycling/Refuse Charge	<u>\$217,430.00</u>		
	\$561,708.49		
First Dollar Credit	-\$281,970.53		
Lottery Credit	<u>-\$761,555.14</u>		
	-\$1,043,525.67		
Total Amount to Collect	\$22,072,192.81		
Amount per GCS	\$22,072,192.36		
Variance	\$0.45		

	1-2013	\$2,489.97
	2-2001	\$3,621.00
	3-2009	\$9,130.13
	4-2008	\$360.89
	2-2013	\$3,798.97
	2-2010	\$4,600.33
	1-2014	\$23,141.16
	1-2012	\$3,564.55
	2-2014	\$14,942.91
	1-2017	\$17,081.38
	3-2017	\$4,055.58
	1-2018	\$1,574.95
	1-2018A	\$101.26
	1-2021	\$14,199.40
		<b>\$102,662.48</b>





## Municipal Treasurers Association of Wisconsin



## Municipal Treasurers Association of Wisconsin



# Statement of Taxes

Must be filed by the 3<sup>rd</sup> Monday  
In December



# Municipal Treasurers Association of Wisconsin

Form PA-632a	<b>2023 Statement of Taxes</b>	WI Dept of Revenue
-----------------	--------------------------------	-----------------------

Co-muni Code 40281	County MILWAUKEE  Muni Type CITY  Municipality SAINT FRANCIS	Account Number 1086	Report Type ORIGINAL
--------------------------	---	---------------------------	----------------------------

Preparer Information		
Name Anne Uecker	Title Clerk/Treasurer	Comments
Email anne.uecker@stfranwi.org	Phone (414) 316-4305	

Sec	Description of Tax by Taxing Jurisdiction	Amounts Apportioned by Taxing Jurisdictions
-----	---	--

**A. County Taxes**

1. Portion of state special charges upon county .....	<b>734.71</b>
2. Portion of county tax levied over entire municipality .....	<b>2,600,708.70</b>
3. Special purpose - county tax levied on part of municipality ( <i>ex. children with disabilities education boards</i> ) .....	<b>0.00</b>
4. Total County Taxes.....	<b>2,601,443.41</b>



## Municipal Treasurers Association of Wisconsin

- Info needed to complete the PA-632a
  - County taxes
  - Special District taxes
  - Town, Village or City taxes
  - School District taxes
  - Technical College taxes



## Municipal Treasurers Association of Wisconsin

- Info needed to complete the PA-632a
  - School Levy Tax Credit applied
  - Lottery and Gaming Credit applied
  - Special Assessments and Charges
  - Omitted Property taxes
  - Section 70.43 corrections



## Municipal Treasurers Association of Wisconsin

- Info needed to complete the PA-632a

- Private Forest Crop taxes
- Managed Forest Land taxes
- Occupational taxes

Total of Aggregate Amount of Taxes should match to your tax roll



## Municipal Treasurers Association of Wisconsin





Municipal Treasurers Association of Wisconsin

# Property Tax Collection

Wisconsin Statute  
Chapter 74



## Municipal Treasurers Association of Wisconsin

- **Property Tax Payment Options:**

- In full on or before January 31<sup>st</sup>
- In 2 equal installments with the 1<sup>st</sup> installment payable on or before January 31<sup>st</sup> and the 2<sup>nd</sup> installment on or before July 31<sup>st</sup>
- All special assessments and special charges are due in full on or before January 31<sup>st</sup>
- Personal Property taxes shall be paid in full on or before January 31<sup>st</sup>



## Municipal Treasurers Association of Wisconsin

- May by ordinance authorize payment of taxes in 3 or more installments
  - Must be enacted before August 15<sup>th</sup> of the preceding calendar year
  - Payment is due on the last day of the month designated
  - 1<sup>st</sup> installment paid on or before January 31<sup>st</sup>
  - At least 50% of bill must be paid before April 30<sup>th</sup>



