

VILLAGE OF WRIGHTSTOWN
COMMITTEE OF THE WHOLE
MEETING MINUTES

The regular bi-monthly meeting of the Committee of the Whole, of the Village of Wrightstown, was held at Wrightstown Village Hall, 352 High Street, Wrightstown, WI, on **Tuesday, November 21, 2023**, and was called to order at 6:00 pm.

The Pledge of Allegiance was recited.

Roll Call: Present – Village President Dean J Erickson, Trustees: Sue Byers, Mark Leonard (virtual), Andy Lundt, Terry Schaeuble, and Julie Sigmund. Absent – Trustee Dan Segerstrom.

Also present: Brian Roebke (Wrightstown Area Spirit), Administrator Travis Coenen, Public Works Director Andy Vickman (virtual), Police Chief Greg Deike, Fire Chief Mike Schampers, Fire Inspector Nathan Helbing, and Clerk-Treasurer Shelia Bowers, Mary Gawryleski (virtual - Department of Revenue), Valeah Foy (virtual - Department of Revenue), and Resident Kathryn Lich.

Open Meeting – Motion made by A Lundt with a second made by S Byers to open the Tuesday, November 21, 2023, Committee of the Whole Meeting. **Motion carried.**

Minutes – Motion made by A Lundt with a second made by S Byers to approve the Committee of the Whole Meeting Minutes from Tuesday, November 7, 2023. **Motion carried.**

2024 Budget –

Background – presented by Mary Gawryleski

- The Department of Revenue (DOR) certifies equalized values and TID district values on August 15th each year, once certified they can't be changed.
- The DOR has verified an error exists in the 2023 Tax Increment District (TID) values for the Village of Wrightstown. The impact of this error is significantly greater in the Outagamie County portion of the Village than in the Brown County portion due to the relatively small tax base in Outagamie County.
- The error resulted in a total overstated TID increment of \$46,555,500 for TIDs 3, 4, and 5. The amount of the error specifically in the Outagamie County TID values for TIDs 3 and 4 is \$28,039,200.
- State law (sec. 70.57 (1)(d) Wis. Stats.) outlines a process to correct errors discovered after values are certified on August 15. This process requires DOR to apply a correction to the values in the following year, making the taxpayers whole over a two-year period.
- DOR is proposing an interest-free loan to address the Outagamie County portion of the Village of Wrightstown. Due to statutory requirements, the Brown County portion of the Village is not eligible for a loan payment. DOR will apply a correction to all TID values in 2024.
- Wisconsin law (sec. 70.57 (4)(d) Wis. Stats.) authorizes DOR to issue a zero-interest loan to a taxation district to offset property taxes that would otherwise be imposed resulting from certain errors made by DOR. The loan amount will be determined once the Village determines which levy option will be used. If option two is used, the loan amount is approximately \$155,000.

Loan Process – presented by Valeah Foy

- **2023** – DOR will issue a loan payment to the Village that will reduce the Village's local levy imposed within the Outagamie County portion. The loan amount plus the Village's local levy will equal the total amount needed for the Village's 2024 budget.
- **2024** – Consistent with the provisions of sec. 70.57 (4) (d), the Village will be required to collect the loan amount from property owners on the 2024 property tax bills. Note, this process does not impact levy limits. The Village's starting point for the 2024 levy will include the total 2023 levy that would have been imposed, absent the loan.
- **2025** – The collected loan amount will be remitted to the Department of Revenue as repayment in 2025

Summary – presented by Valeah Foy

The loan process avoids a significant fluctuation in tax bills in 2023 and 2024 due to the valuation error. Consequently, taxpayers will be held harmless from the impact of the valuation error. The total collected tax increment for 2023 and 2024 will be consistent with prior years.

Note, changes in tax bills for individual parcels will still occur due to factors aside from the error, such as changes to assessed values, levies, and apportionment of levies of overlying taxing jurisdictions (County, School, and Technical College).

Valeah Foy also presented excel spreadsheets outlining Tax Increment and Property Taxes for Outagamie and Brown County for tax years 2022 through 2025.

T Coenen presented Option 3 of the 2023 Levy Possibilities for the 2024 Budget, proposing a levy amount of \$2,353,211.51, and recommended this option to the Village Board for consideration.

WALK INS:

Kathryn Lich, Resident of 517 Fawnwood Drive, brought up the topic of potential apartments behind Dick's Family Foods and Dollar General to the Village Board. T Coenen responded by clarifying that there were no apartments being built or submitted plans for approval before the board. He explained that the visible work was related to the Plum Creek Restoration and Stormwater project.

ADJOURN – Motion made by A Lundt with a second made by J Sigmund to close the Committee of the Whole Meeting at 6:54 pm. **Motion carried.**

Shelia Bowers, Clerk/Treasurer

Posted: 12/06/2023 SB