

FINANCIAL SERVICES 320 South Walnut St. Appleton, WI 54911 920.832.1680

November 12, 2019

Dear Outagamie County Municipal/School District Official:

Outagamie County enacted Ordinance B—2019-20 establishing a one-half percent (0.5%) county sales and use tax, which authorized sharing up to a maximum of 15% of the net proceeds with qualifying municipalities and school districts located within Outagamie County. The Outagamie County Board adopted the 2020 budget on November 4th, which included revenue sharing with county municipalities and school districts. This correspondence outlines the parameters of the revenue sharing between the county and municipalities/school districts.

The county sales and use tax and revenue sharing will be implemented on January 1, 2020. The revenue sharing is effective for calendar year 2020 and is subject to change, per the annual county budget process. Therefore, there is no guarantee this revenue will be available in 2021.

The county will make distributions to municipalities and school districts that choose to accept the funds based on the methodology outlined in the attached FAQ document. The payment schedule determined by the county is anticipated to be on a semi-annual basis with payments occurring approximately August 10, 2020 (January – June collections) and February 10, 2021 (July – December collections). Payments will be allocated based on actual 2020 revenues received by the county from the WI Department of Revenue. A spreadsheet containing the total *estimated 2020 revenues* for municipalities/school districts is attached to the enclosed FAQ document for your reference.

By signing below and returning this form to Outagamie County **no later than April 1, 2020**, your municipality/school district agrees to accept this source of revenue and to utilize it "for the purpose of directly reducing the property tax levy", pursuant to Wis. Stat. § 77.70. You are encouraged to consult with your legal counsel for guidance as necessary. Please include a copy of your governing body's resolution to accept the sales tax allocation and agreement to follow the referenced requirements under Section 77.70 (template resolution attached).

Please refer to the attached FAQ document for further information.

Municipality/School District	
Chief Elected Official/Administrator	
Date	