## Municipal Treasurers Association of Wisconsin

- May by ordinance authorize payment of taxes in 3 or more installments
  - Entire tax bill shall be paid by July 31<sup>st</sup>
  - Installments of special assessments are due on the same due dates and in the same percentages as installments
    - If the special assessment is lower than \$100 it must be paid in full on or before January 31st



## Municipal Treasurers Association of Wisconsin

- For payments not sufficient to pay all amounts due, payment priority is designated by §74.12(11)
  - Personal Property Taxes
  - Delinquent utility charges
  - Special charges
  - Special assessments
  - Special taxes
  - Real property taxes



## Municipal Treasurers Association of Wisconsin

- Payments are considered timely if:
  - Mailed in a properly addressed envelope
  - Postmarked before midnight of the last day prescribed for making the payment
  - Postage is paid
  - Received by the proper official not more than 5 days after the prescribed date for making a payment



## Municipal Treasurers Association of Wisconsin

- Payment options include:
  - Cash
  - Check
  - ACH
  - Banks
  - Credit or Debit cards
    - Transaction fees paid by the taxpayer



## Municipal Treasurers Association of Wisconsin

- Refunds on Overpayments
  - The municipality should adopt a refund policy
    - No cash refunds OR
    - Cash refund limit OR
    - Check refund





## Municipal Treasurers Association of Wisconsin

- Sample Policy Example

Cash refunds will not be available in amounts over \$100. All refunds over \$100 will be sent by check within 10 business days from the time the payment is processed.



## Municipal Treasurers Association of Wisconsin

- **Property Tax Payments in Advance**
  - Treasurers shall accept property tax payments in advance of the levy during the period from August 1<sup>st</sup> through the 3<sup>rd</sup> Monday in December
  - Personal Property tax payments may be paid in advance any time during the year



## Municipal Treasurers Association of Wisconsin

- **Delinquent First Installment**

- If payment is not made on or before 5 working days after January 31<sup>st</sup>, the entire amount of the remaining unpaid taxes and/or special assessments is delinquent as of February 1<sup>st</sup>
- Interest and penalties are calculated back to February 1<sup>st</sup> until the balance is paid in full



## Municipal Treasurers Association of Wisconsin



# Rescinded or Refunded Taxes

Filing Deadline

October 1st



# Municipal Treasurers Association of Wisconsin

- Request must be electronically filed using form PC-201

Form PC-201		2024 Request for Chargeback of Rescinded or Refunded Taxes			Wisconsin Dept of Revenue	
Assessment Year	Co-muni Code	County Municipality		Case No.	Report Type	
<b>Property Information</b>						
<input type="checkbox"/> Real estate	Parcel/account number			Is this parcel in a TID?		TID number
<input type="checkbox"/> Personal property				<input type="checkbox"/> Yes <input type="checkbox"/> No		
Property owner name			Due to court ruling?	Court determination date		Court case/docket number
			<input type="checkbox"/> Yes <input type="checkbox"/> No			
<b>Real Estate</b>						
Assessment Before Adjustment				Assessment After Adjustment		
Class	(col. a) Land	(col. b) Improvement	(col. c) Total Value (cols. a + b)	Class	(col. d) Land	(col. e) Improvement
					(col. f) Total Value (cols. d + e)	(col. g) Total Assessment Difference (cols. c - f)
Total						
<b>Personal Property</b>						
<input type="checkbox"/> Manufacturing	Property category			Before adjustment	After adjustment	Difference
<input type="checkbox"/> Non-manufacturing						
<b>Non-manufacturing Interest</b>						
Paid interest?			Total non-manufacturing interest refunded/rescinded			
<input type="checkbox"/> Yes <input type="checkbox"/> No						
<b>District Information</b>						
Net taxes rescinded or refunded to be charged back to taxing jurisdictions (excluding interest)						
District Code	District Type	District Name			Net Tax	
	STATE					
	COUNTY					
	MUNICIPALITY					
	SCHOOL					
	UNION HIGH					
	TECHNICAL COLLEGE					
Total net tax rescinded or refunded (excluding interest)						
<b>Explanation</b>						
I certify the total net taxes were rescinded or refunded to the taxpayer <input type="checkbox"/> Yes <input type="checkbox"/> No						
Reference				Statute explanation		
Additional explanation						



