

SHEBOYGAN COUNTY RESOLUTION NO. 07 (2024/25)

Re: **Approving Standard Intergovernmental Agreement for 2025 County Sales Tax Revenue-Sharing**

WHEREAS, when Sheboygan County enacted Ordinance No. 2 (2016/17), *Enacting One-half Percent County Sales Tax to Maintain Sheboygan County's Transportation Infrastructure*, a unique feature of the Ordinance was that it provided that a portion of the revenue received from the Ordinance would be made available to local units of government within Sheboygan County to assist those municipalities in addressing their own transportation needs, and

WHEREAS, Section 7.07 of the Sales Tax Ordinance provided that the distribution to local units of government would be premised upon the municipalities agreeing to be bound by the terms of a standard intergovernmental cooperative agreement, and

WHEREAS, Section 7.07(1) of the Code provided that the terms of the intergovernmental agreement were to be reviewed and approved annually by the County Board, and

WHEREAS, by the adoption of Resolution No. 19 (2016/17), the County Board approved the form of a standard intergovernmental agreement; and

WHEREAS, in the inaugural year of the sales tax revenue sharing, the agreement was accepted by all municipalities and the revenue-sharing has been working satisfactorily under the terms of the standard form that was adopted; and

WHEREAS, the proposed Sheboygan County Sales Tax Revenue-Sharing for Transportation Infrastructure Maintenance 2025 Intergovernmental Cooperative Agreement, a copy of which is on file with the County Clerk, contains terms and provisions consistent with the goals of the County Sales Tax Ordinance;

NOW, THEREFORE, BE IT RESOLVED that the Sheboygan County Board approves the form of the *Sheboygan County Sales Tax Revenue-Sharing for Transportation Infrastructure Maintenance 2025 Intergovernmental Cooperative Agreement*, a copy of which is on file with the County Clerk, and authorizes and directs the County Administrator and County Board Chairperson to execute such agreements with each Sheboygan County municipality willing to be bound by the terms of the Agreement.

BE IT FURTHER RESOLVED that the County Administrator and County Board Chairperson are empowered to agree to any minor modifications to the Standard Agreement that may be requested by a particular municipality that may be necessary to accommodate the municipality's individual circumstances, provided the modifications do not, in the opinion of the County Administrator and County Board Chairperson, contain terms and provisions that are

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inconsistent with the goals of Chapter 7 of the Sheboygan County Code, the County Sales and Use Tax Ordinance No. 2 (2016/17), *Enacting One-half Percent County Sales Tax to Maintain Sheboygan County's Transportation Infrastructure*.

Respectfully submitted this 17th day of September, 2024.

FINANCE COMMITTEE

Vern Koch
Vern Koch, Chairperson

Kathleen Donovan
Kathleen Donovan, Vice-Chairperson

William Goehring
William Goehring, Secretary

Curt Brauer
Curt Brauer

Thomas Wegner
Thomas Wegner

Opposed to Introduction:

Adopted 10/22/2024