NOTICE OF REFERENDUM

Ashland County

April 6, 2021

NOTICE IS HEREBY GIVEN, that at an election to be held in the County of Ashland, on April 6, 2021, the following proposed Resolution R01-2021-1375 of the County Board of Supervisors will be submitted to a vote of the people:

WHEREAS, the State of Wisconsin has imposed limits on town, village, city and county property tax levies under Wis. Stat. § 66.0602; and

WHEREAS, Wis. Stat. § 66.0602 limits the increase in 2021 to the local property tax levy to no more than the greater of (a) 0% of last year's actual levy or (b) a percentage equal to the percentage change in equalized value due to new construction less improvements removed plus other exceptions like new debt service; and,

WHEREAS, Ashland County general levy in 2019 (collected in 2020) was \$6,654,302; and, based upon the percentage change in equalized value due to new construction less improvements removed plus new debt service, state law limited the increase to \$25,261 for a total allowable 2020 (collected in 2021) county general tax levy of \$6,679,563; and

WHEREAS, Ashland County is presently mandated to provided services by the State of Wisconsin; and

WHEREAS, the Ashland County chooses to fund community organizations which are not mandated and requires general levy dollars; and

WHEREAS, Costs to provide mandated services such as Public Protection, Road Maintenance, Health and Human Services never decrease year to year; and

WHEREAS, Ashland Counties unallocated fund balance has decreased from \$3,600,000 to \$962,000 as of December 31 2019; and

WHERAS, Ashland County believes it is in the County's best interest to exceed the state levy limit as described above by a greater percentage than allowed by statute in order to maintain mandated services and community contributions.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors for Ashland County, do hereby support an increase in the County tax levy for 2021 (collected in 2022) to exceed the state levy limit. The County Board intends that the levy increase be applied on an ongoing basis thereafter by including it in the base used to calculate the limit going forward for a period of 5 years.

BE IT FURTHER RESOLVED that the County Board directs that the question of increasing the County General tax levy for 2020 (to be collected in 2021) by 14%, which would increase the general levy by \$938,638 over the past year's levy, shall be submitted to the electors in a referendum election to be held on April 6th 2021, in the following form:

Referendum Question

"Under state law, the increase in the levy of Ashland County for the tax to be imposed for the next fiscal year is limited to 0.30% which results in a levy of \$6,704,563. Shall Ashland County be allowed to exceed this limit and increase the levy for the next fiscal year and on an ongoing basis for 5 years for the purpose of maintaining Public Safety, Road work, County Extension services, Office on Aging, and Health and Human Services by a total of 14%, which results in a levy of \$7,643,201?"

The results of the referendum shall be binding upon Ashland County and certified to the Wisconsin Department of Revenue, as required by Wisconsin Statutes Section 66.0602(4)(d);

BE IT FURTHER RESOLVED that the County Clerk be presented with a certified copy of this Resolution so as to ensure that the referendum question can be placed on the April 4th 2021 election ballot for all wards within the County of Ashland.

PASSED AND ADOPTED by the Ashland County board on January 12th, 2021.

In review by the Department or Revenue, the ballot question needs to include the possible maximum debt levy which the county could impose for 2022. We have included the maximum debt levy of \$2,000,000 which affects the percentage in the question. The County Board does not have to issue the full debt levy however, so the actual percentage of increase from the allowed overall levy could change. The ballot question language below has been approved by the Department of Revenue.

The question will appear on the ballot as follows:

"Under state law, the increase in the levy of the County of Ashland for the tax to be imposed for the next fiscal year, 2022, is limited to 0.361%, which results in a levy of \$8,702,770. Shall the County of Ashland be allowed to exceed this limit and increase the levy for the next fiscal year, 2022, for the purpose of maintaining public safety, road work, county extension services, Office on Aging and Health & Human Services, by a total of 10.786%, which results in a levy of \$9,641,408, and include the increase of \$938,638 for fiscal years 2023 through 2026?"

EXPLANATION

A "yes" vote supports the County's tax levy increase. The County has a significant budget shortfall for upcoming years. A "yes" vote would provide the County with the ability to continue providing basic government functions and services that it has historically provided to residents. This would increase property taxes on a \$113,000 home by between \$87 and \$131 per year for the next five years.

A "no" vote opposes the County's tax levy increase in excess of the statutory cap. Without a tax levy increase, the County's budget shortfall will continue and this shortfall may affect the level and quality of services that the County is able to provide.

In the event that a majority of electors voting on the question listed above vote "yes" on that question, the County will be permitted to raise the tax levy in excess of the state statutory maximum to the amounts listed in the question; if a majority of electors vote "no", the County will not be permitted to raise the tax levy in excess of the statutory cap.

Done in the City of Ashland On January 27, 2021.

Teather School

Heather Schutte, Ashland County Clerk