## Municipal Treasurers Association of Wisconsin

- Before submitting a chargeback request the following must occur:
  - Property owner requests a refund for overpaid taxes from their municipality
  - Municipality rescinds or refunds overpaid taxes to the property owner
  - Municipality must rescind or refund the overpaid taxes before submitting its chargeback request to DOR



## Municipal Treasurers Association of Wisconsin

- Starting January 1, 2018 property tax assessment
  - Tax refunded for any single description for one year is \$250 or more





## Municipal Treasurers Association of Wisconsin

- For property tax assessments as of January 1, 2017 or prior
  - The refunded/rescinded tax amount must be at least \$500 or
  - Your tax district must accumulate at least \$5,000 of rescinded/refunded taxes levied for the same year



## Municipal Treasurers Association of Wisconsin

Taxes refunded or rescinded for properties within a TID are NOT eligible for chargeback unless the TID's current value is less than the TID's base value in the year the property owner received the tax refund



## Municipal Treasurers Association of Wisconsin

- Statement of Assessment
  - Will need to be amended by the assessor for errors
    - If additional taxes were due, report a positive amount
    - If taxes were refunded or rescinded, report a negative amount



## Municipal Treasurers Association of Wisconsin

- If interest was included, it must be refunded
  - Effective January 1, 2023 any refund may include interest §74.35 and 74.37
    - Calculate interest at the average annual discount rate determined by the last auction of 6 month US Treasury bills before the date of filing the claim
    - Interest is calculated per day for the period between the time when the tax was due and the date the refund was made



## Municipal Treasurers Association of Wisconsin



## Municipal Treasurers Association of Wisconsin

# Omitted Taxes



## Municipal Treasurers Association of Wisconsin

- If the DOR determines the taxation district's equalized valuation changed due to the submitted omitted taxes, the DOR will notify the taxation district and the district must distribute the resulting collections



# Municipal Treasurers Association of Wisconsin

## Form PC-205

Form PC-205	<b>2024 Request for Sharing of Non-Manufacturing Omitted Property Taxes</b>				Wisconsin Dept of Revenue
Year Tax Omitted	Year Added to Tax Roll	Co-muni Code	County Municipality	Case No.	Report Type
<b>Property Information</b>					
<input type="checkbox"/> Real estate		Parcel/account number		Is this parcel in a TID? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Personal property				TID number	
Property owner name			Real estate omitted value	Personal property omitted value	
<b>Real Estate</b>					
Omitted Assessed Value					
Class	Description	(col. a) Land	(col. b) Improvement	(col. c) Total (cols. a+b)	
Total					
<b>District Information</b>					
Net omitted taxes to be shared with taxing jurisdictions <i>(excluding interest)</i>					
District Code	District Type	Name of Taxing Jurisdictions			Net Tax
	COUNTY				
	MUNICIPALITY				
	SCHOOL				
	UNION HIGH				
	TECHNICAL COLLEGE				
	SPECIAL				
Total net omitted tax - <i>(excluding interest)</i>					
<b>Omitted Tax Offset</b>					
Was the omitted tax offset by a related corresponding unlawful tax adjustment? <input type="checkbox"/> Yes <input type="checkbox"/> No					
Parcel/account number				Tax amount	
Was a chargeback form (PC-201) filed for this related parcel/account number?					
<input type="checkbox"/> Yes <input type="checkbox"/> No					





## Municipal Treasurers Association of Wisconsin

- Must be filed with the DOR by October 1<sup>st</sup> in the year the omitted taxes are listed on the tax roll
- Taxes must be \$250 or more
- If the amount of omitted taxes is less than \$250, the municipality is not required to file



