

# ALDERPERSON AGENDA ITEM MEMO

To: **Government Affairs Committee**

From: Robin Brannin, Alderperson District 9 and Ernst Franzen, Alderperson District 3

Date: May 4, 2026

Subject: Property Tax Bill Transparency – Disclosure of Private School Voucher Levy Amount

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## **Background/Rationale**

On December 11, 2025, the Wauwatosa School Board adopted a Property Tax Transparency Resolution (*attached*) encouraging the City of Wauwatosa to develop a recurring method to notify taxpayers of the portion of the Wauwatosa School District (WSD) levy that supports private school voucher programs.

Currently, property tax bills identify the total levy attributable to the Wauwatosa School District but do not provide clarity on the portion of that levy associated with private school choice or independent charter school programs. The WSD School Board's resolution notes that while the costs of referenda and other district funding mechanisms appear on tax bills, there is no clear notification of the cost of private school choice and 2R independent charter schools to local taxpayers.

Providing this information would improve transparency for residents regarding how their property tax dollars are allocated within the school district levy.

Other Wisconsin municipalities have implemented similar measures. For example, the City of Green Bay worked with the Wisconsin Department of Revenue and the Green Bay Area Public School District to add a sentence to the informational portion of the property tax bill identifying the portion of the school levy attributable to private school vouchers.

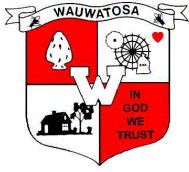
The Green Bay tax bill now includes the following disclosure: "Of the amount levied by GBAPS, \$xxx.xx is for the purpose of private school vouchers."

This example demonstrates that adding a simple disclosure statement to the informational portion of the tax bill is administratively feasible and compliant with state guidance.

**This proposal does not change tax rates, levies, or school district funding formulas.** It simply provides additional context to taxpayers regarding the composition of the school district levy.

## **Proposal**

To provide similar transparency to Wauwatosa taxpayers, this proposal would establish a process for the City to receive the necessary information from the WSD and include it in the annual property tax bill insert or informational section.



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Under Wisconsin's school finance process, the Wisconsin Department of Public Instruction (DPI) determines the number of students participating in voucher programs following the Third Friday student count in September. DPI publishes the related state aid information by October 15, after which the Wauwatosa School District Finance and Operations Division calculates the district's maximum allowable levy. The School Board must certify the levy no later than November 10 and has historically done so by the end of October.

The proposed process would include:

## 1. Annual Reporting Requirement

The Wauwatosa School District will provide the total levy amount attributable to private school vouchers and 2R independent charter schools to the City of Wauwatosa.

Proposed language:

*"The Wauwatosa School District will be required to provide the total levied amount generated by private school voucher programs to the City of Wauwatosa Finance Director after the levy is certified by the Wauwatosa School Board, which must occur no later than November 10 of each calendar year."*

## 2. Annual Tax Bill Disclosure

The following statement will be included in the informational insert accompanying the annual property tax bill:

*"Of the amount levied by the Wauwatosa School District, \$xxx.xx is for the purpose of private school vouchers."*

The amount would be updated annually based on the figure provided by the Wauwatosa School District and Wisconsin Department of Public Instruction (DPI).

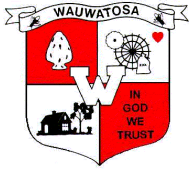
This approach provides a clear and straightforward disclosure to taxpayers without altering the tax bill structure or affecting the levy calculation process.

## **Resolution**

A Resolution establishing an annual reporting and disclosure process to provide transparency regarding the portion of the Wauwatosa School District levy attributable to private school voucher and 2R independent charter school programs.

WHEREAS, property tax bills issued to Wauwatosa residents include the total levy attributable to the Wauwatosa School District; and

WHEREAS, portions of the school district levy collected through property taxes are used to fund private school choice programs and 2R independent charter school programs under Wisconsin state law; and



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WHEREAS, these costs are not currently itemized or clearly identified for taxpayers on the property tax bill or accompanying tax bill materials; and

WHEREAS, on December 11, 2025, the Wauwatosa School Board adopted a Property Tax Transparency Resolution encouraging the City of Wauwatosa to develop an annually recurring method to notify residents of the cost of private school voucher and 2R independent charter school programs on their property tax bills; and

WHEREAS, other Wisconsin municipalities, including the City of Green Bay, have implemented similar transparency measures by adding informational language to the property tax bill identifying the portion of the school district levy attributable to private school vouchers; and

WHEREAS, providing this information will increase transparency and improve public understanding of how property tax dollars are allocated within the school district levy;

NOW, THEREFORE, BE IT RESOLVED that the Wauwatosa Common Council directs the development of an annually recurring method to notify Wauwatosa residents of the portion of the Wauwatosa School District levy attributable to private school voucher and 2R independent charter school programs; and

BE IT FURTHER RESOLVED that the Wauwatosa School District shall provide the total levied amount generated by private school voucher and 2R independent charter school programs to the City of Wauwatosa Finance Director by November 10 of each calendar year for the purpose of preparing annual property tax bill materials; and

BE IT FURTHER RESOLVED that the City of Wauwatosa Finance Department shall include the following informational disclosure on the informational insert accompanying the annual property tax bill:

“Of the amount levied by the Wauwatosa School District, \$xxx.xx is for the purpose of private school vouchers.”

with the dollar amount updated annually based on the information provided by the Wauwatosa School District; and

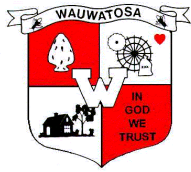
BE IT FURTHER RESOLVED that the inclusion of this informational statement is intended solely to provide transparency to taxpayers and does not alter the calculation of the school district levy or property tax obligations.

## **Requested Action**

The Government Affairs Committee is requested to pass the attached resolution and recommend adoption by the Wauwatosa Common Council establishing an annual method to notify residents of the portion of the Wauwatosa School District levy attributable to private school vouchers.

## ATTACHMENTS:

- Wauwatosa School Board December 11, 2025 Resolution



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- City of Green Bay Property Tax Bill