

County Tax Levy Breakdown and Tax Levy Limit

	2008 Adopted Budget	2009 Adopted Budget	Incr/(Decr) From 2008 Adopted Budget	
			\$	%
General County Tax Levy	\$90,524,503	\$93,086,754	\$2,562,251	2.83%
General County Tax Rate	\$1.7766	\$1.7882	\$0.0117	0.66%
General County Equalized Value	\$50,954,981,250	\$52,055,313,050	\$1,100,331,800	2.16%
Federated Library Tax Levy	\$2,663,828	\$2,752,289	\$88,461	3.32%
Federated Library Tax Rate	\$0.2159	\$0.2210	\$0.0051	2.34%
Federated Library Equalized Value	\$12,337,085,300	\$12,454,954,400	\$117,869,100	0.96%

Property Tax Levy Increase Limits

Enrolled Wisconsin Act 20 (2007-2009 State Biennium Budget Bill) imposed local property tax levy increase limits for 2008 and 2009 budget years. The law prohibits a County from increasing its total property tax levy for the 2009 Budget by the greater of the percentage change in the county growth in equalized value due to new construction between the previous year and the current year or 2.0%. The Federated Library system tax levy, debt service tax levy and local bridge aid tax levy increases are exempt from the levy limit. There is also a formula levy exemption (% of increment) for tax incremental finance (TID) districts dissolved in 2008.

The 2009 Waukesha County Budget meets the tax levy limit as adopted in Wisconsin Act 20.

2009 Waukesha County Budget Tax Levy Limit Calculation

Waukesha County 2007 Tax Levy for 2008 Budget Purposes (Excludes Federated Library)	\$90,524,503
Adjustment for Charitable & penal/DOR Tax Intercept Fees	(\$13,992)
Net County 2007 Tax Levy for 2008 Budget Purposes	\$90,510,511
Levy Limit Increase for new construction growth @ 2% minimum plus terminated TID % (0.133) applied to 2007 tax levy	\$1,930,589
Estimated Levy Limit Exemptions:	
Local Bridge Aid Levy Increase	\$180,000
*Debt Service Levy ('08 to '09 Increase)	\$504,032 *
Total Estimated Levy Limit Exemptions	\$2,614,621
Total Estimated Tax Levy Limit for 2009 Budget	\$93,125,132
Total 2008 Tax Levy for 2009 Budget Purposes (Excludes Federated Library)	\$93,086,754
2009 Budget Levy Amount Below Estimated Tax Levy Limit Increase	\$38,378

*The law allows for a debt service exemption for debt service authorized after July 1, 2005, which is estimated to be about \$1.7 million.