## Municipal Treasurers Association of Wisconsin



## Municipal Treasurers Association of Wisconsin



Municipal Treasurers Association of Wisconsin

# Public Depositories/Banking Services



## Municipal Treasurers Association of Wisconsin

- A municipality should have a Resolution or Investment Policy that designates one or more public depositories
- Should be reviewed and updated annually



# Municipal Treasurers Association of Wisconsin

## CITY OF ST. FRANCIS INVESTMENT POLICY

### I. POLICY:

It is the policy of the City of St. Francis, Wisconsin to invest public funds in a manner which will provide the highest investment return with maximum security while meeting the daily cash flow demands of the City and conforming to all State and local statutes governing the investment of public funds. This policy is intended to identify objectives and guidelines for the investment of City financial assets to enhance the quality of decisions, rationalize the decision-making process, identify objectives for City Staff, and demonstrate the City's commitment to long-term financial planning.

### II. SCOPE:

This Investment Policy applies to those funds that are under the authority of the City of St. Francis. These assets are accounted for in the City's Annual Financial Report within the following funds and account groups:

- Capital Projects Fund
- Civic Center Funds
- Debt Service Fund
- Enterprise Funds
- General Fund
- Special Revenue Funds
- TIF #3
- TIF #4
- TIF #5

This Investment Policy shall also include any new fund(s) created by the Common Council of the City of St. Francis, unless specifically exempted. Cemetery care funds, including gifts where the principal is to be kept intact, may also be invested under Chapter 881 of the Wisconsin Statutes.

This Investment Policy shall exclude assets held by the Wisconsin Retirement System and assets held by the City's designated deferred compensation plan providers. Those assets are not owned by or under control of the City of St. Francis.

### III. OBJECTIVES:

The Investment Policy of the City of St. Francis seeks to attain the following goals:

- **Safety** – Investments by the government of the City of St. Francis shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk, interest rate risk and custodial risk.
  - a) **Credit Risk and Concentration of Credit** – The City will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer by:

- Limiting investments to the types of securities permitted under Wisconsin Statutes Chapter 66.0603
- The City Council shall by resolution approve the public depositories that are deemed appropriate for use under Wisconsin and Federal law
- Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized
- b) **Interest Rate Risk** – The City will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates by:
  - Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity
- c) **Custodial Risk** – The City will minimize custodial risk which is the risk that in the event of an individual financial institution failure, the City's deposits may not be returned to it by
  - Maintaining a list of public depositories, financial institutions and broker/dealers authorized to provide deposit and investment services

To promote this objective, investments of City funds shall be diversified to:

- Avoid concentrations in securities from a specific issuer (excluding securities issued by the Treasury Department of the United States) or business sector;
- Limiting investments in securities that have high credit risks;
- Investing in securities with varying maturity dates; and
- Maintaining a portion of the City's investments in readily available funds (i.e. the local government investment pool, money market funds, or overnight repurchase agreements) to ensure maintenance of sufficient liquid assets to meet ongoing obligations of the City.
- **Legality** – Investments by the City shall be made in accordance with Federal Law, Wisconsin Statutes, the Municipal Code of the City of St. Francis and this Investment Policy.
- **Liquidity** – The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. Investment portfolios will be structured so that securities mature concurrent with cash needs to meet anticipated demands. Since all cash needs cannot necessarily be projected, investments should consist largely of securities with active secondary or resale markets. Some component of the investment portfolio should also be placed in the local government investment pool or money market accounts that permit same-day access to funds to ensure the availability of liquid assets to permit the City to meet its obligations.
- **Yield** – Investment portfolios shall be designed with the objective of attempting to attain a reasonable market rate of return throughout budgetary and economic cycles, subject to the City's safety and liquidity objectives. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. Securities shall generally be held until maturity with the following exceptions:
  - a) A security with declining credit quality may be sold prior to maturity to minimize loss of principal



## Municipal Treasurers Association of Wisconsin

- **Banking Services**

- Types of banking services generally used

- Checks - Positive Pay (Fraud protection)
- ACH Origination
- Credit Cards
- Wire Transfers



