

The Daily Reporter
225 East Michigan Street
Milwaukee, WI, 53202
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THE DAILY REPORTER

Affidavit of Publication

County Ordinance No. 23-8

2528188/8-9

To: Milwaukee County Office of County Clerk - Stefan Dostanic
901 N 9Th St, Ste 105
Milwaukee, WI, 532331425

Re: Legal Notice 2528188, County Ordinance No. 23-8

State of WI

} SS:

County of Milwaukee

I, Amanda Mahlum, being duly sworn, depose and say: that I am the Authorized Designee of The Daily Reporter, a daily newspaper of general circulation in Milwaukee, County of Milwaukee, State of WI; that a notice, of which the annexed is a printed copy, has been duly and regularly published in the The Daily Reporter once each day for 1 consecutive days; and that the date of the publication were as follows: 08/09/2023.

Publishers fee: \$246.96

By: Amanda Mahlum

Amanda Mahlum

Sworn to me on this 10th day of August
2023

By:

Russell Klingaman



Russell Klingaman
Notary Public, State of WI
No. -
Qualified in Milwaukee County
My commission expires on December
31, 2023

Other

1 FROM THE OFFICE OF GEORGE L. CHRISTENSON
2 MILWAUKEE COUNTY CLERK

3
4 County Ordinance No. 23-8
5 File No. 23-719

6 AN ORDINANCE

7
8
9 The County Board of Supervisors of the County of Milwaukee does ordain as follows:

10
11 **SECTION 1.** Chapter 22 of the Milwaukee County Code of General Ordinances is
12 hereby amended as follows:

13 **22.01. Authority and purpose.**

14
15 This chapter is enacted under authority of subch. V, ch. 77, Wis. Stats., and the
16 county sales and use taxes imposed hereunder shall be used only for the purposes
17 authorized by state statutes. Per Wis. Stat. § 77.70(1), the purpose of the 0.5
18 percent sales and use tax shall be to directly reduce the property tax levy of the
19 county. Per Wis. Stat. § 77.70(2), the purpose of the 0.4 percent sales and use tax
20 shall be to pay, in priority order: the unfunded actuarial accrued liability
21 payment for the Employees' Retirement System (ERS), and then second, the
22 required payments for pension bond obligations, and then third, if additional
23 revenues remain after these payments from the 0.4 percent sales and use tax, an
24 additional payment to the unfunded actuarial accrued liability for ERS. The 0.5
25 percent and 0.4 percent sales and use taxes may be imposed concurrently for a
26 total county sales and use tax of nine-tenths (0.9) percent of directly reducing the
27 property tax levy of the county.

28 **22.02. Imposition of 0.5 percent tax.**

29
30 There are hereby imposed county sales and use taxes at the rate of five-tenths
31 (0.5) percent in the manner and to the extent permitted as set forth in their entirety in
32 subch. V, ch. 77, Wis. Stats., and acts amendatory thereto.

33 **22.03. Property tax itemization of the 0.5 percent tax.**

34
35 In order to implement state statute stipulations that the 0.5 percent county sales
36 tax revenues be used to directly reduce the property tax levy:

- 37 (1) All county tax revenue requirements shall be included in the property tax levy
38 listed within the recommended and adopted budget; and
- 39 (2) County sales tax revenues shall be listed subsequent to the tax levy
40 requirement as a property tax credit; and
- 41 (3) The estimated sales tax revenue impact on individual property taxes shall be
42 printed on each property tax bill as a credit to taxpayers.

43 **22.04. Application of 0.5 percent sales and use tax revenue.**

44
45 Sales and use tax revenues generated from the 0.5 percent tax shall be applied
46 toward county expenditures as follows:

- 47 (1) County sales and use tax revenues shall be dedicated to pay general
48 obligation debt service costs; and
- 49 (2) Any surplus county sales and use tax revenues shall be used to:
 - 50 (a) Cash-finance capital improvement projects;
 - 51 (b) Prepay outstanding bonds;
 - 52 (c) Prefund employee benefit costs or fund unanticipated or extraordinary
53 annual increases in such costs; or
 - 54 (d) Supplement the Appropriation for Contingencies.

55 **22.05. Reserve for payment of stadium bonds.**

56
57 Notwithstanding section 22.04, county sales tax collections reserved for payment of
58 stadium bonds in the amount of eight hundred nineteen thousand, six hundred dollars
59 (\$819,600.00) shall be dedicated to directly reduce the 1992 property tax levied on all
60 taxable property in the county for general county purposes and payable in 1993.

61 **22.06. Imposition of 0.4 percent tax.**

62
63 There are hereby imposed county sales and use taxes at the rate of four-tenths
64 (0.4) percent in the manner and to the extent permitted as set forth in their
65 entirety in subch. V, ch. 77, Wis. Stats., and acts amendatory thereto.

66 **22.07. Application of 0.4 percent sales and use tax revenue.**

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68 Sales and use tax revenues generated from the 0.4 percent tax shall be
69 applied toward county expenditures in the following priority order:

- 70 (1) Pay the annual unfunded actuarial accrued liability payment for the
71 Employees' Retirement System (ERS) consistent with the provisions of
72 Wis. Stat. § 59.875(4).
- 73 (2) If any revenue derived from the 0.4 percent tax remains after making the
74 payment in section 22.07(1), as determined by the Comptroller, it shall be
75 used to pay any or all of the annual required payment(s) for outstanding
76 pension bond obligations.
- 77 (3) If any revenue derived from the 0.4 percent tax remains after making the
78 payment(s) in section 22.07(1) and (2), as determined by the Comptroller, it
79 shall be used to make an additional payment to the unfunded actuarial
80 accrued liability for ERS.

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83 **SECTION 2.** The provisions of this Ordinance shall be effective January 1, 2024, upon
84 passage and publication.

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91 **Adopted by the Milwaukee County Board of Supervisors**
92 **July 27, 2023**

2528188/8-9