

## Wisconsin Statute 66.0602(4)

**The Town may exceed the levy increase limit if the Town Board adopts a resolution to that effect and if the resolution is approved in a referendum.**

### **(1) Confirm when Referendum is Held**

- a. With regard to a referendum relating to the 2005 levy, or any levy in an odd-numbered year thereafter, the political subdivision may call a special referendum for the purpose of submitting the resolution to the electors of the political subdivision for approval or rejection. With regard to a referendum relating to the 2006 levy, or any levy in an even-numbered year thereafter, the referendum shall be held at the next succeeding spring primary or election or partisan primary or general election.

### **(2) Approve Town Board Resolution**

- a. The resolution shall specify the proposed amount of increase in the levy beyond the amount that is allowed.
- b. The resolution shall specify whether the proposed amount of increase is for the next fiscal year only or if it will apply on an ongoing basis.

### **(3) File Referendum Election Paperwork**

- a. The clerk of the political subdivision shall publish type A, B, C, D, and E notices of the referendum under s. 10.01 (2). Section 5.01 (1) applies in the event of failure to comply with the notice requirements.
- b. Filings with County Clerk.
- c. The referendum shall be held in accordance with chs. 5 to 12. The political subdivision shall provide the election officials with all necessary election supplies.

### **(4) Confirm Referendum Wording**

- a. The form of the ballot shall correspond substantially with the standard form for referendum ballots prescribed by the elections board under ss. 5.64 (2) and 7.08 (1) (a).
- b. The question shall be submitted as follows: “Under state law, the increase in the levy of the .... (name of political subdivision) for the tax to be imposed for the next fiscal year, .... (year), is limited to ....%, which results in a levy of \$.... Shall the.... (name of political subdivision) be allowed to exceed this limit and increase the levy for the next fiscal year, .... (year), **for .... (purpose for which the increase will be used)**, by a total of ....%, which results in a levy of \$....?”

### **(5) Referendum Results**

- a. Within 14 days after the referendum, the clerk of the political subdivision shall certify the results of the referendum to the department of revenue.
- b. The levy increase limit otherwise applicable to the political subdivision under this section is increased in the next fiscal year by the percentage approved by a majority of those voting on the question. If the resolution specifies that the increase is for one year only, the amount of the increase shall be subtracted from the base used to calculate the limit for the 2nd succeeding fiscal year.