## Municipal Treasurers Association of Wisconsin

- On-Line Banking can be useful for:
  - Daily balance verification
  - Stop payments
  - Account transfers
  - Wire transfers
  - ACH
  - Bank statements/reconciliation





## Municipal Treasurers Association of Wisconsin

- Banks can also be used for
  - Savings accounts/Money Markets
  - Certificates of Deposit
  - Borrowing
  - Tax Collection



# Payment of Bills

Falls under regulations set forth in  
Wisconsin Statute 66.0609



## Municipal Treasurers Association of Wisconsin

The governing body of a village or city may be ordinance adopt an alternative system of approving financial claims against the treasury.

Typically checks are signed by the Clerk or Treasurer and countersigned by the Town Chair, Village President or Mayor



## Municipal Treasurers Association of Wisconsin

- Procedure should provide that payments may be made from the treasury after the comptroller or clerk approves each claim after the following conditions are met:



## Municipal Treasurers Association of Wisconsin

- Funds are available for the claim pursuant to the approved budget
- The item or service covered by the claim has been duly authorized by the proper official, department head, board or commission
- The item or service has been actually supplied or rendered
- That the claim is just and valid pursuant to law



## Municipal Treasurers Association of Wisconsin

- The Treasurer or Finance Director shall provide monthly a list of claims approved showing:
  - Date paid
  - Name of claimant
  - Purpose
  - Amount



# Municipal Treasurers Association of Wisconsin

CITY OF ST FRANCIS Page: 1  
 Check Register - Voucher List Feb 16, 2024 08:36AM  
 Check Issue Dates: 2/7/2024 - 2/20/2024

