

1 **WASHINGTON COUNTY, WISCONSIN**

2
3 Date of enactment: **5/10/11**
4 Date of publication: _____

5 **VOTE**

6 **2011 RESOLUTION 9**

7
8 **Continuation of the County Sales and Use Tax**

9
10 **WHEREAS**, Wisconsin Statutes authorize counties to impose a one-half cent sales tax,
11 which has been implemented and remains in force in 62 counties; and

12
13 **WHEREAS**, the Washington County Board of Supervisors adopted 1998 Ordinance 6 to
14 establish a County half-cent sales tax under the authority granted in Subchapter V of Chapter 77,
15 Wis. Stats.; and

16
17 **WHEREAS**, 2005 Ordinance 30 continued the sales tax with a requirement that at least
18 40% of this funding source be allocated for a direct offset to property tax levy and no more than
19 60% be allocated to support the annual Capital Improvement Program; and

20
21 **WHEREAS**, 2005 Ordinance 30, Section 3, directed the County Board Chairperson to
22 place on the agenda for consideration and an affirmative vote of the County Board the
23 continuation or repeal of the sales tax during 2011, no later than the July, 2011 County Board
24 meeting; and

25
26 **WHEREAS**, 2010 Ordinance 8 broadened the purpose of the sales tax to add County
27 Board approved private economic development projects to the other uses, which include funding
28 of the approved Capital Improvement Program, debt retirement from capital projects, and as a
29 direct offset to the County property tax levy in the annual operating budget; and

30
31 **WHEREAS**, a Sales Tax Accountability Report for the period 2006-2010 identifies that
32 the sales taxes have been used as authorized to: fund numerous approved capital projects; reduce
33 the County’s debt service paid by tax levy; avoid borrowing costs; restrain increases in property
34 taxes; and strengthen the County’s financial condition; and

35
36 **WHEREAS**, a Sales Tax Prospects Report identifies that repeal of the sales and use tax
37 for 2012 would: require a sizable cut in the County operating budget; impose new interest costs
38 to future operating budgets; require borrowing to support the Capital Improvement Plan; require
39 forgiving a loan for which Cabela’s has agreed to repay with proceeds from County sales tax
40 generated by its retail store located in the County; and would cause to weaken the County’s
41 financial condition and reputation for sound financial planning;

42
43 **NOW, THEREFORE, BE IT RESOLVED** by the Washington County Board of
44 Supervisors that the Board does hereby declare its intention to continue the half-cent sales tax as
45 currently authorized.

1 **BE IT FURTHER RESOLVED** that the County Board Chairperson is directed to place
2 for consideration the continuation of the County Sales and Use Tax on the agenda of the County
3 Board during the calendar year 2017, at or before the July, 2017 meeting of the County Board of
4 Supervisors.
5
6

7 _____

8 VOTE REQUIREMENT FOR PASSAGE: Majority

9
10 RESOLUTION SUMMARY: Resolution authorizing the continuation of the County's sales and
11 use tax.
12

13 APPROVED: Introduced by members of the FINANCE
14 **(signed by Kimberly A. Nass)** COMMITTEE as filed with the County Clerk.

15 Kimberly A. Nass, County Attorney

16 Dated _____ **(signed by Ralph R. Hensel)**
17 Ralph R. Hensel, Chairperson

18 Considered **5/10/11**

19 Adopted **5/10/11**

20 Ayes **24** Noes **5** Absent **1**

21 Voice Vote _____

22
23 (The resolution authorizes the continuation of the 0.5% County sales tax. The sales tax provides
24 property tax relief, funds for capital projects and debt retirement.)