RESOLUTION NO. 2026-07
A RESOLUTION AUTHORIZING COMMENCEMENT OF LITIGATION

WHEREAS, the Town of Fulton (Town) is a member of the Edgerton Fire Protection District (District) and a signatory of the Fire Protection and Emergency Medical Services Agreement Edgerton Fire Protection District (Agreement) creating the District; and

WHEREAS, pursuant to the Agreement, the District is managed by the Board of Commissioners; and

WHEREAS, the Board of Commissioners of the District has determined that it is necessary and desirable and in the best interests of the District and its Members to construct new fire stations for the District (the Project); and

WHEREAS, the Board of Commissioners of the District has determined that it is necessary and desirable for the District to authorize and sell revenue bonds (Bonds) for the purpose of paying the costs of the Project, which Bonds are authorized and issued pursuant to the provisions of Section 66.0621 of the Wisconsin Statutes and payable solely from the revenues of the District; and

WHEREAS, pursuant to Section VIIC. of the Agreement, each signatory municipality is responsible for their percentage share of any charges assessed against the signatories, including operating expenses and debt service of the District; and

WHEREAS, pursuant to Section VII of the Agreement (including Appendices B and C), to the extent of a shortfall from other revenues of the District sufficient to pay the debt service on the Bonds, each member each year will be assessed for its share of the debt service on the Bonds by the District; and

WHEREAS, it is the position of the Town that, to the extent the Town pays to the District the amounts it is assessed due to a shortfall in revenues of the District to pay the debt service on the Bonds, the Town is entitled to utilize the levy limit exemption of Wis. Stat. Sec. 66.0602(3)(e)5.; and

WHEREAS, the State of Wisconsin Department of Revenue (DOR) has, to date, refused to recognize the ability of the Town or other members of the District to utilize said levy limit exemption; and

WHEREAS, unless the members of the District are able to utilize said exemption, it will not be possible for the Town or other members to contribute the funds necessary to pay any assessment made by the District due to a shortfall in funds to pay the debt service on the Bonds.

NOW, THEREFORE, the Town Board of the Town of Fulton do hereby resolve:

That absent confirmation by the DOR that the members of the District are able to utilize the levy limit exemption specified in Wis. Stat. Sec. 66.0602(3)(e)5., to the extent of payment of their assessed share of the debt arising from the issuance and sale of Fire and Emergency Medical Services Protection Mortgage Revenue Bonds by the District Commission to pay for fire stations, the attorney of the Town of Fulton is authorized, individually or in conjunction with the attorneys for one or more other members of the District, to initiate litigation to obtain a declaratory judgment affirming the ability of the members of the District to utilize said levy limit exemption.

Approved by the Town Board of the Town of Fulton this 10 day of November, 2026.

TOWN OF FULTON

By: _____
Scott Farrington, Chair

Attest:

By: _____
Laura Siclovan, Clerk/Treasurer