

## SALES TAX SHARED REVENUE RESOLUTION

The Outagamie County Board of Supervisors has adopted Ordinance B—2019-20 enacting a county sales and use tax of one-half of one percent (0.5%) in Outagamie County effective January 1, 2020. Section 5 of Ordinance B—2019- 20 authorizes sharing of the net proceeds of the sales and use tax up to a maximum of 15% of net proceeds with qualifying municipalities and school districts located in Outagamie County.

The method for determining the share local municipalities and school districts receive for the 2020 calendar year is as follows:

- 1) Municipalities (Cities, Towns and Villages) – 80% of the shared revenue
  - a) Equalized Value Including TIF (Per WISDOR 2018 Statement of Changes in Equalized Values) - 33.33%
  - b) Population (Per WISDOA 2018 final estimates) – 33.33%
  - c) Lane Miles (Per WISDOT 2019 final GTA report) – 33.34%
- 2) School Districts – 20% of the shared revenue
  - a) Equalized Value Including TIF (Per WISDOR 2018 Statement of Changes in Equalized Values) – 50%
  - b) Student Enrollment (Per WISDPI 2018) – 50%

For municipalities and school districts spanning multiple counties, only the Outagamie County portion will be used in the formulas.

NOW THEREFORE, the undersigned members of the School District of Shiocton recommend adoption of the following resolution.

BE IT RESOLVED, that the School District of Shiocton does hereby agree to accept and expend the shared county sales tax revenue from Outagamie County *“for the purpose of directly reducing the property tax levy OR to pay for capital expenditures”*, pursuant to Wis. Stat. § 77.70, and

BE IT FINALLY RESOLVED that a copy of this Resolution be forwarded to the Outagamie County Executive, Outagamie County Clerk and Outagamie County Finance Director.

Dated this 15th day of June, 2020.

Respectfully Signed:

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