

# Instructions

## County Tax Rate Limit Worksheet

### For 2010 Payable 2011

**General Information:** Please find your county's worksheet, print, complete and **return no later than December 15, 2010**. Mail to Wisconsin Department of Revenue, Local Government Services Section 6-97, PO Box 8971, Madison WI 53708-8971. If you have questions regarding this form please contact David Hruby at: (608) 266-8207 ([david.hruby@revenue.wi.gov](mailto:david.hruby@revenue.wi.gov)) or Sue Nelson at: (608) 266-8618 ([sue.nelson@revenue.wi.gov](mailto:sue.nelson@revenue.wi.gov)). Our FAX number is (608) 264-6887.

- Line 1 This entry is the allowable 2009 payable 2010 county operating levy as determined on Line 9 of last year's form. This entry will be preprinted on the reporting form.
- Line 2 This entry is the 2009 equalized value of the county excluding TID value increments, as certified by the Department of Revenue in August 2009. This entry will be preprinted on the reporting form.
- Line 3 This entry is determined by dividing Line 1 amount by the value on Line 2. This is the operating levy rate (round to 9 digits beyond decimal point). This entry will be preprinted on the reporting form.
- Line 4 This entry is the 2010 equalized value of the county exclusive of Tax Incremental District value increments as certified by the Department of Revenue in August 2010. This entry will be preprinted on the reporting form.
- Line 5 This entry is the operating levy rate on Line 3 multiplied by the value on Line 4. This amount is the allowable 2010 payable 2010 operating levy of the county prior to referendum and service transfer adjustments. This entry will be preprinted on the reporting form.
- Line 6 This entry would be completed when the county holds a successful referendum election which allows the county to levy an amount for operations in excess of the amount entered in Line 5 above (see sec. 59.605(3), Wis. Stats., for referendum requirements).
- Line 7 This entry would be used to reduce the allowable operating levy because the county transferred a service to other governmental units (includes federal, state, and other local governments).
- Line 8 This entry would be used to increase the allowable operating levy because the county assumed a service previously provided by other governmental units (includes federal, state, and other local governments).
- Line 9 This entry is the sum of the previous four lines (Line 5 through Line 8). This result is the maximum allowable operating levy for the county. The county will be penalized if the actual operating levy on Line 10 exceeds this amount (see sec. 59.605(4), Wis. Stats., for penalty provision).
- Line 10 This entry is the actual 2010 payable 2011 county operating levy. Remember that this entry does not include the special purpose levies excluded by Administrative Rule Tax 21.
- Line 11 This entry is Line 10 divided by Line 4 to determine the 2010 payable 2011 operating levy rate.

**Lines 1a through Line 6a are summaries of the operating and debt levy rates and the calculation of the 2009 County Tax Levy Rate Limit.**

Line 1a This entry is the same as Line 11 above.

Line 2a This entry is the same as Line 28 on the back.

Line 3a This entry is the sum of Line 1a and Line 2a.

Line 4a This entry is the 2010 payable 2011 county tax levy. This amount must agree with the entry on Line 27 of the 2010 county tax apportionment sheet. This entry represents the total tax levy for county purposes.

Line 5a This entry is the same as the entry on Line 4 above. This entry is the 2010 equalized value of the county exclusive of Tax Incremental District value increments as certified by the Department of Revenue on or before August 15, 2010. This entry will be preprinted on the reporting form.

Line 6a This entry is Line 4a divided by Line 5a and is the 2010 payable 2011 county tax levy rate.

Line 12 This entry is the allowable 2009 payable 2010 county debt levy as determined on Line 16 of last year's form. This entry will be preprinted on the reporting forms.

Line 13 This entry is the 2009 equalized value of the county exclusive of Tax Incremental District value increments, as certified by the Department of Revenue on or before August 15, 2009. This entry will be preprinted on the reporting forms.

Line 14 This entry is determined by dividing the Line 12 amount by the value on Line 13. This is the debt levy rate rounded up to 9 digits beyond the decimal point. This entry will be preprinted on the reporting form.

Line 15 This entry is the 2009 equalized value of the county exclusive of Tax Incremental District value increments as certified by the Department of Revenue on or before August 15, 2010. This entry will be preprinted on the reporting forms.

Line 16 This entry is the debt levy rate on Line 14 multiplied by the value on Line 15. This amount is the allowable 2010 payable 2011 debt levy of the county prior to referendum and adjustments. This entry will be preprinted on the reporting forms.

Line 17 This entry is the debt levy adjustment for debt authorized August 12, 1993, or later to finance compliance with court orders and judgments against the county. For debt authorized prior to August 12, 1993, with payments starting in 1994 or later, enter the levy for 2010 on Line 21 below

Line 18 This entry is the debt levy adjustment for debt authorized August 12, 1993, or later to pay unfunded prior year service liability contributions under the Wisconsin retirement system. See sec. 67.04(5) (b)4, Wis. Stats.

Line 19 This entry is the debt levy adjustment for debt authorized August 12, 1993, or later to provide liability insurance and risk management services through a municipal insurance mutual (sec. 611.11(4), Wis. Stats.). For debt authorized prior to August 12, 1993, with payments starting in 1994 or later, enter the levy for 2010 on Line 21 below.

- Line 20 This entry is the debt levy adjustment for debt issued with a successful referendum August 12, 1993, or later. For debt authorized by referendum prior to August 12, 1993, with payments starting in 1994 or later, enter the 2010 payable 2011 levy on Line 21 below.
- Line 21 This entry is the debt levy adjustments for debts authorized prior to August 12, 1993, with payments starting in 1994 or later. This line is the amount levied in 2010 payable 2011 (sec. 59.605(1) and 67.045(1) (c), Wis. Stats.).
- Line 22 This entry is the debt levy adjustment for debt authorized August 12, 1993, or later for abolishing grade crossings, for constructing and equipping buildings, and facilities for regional projects under sec. 67.05(7)(c) and (f) Wis. Stats. For debt authorized prior to August 12, 1993, with payments starting in 1994, or later enter the levy for 2010 payable 2011 on Line 21 above.
- Line 23 This entry is the debt levy adjustment for debt authorized August 12, 1993, or later to fund or refund existing debt. The increase in principal, interest, and issuance cost or redemption premiums are allowable adjustments. For debt levy authorized for funding or refunding existing debt issued prior to August 12, 1993, enter the levy for 2010 payable 2011 on Line 21 above.
- Line 24 This entry is the amount levied in 2010 payable 2011 for debt authorized August 12, 1993, or later by a three-fourths vote of the members elected to the county board as defined in sec. 59.001(2m) Wis. Stats. For debt levy authorized by the county board prior to August 12, 1993, with payments starting in 1994 or later, enter the 2010 payable 2011 levy on Line 21 above.
- Line 25 This entry is the sum of the debt levy allowed by growth and adjustments Lines 16 through 24. This amount is the maximum allowable debt levy. The county will be penalized if the actual debt levy exceeds this amount (see sec. 59.605(4), Wis. Stats., for the penalty provisions).
- Line 26 This entry is the actual 2010 payable 2011 debt levy. This amount must not exceed Line 25 above (see penalty provision).
- Line 27 This entry is the same as Line 15 above. This amount is the 2010 equalized value of the county exclusive of Tax Incremental District value increments certified on or before August 15, 2009, by the Department of Revenue. This entry will be preprinted on the reporting forms.
- Line 28 This entry is Line 26 divided Line 27. This rate is the actual 2010 payable 2011 debt levy rate for your county.