

RESOLUTION NO. 2026-03
TOWN OF FOREST, RICHLAND COUNTY

A RESOLUTION AUTHORIZING JOINT LEGAL AND REGULATORY ACTION AGAINST RICHLAND COUNTY REGARDING ILLEGITIMATE USE OF THE EMS LEVY LIMIT EXEMPTION, SERVICE DISPARITIES, AND CAPITAL ASSET LIQUIDATION PLANS

WHEREAS, Richland County has proposed an emergency medical services (EMS) property tax levy for the 2027 fiscal year, utilizing the narrow statutory exemption under Wis. Stat. § 66.0602(3)(e)6 to exceed standard state property tax levy limits; and

WHEREAS, Wis. Stat. § 66.0602(3)(e)6 strictly mandates that any levy exceeding standard limits under this provision must fund a unified, "**countywide emergency medical system**" that delivers equitable benefit to all taxpayers within the county; and

WHEREAS, the current Richland County EMS model does not constitute a unified countywide system, but rather operates as a localized bailout wherein the vast majority of tax revenue is funneled to a central, county-run Advanced EMT (AEMT) unit covering only **46% of the county's land mass and 65% of its population**; and

WHEREAS, the remaining **54% of the county's land mass** relies on a patchwork of peripheral and volunteer units which receive inequitable, minimal, or **\$0.00 reimbursement rates** from the county pool, despite their residents paying identical countywide EMS tax rates based on equalized property values; and

WHEREAS, taxpayers in multiple border municipalities receive superior **Paramedic-level care** via regional mutual aid contracts—including direct intercept agreements with **Tri-State Ambulance by Emplify out of Viroqua—Reedsburg Fire and EMS-Middleton EMS and AEMS provided by Dodgeville EMS** meaning local citizens are being double-taxed to subsidize a lower-tier, central county AEMT service they do not utilize; and

WHEREAS, Richland County has further manipulated the levy by charging **\$1,250,000** for 911 Dispatch Center operations, forcing the EMS levy to absorb an arbitrary **33.33% (\$416,625)** of the cost despite official center logs proving actual EMS usage is only **14.87% (\$185,875)**; and

WHEREAS, Richland County is applying that same fabricated three-way split to a **\$250,000** radio tower maintenance agreement, while completely omitting the **County Highway Department** which actively relies on those same towers for its daily operations, thereby artificially shifting general county infrastructure costs onto the restricted EMS levy pool; and

WHEREAS, this combined mathematical manipulation artificially inflates the emergency EMS tax burden by **at least \$276,900** to illegally fund standard county operations outside state-mandated levy limits; and

Attest: /s/
Lynette Owens, Town Clerk