

1 *By Supervisors Mayo, Broderick, Weishan, Holloway and Jursik*  
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4 **A SUBSTITUTE RESOLUTION**

5 *(to File Nos. 08-248 and 08-217)*

6 *Item 5, from the Parks, Energy and Environment Committee and Item 4, from the*  
7 *Transportation, Public Works and Transit Committee*  
8

9 *Providing for an advisory referendum on the question of whether the State of Wisconsin*  
10 *should grant Milwaukee County the authority to levy a one percent (1%) county use and*  
11 *sales tax, the revenues of which will be dedicated to support property tax relief,*  
12 *Milwaukee County parks, recreation and culture programs and services, transit services*  
13 *and the emergency medical services (EMS) program.*  
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16 *WHEREAS, the amount of discretionary funding available for Milwaukee County's*  
17 *parks system, cultural institutions and transit system continues to decline, as costs for*  
18 *mandated services and personnel costs rise exponentially; and*  
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20 *WHEREAS, funding for emergency medical services (EMS) needs to be preserved*  
21 *and protected as it is a vital county service for which funding has been threatened in the*  
22 *past; and*  
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24 *WHEREAS, these programs are recognized for the social, health, environmental*  
25 *and economic benefits they provide to the quality of life in the community and region as*  
26 *a whole; and*  
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28 *WHEREAS, the County's parks, recreation, cultural and transit services cannot rely*  
29 *on the property tax levy as a possible source of additional revenue for these discretionary*  
30 *county programs because all counties are required to adhere to a property tax levy cap*  
31 *imposed by the State of Wisconsin; and*  
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33 *WHEREAS, the demand for county-wide property tax relief, in addition to the need*  
34 *to provide a stable source of funding for parks, recreational, cultural, transit and EMS*  
35 *services to Milwaukee County residents, continues to increase; and*  
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37 *WHEREAS, the sales and use tax is deemed to be the most appropriate source of*  
38 *funding for these purposes, as it is not a regressive tax (given the number of exemptions*  
39 *to the tax), its revenues generally account for adjustments to inflation and approximately*  
40 *30% of revenues are realized from non-county residents, who use many of Milwaukee*  
41 *County's services but do not pay property taxes in the county; and*  
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43 *WHEREAS, a one percent (1%) sales tax increase would generate approximately*  
44 *\$130 million in revenues, of which approximately \$62 million would fund the Parks*

45 Department, Zoo, Milwaukee Public Museum, Milwaukee County Historical Society, War  
46 Memorial Center, Villa Terrace/Charles Allis Museums, Marcus Center for the Performing  
47 Arts, Fund for the Arts Program, Federated Library System and VISIT Milwaukee, \$62  
48 million would fund the Milwaukee County Transit System and \$6 million would fund the  
49 EMS program; and

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51 WHEREAS, a portion of the \$130 million in revenues generated by the increased  
52 sales and use tax would be used for property tax relief by removing these programs and  
53 services from the property tax levy, which totaled \$67 million in the 2008 Milwaukee  
54 County budget; and

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56 WHEREAS, Milwaukee County would be required to establish separate accounts  
57 for the deposit of sales tax revenue for the strict purpose of funding parks, recreation,  
58 cultural and transit programs and services and the EMS program; and

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60 WHEREAS, these accounts would be separate from other parts of the overall  
61 county budget and would not be transferable to other county programs; and

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63 WHEREAS, Milwaukee County does not have the authority to impose an increase  
64 in the county sales and use tax; therefore, the County must seek approval from the  
65 Wisconsin State Legislature; and

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67 WHEREAS, prior to requesting approval of an additional sales and use tax for  
68 Milwaukee County, the County Board of Supervisors wishes to call an advisory  
69 referendum to allow the citizens of Milwaukee County to have a direct voice in how to  
70 provide property tax relief and fund parks, recreation and culture, transit and EMS  
71 services; and

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73 WHEREAS, this referendum would be on the question of whether the State of  
74 Wisconsin should grant Milwaukee County the authority to levy a one percent county  
75 sales and use tax, the revenues of which will be dedicated to support county parks,  
76 recreation, cultural and transit programs and services, and the EMS program; now,  
77 therefore,

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79 BE IT RESOLVED, by the County Board of Supervisors of Milwaukee County,  
80 Wisconsin, as follows:

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82 Section 1. Referendum Election. The County Clerk is hereby directed to call an  
83 advisory referendum election to be held in the County at the regularly scheduled election  
84 to be held on November 4, 2008, for the purpose of submitting to the qualified electors  
85 of the County the proposition of whether the State of Wisconsin should grant Milwaukee  
86 County the authority to levy a one percent county sales and use tax, the revenues of  
87 which will be dedicated to support county transit, parks, recreation and culture programs  
88 and the EMS program and provide property tax relief of at least 67 million shall be

89 *approved. The referendum shall be held, noticed and conducted following the*  
90 *procedures set forth in Section 59.25(25) of the Wisconsin Statutes.*

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92 *Section 2. Official Referendum Ballot Form. The ballot to be used at the*  
93 *referendum election shall be prepared in accordance with the provision of Sections*  
94 *5.64(2) and 7.08(1)(a) of the Wisconsin Statutes. The ballot shall be substantially in the*  
95 *form attached hereto as Exhibit A.*

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**EXHIBIT A**  
**OFFICIAL REFERENDUM BALLOT**

*November 4, 2008*

**NOTICE TO ELECTORS: THIS BALLOT MAY BE INVALID UNLESS INITIALED BY TWO (2) ELECTION INSPECTORS. IF CAST AS AN ABSENTEE BALLOT, THE BALLOT MUST BEAR THE INITIALS OF THE MUNICIPAL CLERK OR DEPUTY CLERK.**

*If you desire to vote on the question, make a cross (X) in the square beneath the question after "YES" if in favor of the question or make a cross (X) in the square after "NO" if opposed to the question.*

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**ADVISORY REFERENDUM**

***Shall the State of Wisconsin grant Milwaukee County the authority to provide property tax relief of at least sixty-seven million dollars (\$67 million) by levying a one percent (1%) county sales and use tax to be used to remove the following three items from the property tax levy: parks, recreation and culture, transit and emergency medical services (EMS)?***

YES

NO

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(Reverse Side of Ballot)

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**OFFICIAL REFERENDUM BALLOT**

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*for*

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*Milwaukee County, Wisconsin*

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**Polling Place:** \_\_\_\_\_

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*February 19, 2008*

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*Ballot issued by*

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*Initials of Inspectors of Election*

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*Absent Voter's Ballot issued by*

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*Initials of Municipal Clerk or Deputy Clerk*

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***Certification of Elector Assistance***

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*I certify that this ballot was marked or punched by me for an elector who is*

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*authorized under the law to have assistance, upon request, and as directed by the*

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*elector.*

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*(Signature of assisting individual)*

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*JE*

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*June 26, 2007*

