



Maintenance of Effort

WI Dept of Revenue | State and Local Finance Division

League of WI Municipalities, WI County Association, WI Towns Association

May 21, 2024

Presenter

- ▷ **Sara Regenauer**
Bureau Director
Local Government Services
Sara.Regenauer@wisconsin.gov

Agenda

- ▷ Maintenance of Effort (MOE)
- ▷ Resources
- ▷ Questions?



Maintenance of Effort



Maintenance of Effort

Overview

- ▷ Effective date – July 1, 2024
- ▷ New reporting requirement - 66.0608(2m) Wis. Stats.
 - Due to DOR July 1, 2024
 - Requires political subdivision to certify to DOR they are maintaining a level of law enforcement and fire and emergency medical services that is at least equivalent to previous year
- ▷ Shared revenue penalty – aid reduced by 15% if requirement not satisfied

Maintenance of Effort

Instructions

- ▷ Select appropriate certification(s) and provide to person in charge of providing service and share common questions resource
 - SL-306 – Law Enforcement Certification
 - SL-307 – Combined Fire/EMS Certification
 - SL-308 – Fire Services Certification
 - SL-309 – EMS Certification

- ▷ Due to municipal or county clerk – June 15, 2024

Maintenance of Effort

Instructions

- ▷ Municipal or county clerk files Form SL-305 in MyDORGov
 - Section A – Law Enforcement
 - Section B – Fire and Emergency Medical Services
 - Section C – Attachments
 - Section D – Preparer Information and Signature Statement

Maintenance of Effort

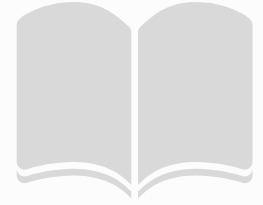
Filing Tips

- ▷ Distribute certification form(s) and common questions to person responsible for providing service
- ▷ Need to coordinate items certified if multiple agencies are responsible for providing services to your municipality or county
- ▷ Retain calculation information for future reference (do not submit to DOR)
- ▷ Consider future MOE certifications

Resources



Resources



- ▷ Maintenance of Effort (MOE)
 - MOE web page – revenue.wi.gov/Pages/Apps/strb.aspx
 - Common questions – revenue.wi.gov/Pages/FAQS/slf-moerpt.aspx
 - Form instructions – revenue.wi.gov/DORForms/moe-inst.pdf

- ▷ WI Act 12
 - DOR summary – revenue.wi.gov/Documents/2023-Act12-Information.pdf
 - Personal property exemption – revenue.wi.gov/Documents/2023-Act12-PersonalPropertyExemption.pdf

Resources



- ▷ DOR website – revenue.wi.gov
- ▷ Online videos – see [DOR Video Center](#)
 - Select "Govt" tab
 - Ex: MyDORGov, TIF, assessment topics (frac sand, use-value)
- ▷ Reports and notices – revenue.wi.gov/Pages/Report/Home.aspx
- ▷ [State and Local Finance Newsletters](#)

Resources



Email updates

- ▷ Stay informed!
 - Receive email updates about law changes, filing reminders, updated reports and notifications

- ▷ To subscribe
 - Municipal officials – revenue.wi.gov/Pages/HTML/lists.aspx
 - County officials – email: otas@wisconsin.gov

Thanks!
Any questions?





Mission

Strengthen Wisconsin through fair tax and lottery administration, while educating and serving the public, our customers and communities.

Vision

To be the premier agency in providing innovative, accessible resources, and exceptional customer service built on a foundation of trust, inclusivity and creativity.

Values

- Integrity
- Knowledge
- Innovation
- Empathy
- Inclusivity
- Security