

## #25022 Town of Pulaski

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To: H\_BRAND55@HOTMAIL.COM <H\_BRAND55@HOTMAIL.COM>

Good Afternoon Dwayne,

Thank you for the phone call with your questions regarding the Town's levy exceeding the allowable levy. As we discussed and what the DOR's suggestion is if the Town is interested in refunding the taxpayers due to doubling up on the fire charges.

Option #1: The Town does nothing and leaves it as is. The town will then incur a \$36,068 levy limit penalty which will reduce your shared revenue payments by the same amount. The net effect of this affects the tax payers as they have paid twice for the fire charges.

Option #2: The Town wants to make it right to the taxpayers and correct the issue. The town works with the county to re-issue the property tax bills for the residents and issues refunds to the taxpayers that have already paid. For those taxpayers that are paying on installment, the last installment would be decreased to reflect the re-issued tax bill. By re-issuing property tax bills, the town would then amend the statement of taxes to reflect the actual amount levied, and that should match the allowable levy shown on the levy limit worksheet and no penalty is issued.

If the Town did not want to re-issue tax bills but just issue refunds to taxpayers for the overpayment, that will not impact the statement of taxes already filed at the higher amount and the town would still incur a penalty and have shared revenue payments deducted.

I see the statement of taxes was already amended but not completely. What was amended so far will not remove the penalty until the town provides the information to the county to re-issue tax bills. The county at that point will then provide to the town a computerized summary of real estate and personal property taxes which is the last step the town needs in the amending of the statement of taxes. Once that is done, then the numbers will tie out and show that the town didn't exceed the allowable levy.

If there is anything else you need from me, please let me know.

Thank you

**Frank G. Bozich**

Revenue Auditor 4

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