

## Additional Information on Tax Resolution

From Jim Patrick, Town of Cary Chairman

10.23.19

Wisconsin statute 66.0602(5) states that in towns with a population under 3,000, the board is required to pass a resolution to raise taxes. This must be noticed to the electors.

At the special meeting, there is a general discussion of the proposed budget. Following that discussion the electors vote to either approve or disapprove the resolution. Under s. 60.10(1)(a). The electors are authorized to adopt the town tax levy.

At this meeting there are 2 possible outcomes. The voters may authorize the tax levy the board resolution requested or they may authorize the board to use the allowable tax levy. There is no option for trying to reduce the levy or to make it larger.

Following the vote of the electors, the clerk must record the number of electors voting aye or nay and the number who abstained. Then there is a call for a resolution by the electors at the special town meeting which indicates that by a majority vote of the eligible electors they have either approved the resolution the board passed to exceed the state levy limits and the amount of tax to be levied or they have not approved the resolution to exceed the levy limits. If they do not approve the board request, the electors are asked to vote to adopt the allowable tax levy. The votes must be recorded and a resolution to adopt the allowable levy is recorded. That completes the special meeting and it is adjourned. At the next board meeting (generally immediately following) the board will address the budget passed by the special meeting and decide to adopt it or start over.