**Fiscal Facts: State law limits municipal tax increases**

Since 2005, the state has limited how much counties, cities, villages and towns may raise property taxes. Beginning in 2011, the limit was frozen at 0 percent or the percentage increase in a community’s property tax base (or equalized valuation) due to new construction. State law allows communities to raise taxes above the limit if voters approve a referendum.

*This information is a service of the Wisconsin Policy Forum, the state’s leading resource for nonpartisan state and local government research and civic education. Learn more at wispolicyforum.org.*