Check No	Per	Date	Payee	Description	Inv Amount	V/M
86553		02/24	02/07/2024	NAT'L ELEVATOR INSP SERVICES IN	LIBRARY ELEVATOR	80.00- V
86561		02/24	02/07/2024	RESERVE ACCOUNT	EQUIP LEASE	431.61- V
86583		02/24	02/08/2024	RICHARD C. JONES	REFUND ESCROW OVERPAYMENT	23.31
86584		02/24	02/08/2024	JASON RUFF	REFUND ESCROW OVERPAYMENT	314.49
86585		02/24	02/08/2024	PATRICK GLENZER	REFUND ESCROW OVERPAYMENT	1,479.36
86586		02/24	02/08/2024	S2 REAL ESTATE GROUP PARTNERS	REFUND ESCROW OVERPAYMENT	70.00
86587		02/24	02/08/2024	CHAPTER 13 TRUSTEE	CASE # 23-20098-RMB	422.31
86588		02/24	02/08/2024	MILW WATER WORKS	LIBRARY	300.00
86589		02/24	02/08/2024	MINNESOTA LIFE INSURANCE CO	ADMINISTRATOR	52.61
		02/24	02/08/2024	MINNESOTA LIFE INSURANCE CO	GENERAL OFFICE	26.51
		02/24	02/08/2024	MINNESOTA LIFE INSURANCE CO	CLERK/TREASURER	55.86
		02/24	02/08/2024	MINNESOTA LIFE INSURANCE CO	INSPECTION	51.21
		02/24	02/08/2024	MINNESOTA LIFE INSURANCE CO	COURT	5.76
		02/24	02/08/2024	MINNESOTA LIFE INSURANCE CO	CIVIC CENTER	13.73
		02/24	02/08/2024	MINNESOTA LIFE INSURANCE CO	POLICE	178.99
		02/24	02/08/2024	MINNESOTA LIFE INSURANCE CO	FIRE	132.53
		02/24	02/08/2024	MINNESOTA LIFE INSURANCE CO	HWY	153.05
		02/24	02/08/2024	MINNESOTA LIFE INSURANCE CO	MECHANIC	38.81
		02/24	02/08/2024	MINNESOTA LIFE INSURANCE CO	LIBRARY	83.09
		02/24	02/08/2024	MINNESOTA LIFE INSURANCE CO	ADMIN - EMP	173.36
		02/24	02/08/2024	MINNESOTA LIFE INSURANCE CO	INSPECTION-EMP	4.06
		02/24	02/08/2024	MINNESOTA LIFE INSURANCE CO	CIVIC CENTER - EMP	1.60
		02/24	02/08/2024	MINNESOTA LIFE INSURANCE CO	POLICE - EMP	324.06
		02/24	02/08/2024	MINNESOTA LIFE INSURANCE CO	FIRE - EMP	185.74
		02/24	02/08/2024	MINNESOTA LIFE INSURANCE CO	HWY - EMP	31.38
		02/24	02/08/2024	MINNESOTA LIFE INSURANCE CO	MECH - EMP	35.54
86590		02/24	02/08/2024	ST FRANCIS FIREFIGHTERS ASSN	UNION DUES	910.00
86591		02/24	02/16/2024	CORPORATE PAYMENT SYSTEMS	LIBRARY	784.32
		02/24	02/16/2024	CORPORATE PAYMENT SYSTEMS	LIBRARY	661.23
		02/24	02/16/2024	CORPORATE PAYMENT SYSTEMS	LIBRARY	61.42
		02/24	02/16/2024	CORPORATE PAYMENT SYSTEMS	LIBRARY	326.09
		02/24	02/16/2024	CORPORATE PAYMENT SYSTEMS	LIBRARY	220.00
		02/24	02/16/2024	CORPORATE PAYMENT SYSTEMS	LIBRARY	128.83
		02/24	02/16/2024	CORPORATE PAYMENT SYSTEMS	LIBRARY	45.93
		02/24	02/16/2024	CORPORATE PAYMENT SYSTEMS	LIBRARY	59.63
		02/24	02/16/2024	CORPORATE PAYMENT SYSTEMS	LIBRARY	119.27
		02/24	02/16/2024	CORPORATE PAYMENT SYSTEMS	LIBRARY	16.93
		02/24	02/16/2024	CORPORATE PAYMENT SYSTEMS	LIBRARY	235.15
		02/24	02/16/2024	CORPORATE PAYMENT SYSTEMS	LIBRARY	137.37
		02/24	02/16/2024	CORPORATE PAYMENT SYSTEMS	FIRE DEPT	161.50
		02/24	02/16/2024	CORPORATE PAYMENT SYSTEMS	FIRE DEPT	193.66
		02/24	02/16/2024	CORPORATE PAYMENT SYSTEMS	FIRE DEPT	275.88
		02/24	02/16/2024	CORPORATE PAYMENT SYSTEMS	FIRE DEPT	259.77
		02/24	02/16/2024	CORPORATE PAYMENT SYSTEMS	FIRE DEPT	701.35
		02/24	02/16/2024	CORPORATE PAYMENT SYSTEMS	POLICE	35.00

M = Manual Check, V = Void Check

CITY OF ST FRANCIS Page: 7  
 Check Register - Voucher List Feb 16, 2024 08:36AM  
 Check Issue Dates: 2/7/2024 - 2/20/2024

Check No	Per	Date	Payee	Description	Inv Amount	V/M
86665		02/24	02/20/2024	WIL KIL PEST CONTROL	COMMERCIAL CONTRACT	109.15
86666		02/24	02/20/2024	W.T.S.O.A.	POLICE CONFERENCE TRAINING	250.00
86667		02/24	02/20/2024	ZOOLOGICAL SOCIETY OF MILWAUK	RECIPROCAL BORROWING	1,000.00
Grand Totals:					256,489.36	

CERTIFY APPROPRIATION IS AVAILABLE TO MEET THESE CLAIMS AND RECOMMEND THEIR ALLOWANCE:

COMMON COUNCIL:

