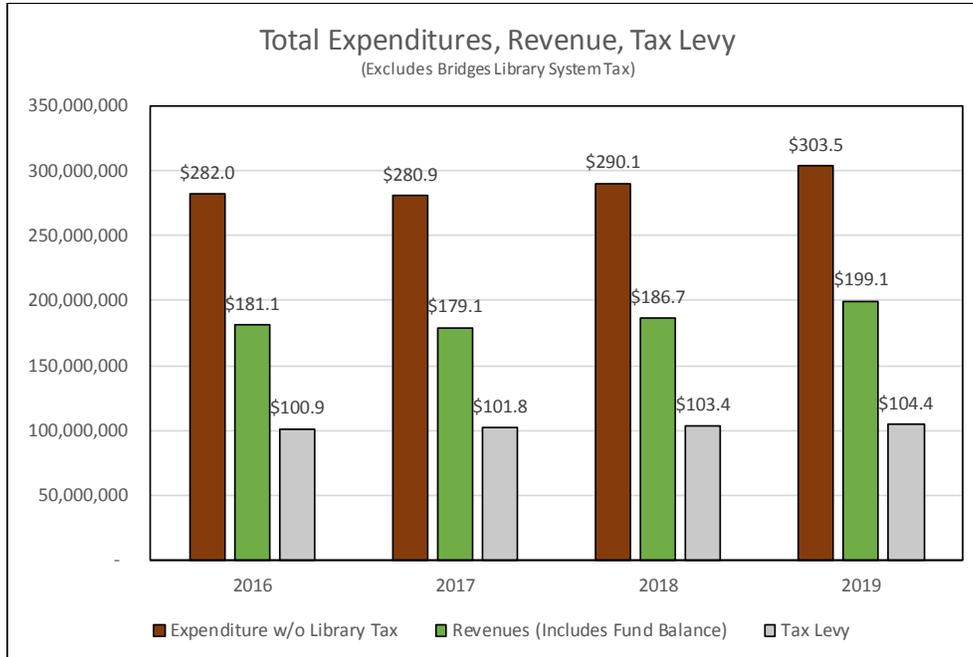


2019 General County Tax Levy Summary

Section 66.0602 of the Wisconsin State Statutes, imposes a limit on property tax levies by cities, villages, towns, and counties. These entities cannot increase their tax levy by a percentage that exceeds their prior year change in equalized value due to net new construction plus an increment for terminated Tax Incremental Districts. The limit also includes exemptions for debt service obligations and consolidated services and also allows unused tax levy from the prior year.

The 2019 proposed budget requires a general county tax levy of \$104,363,046, which is an increase of 0.9% or \$940,671. This is net of the new state revenue of \$744,073 to offset the new personal property exemption for machinery and tools.

Trends in expenditures follow available revenue associated with state program changes and/or capital project needs using bond funding.



The charts below illustrates the allowable county tax levy limit, compared to adopted/proposed increases. The allowable levy limit fluctuates from year to year, mostly due to changes in net new construction. In 2019, the base amount is reduced by the amount of the payment from the State to offset the new personal property exemption for machinery and tools.