\_\_\_\_\_  
 Council President

\_\_\_\_\_  
 1st District Alderperson

\_\_\_\_\_  
 1st District Alderperson

\_\_\_\_\_  
 2nd District Alderperson

\_\_\_\_\_  
 3rd District Alderperson

\_\_\_\_\_  
 3rd District Alderperson

M = Manual Check, V = Void Check



## Municipal Treasurers Association of Wisconsin

- **Timely Processing**

- Processing of claims need to occur within vendors requirements to not incur penalty or interest
- Your municipality may approve an ordinance or resolution requiring pre-approval of all payments, limits on timely or emergency payments or procedures for paying recurring utilities





## Municipal Treasurers Association of Wisconsin

- **Wire Payments – ACH Payments**

- When doing wire payments, always call to verify the wiring instructions
- If you receive an email requesting a change to an existing wire transfer account
  - Call to verify the information is accurate and not fraud!



## Municipal Treasurers Association of Wisconsin

- Adopt a policy or resolution detailing the process for approvals of wire payments or ACH payments
  - One person enters the wire payment information
  - Different person releases the wire payment



# TRIP or SDC

Alternates for collection of monies  
owed



## Municipal Treasurers Association of Wisconsin

# • TRIP – Tax Refund Interception Program

### – Debts must be

- Owed to a county or municipality
- At least \$20
- Less than 20 years old from the origination/assessment date



## Municipal Treasurers Association of Wisconsin

- TRIP – Tax Refund Interception Program
  - Debts must contain the following information
    - Legal name
    - Identification Number
      - Social Security Number
      - Driver License Number
      - Federal Employer Identification Number



## Municipal Treasurers Association of Wisconsin

# • TRIP – Tax Refund Interception Program

## – Qualified debts

- Fines, fees and forfeitures
- Criminal restitution
- Parking citations
- Personal Property taxes



## Municipal Treasurers Association of Wisconsin

- **TRIP – Tax Refund Interception Program**
  - The debtor must be notified within 5 days of certification to the DOR
  - There is a \$5 administration fee for every intercept – paid for by the municipality
  - On-line reports can be viewed regularly



## Municipal Treasurers Association of Wisconsin

- SDC – State Debt Collection
  - Debts must be over 90 days past due
    - Debtor has not entered into a payment plan
    - Debt is greater than \$50





- SDC – State Debt Collection
  - Notice is sent to the debtor
    - Nature and amount of debt
    - Collection costs are assessed
    - Debtor has the right to appeal



## Municipal Treasurers Association of Wisconsin

- SDC – State Debt Collection

- Debts are collected through

- Payment plan
- Wage attachment
- Bank levy
- TRIP



## Municipal Treasurers Association of Wisconsin

- SDC – State Debt Collection
  - Fees associated with using SDC
    - 15% collection fee – minimum fee is \$35
    - \$20 payment plan fee
    - \$20 return check charge



# Helpful Websites

- Wisconsin Towns Association  
[www.wisctowns.com](http://www.wisctowns.com)
- Wisconsin Alliance of Cities  
[www.wiscities.org](http://www.wiscities.org)
- League of WI Municipalities  
[www.lwm-info.org](http://www.lwm-info.org)
- Wisconsin Legislative Information  
[www.legis.state.wi.us](http://www.legis.state.wi.us)



## Helpful Websites

- State Statutes

<https://docs.legis.wisconsin.gov/statutes/preferences/toc>

- State of Wisconsin

[www.wisconsin.gov/state/home](http://www.wisconsin.gov/state/home)

- Wisconsin Department of Revenue

[www.revenue.wi.gov](http://www.revenue.wi.gov)

- Internal Revenue Service (IRS)

[www.irs.gov](http://www.irs.gov)



## Helpful Websites

- New Hire Reporting  
[www.wi-newhire.com](http://www.wi-newhire.com)
- Local Government Investment Pool  
<https://lgip.wisconsin.gov/>



## Helpful Websites

- UWGB – Local Government Education  
[www.uwgb.edu/govt](http://www.uwgb.edu/govt)
- WI Municipal Clerks Association (WMCA)  
[www.wisclerks.org](http://www.wisclerks.org)

MTAW Website  
[www.mtaw.org](http://www.mtaw.org)