



VILLAGE OF MOUNT HOREB

E. Main Street

Mount Horeb, WI 53572

Phone: (608) 437-6884 Fax: (608) 437-3190

Email: mhinfo@mounthorebwi.info Web: mounthorebwi.info

FINANCE AND PERSONNEL COMMITTEE AGENDA

Wednesday, June 4, 2025 at 5:30 PM

Municipal Building Board Room

138 E. Main Street

Mount Horeb, WI

- 1) Call to order
 - a. Roll Call
- 2) Agenda Items
 - a. Consideration of May 7, 2025 Meeting Minutes
 - b. Consideration of Village of Mount Horeb 2026 Budget Calendar
 - c. Finance Director Report
 - d. Human Resources Manager Report
 - e. Discussion on Wheel Tax
- 3) Future agenda items
- 4) Meeting adjournment.

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**VILLAGE OF MOUNT HOREB
FINANCE/PERSONNEL COMMITTEE MINUTES
WEDNESDAY, MAY 7, 2025**

The Finance/Personnel Committee met in regular session in-person on the above date.

Call to Order/Roll Call: Committee Chair Ben Jones called the meeting to order at 5:30pm. Committee members present were Best, Fendrick, and Halverson. Hook was absent. Also present were Administrator Owen, Treasurer/Finance Director Schwenn and Village Clerk Gaffney. Jones welcomed Sarah Best to the committee. Best introduced herself.

Consideration of April 2, 2025 Meeting Minutes: Fendrick moved, Halverson seconded to approve the minutes. Motion carried by unanimous voice vote.

2025 Review of 2024 Vendor Activity-Department Head Responses: Schwenn explained this item and fielded questions from the committee.

Review of Quarter 1 2025 Permits & Impact Fees Report: The committee discussed the report.

Review Code of Ethics Policy: Jones explained this item. The committee members gave their input.

Finance Director Report: Schwenn presented her report.

Human Resources Manager Report: Murleau presented her report.

Future Agenda Items: Suggested items were Wheel tax, Lease Agreement updates, TID discussion, and budget calendar.

Meeting Adjournment: There being no further business before the Committee, Halverson moved to adjourn the meeting at 5:59pm. Motion carried by unanimous voice vote.

Minutes by Alyssa Gaffney, Village Clerk



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Village of Mount Horeb 2026 Budget Calendar

No later than July 2025: Department heads meet with their respective committees to discuss and recommend capital purchase requests for the 2026-2030 budget years.

July 31, 2025: Department requests for Capital Improvement purchases for years 2026-2030 due to the Village Administrator.

August 8, 2025: Village Administrator provides preliminary 2025 operating budget to department heads for review.

August 25-29, 2025: Department heads meet with Village Administrator and Treasurer to discuss 2026 operating and capital budgets.

Finance & Personnel Meetings – **Proposed; FP Committee to approve 6/4/2025:**

- September 24, 2025: 5:00 p.m. Finance and Personnel Committee meets to discuss 2026 budget and 2026 – 2030 Capital Improvement Plan (data for review to be distributed by September 19, 2025)
- October 1, 2025: 4:00 p.m. Finance and Personnel Committee meeting, with department heads in attendance, to present 2025 budget requests
- October 15, 2025: 5:00 p.m. Finance and Personnel Committee meeting to continue budget work
- October 22, 2025: 5:00 p.m. Finance and Personnel Committee meeting to continue budget work (if necessary)

November 5, 2025: Village Administrator presents 2026 budget and 2026-2030 Capital Improvement Plan to Village Board. Village Board sets a public hearing for November 19, 2025.

November 19, 2025: Village Board holds public hearing on 2026 budget and 2026-2030 Capital Improvement Plan followed by budget adoption.



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Finance & Personnel Committee Meeting June Meeting 2025 FINANCE DIRECTOR REPORT

1. Financial Reporting Update
 - a. 2025 internal monthly financial statements have been prepared and distributed thru March 2025. I anticipate that April will be complete by the time this meeting takes place. This puts us right back on track for 2025; and ready to prepare for budgeting process as it begins in late July.
 - b. Planned/Approved borrowing for 2025-2026 Capital and Street Projects is complete; funds were deposited to our accounts on May 8, 2025.
 - c. 2024 Final Audit Presentations from Baker Tilly are scheduled for June 2025 at Village Board meeting and for July 2025 at the Utility Commission meeting.
2. For me, the month of May was filled with getting caught up on year-to-date internal financials, and conversion of the 2025 Budget template file over to 2026. Per tonight's meeting agenda, the budget process will begin as soon as we are able to close the books on June 2025. I anticipate that my staff will be finished with our work for this by the 25th of July.
3. Future Items
 - a. July 2025: Niki & Denise to attend the UW Green Bay Municipal Clerks & Treasurers Institute training for one week – these classes are being held virtually this year, so we will remain in the office during our training sessions. This will be my 2nd year to attend and Niki's first year. "The Municipal Clerks and Treasurers Institute (CTI) consists of a minimum three-year progressive curriculum of classroom instruction that takes place virtually during a concentrated week every summer. There are tracks for clerks, clerk towns, treasurers and alumni. Each year represents approximately 32-34 hours of training. ...CTI offers a diverse array of educational sessions covering a broad spectrum of topics for clerks and treasurers, such as leadership, communication, organizational development, collaboration, diversity and inclusion and more."
 - b. August 2025: Q2 Permit Fees Reporting, Budget Process under way

Denise J. Schwenn
Finance Director / Treasurer

Annual Recurring items:

Jan-Property Tax update, Year-End P/R Tax Reporting Update
Feb-Q4 Permit Fees Reported, Memberships Reporting, Vendor Review Begins
Mar-Vendor Review status update
Apr-Vendor Review status update, Lease rates updated (NORSK; based on financials)
May-Q1 Permit Fees Reported, Vendor Review Summary Provided
Jun-Baker Tilly audit presentations (VB/UTIL Comm); Budget Calendar
Jul-Denise & Niki attending UW-GB Treasurer training classes
Aug-Q2 Permit Fees Reported, budget process under way
Sep-Budget planning continues
Oct-Weekly meetings—BUDGET
Nov-Q3 Permit Fees Reported
Dec-

Finance and Personnel Committee Report

June 4, 2025

Staffing Updates

Hires, Terminations, Resignations, Retirements and Other changes

Retirement – Chris Hook – July 3, 2025

Recruitment Efforts

- **Administrative Assistant – Police Department**
Still an active recruitment. Candidate of interest withdrew from the application process.
- **LTE Library Clerk and LTE Frontline Librarian – Library**
Continuing to recruit and accept applications.

Human Resources Updates

- **Wage/ Salary Planning**
 - Currently in pre-planning stages for 2026 wage and salary adjustments in collaboration with Nic and Denise.
- **ETF Benefits 2026 Renewal**
 - The Group Insurance Board (GIB) approved health insurance program rates for 2026.
 - The Village participates in the local program and we will be looking at a 11.5% increase in health insurance rates for next year.
- **Policy Reviews**
 - Actively reviewing Overtime and Sick Leave policies, aiming to present updates at the next scheduled Finance & Personnel Committee meeting.

- **Department Head Training**
 - **May 27, 2025-** Facilitated management training for department heads.
 - **End of July 2025-** Scheduled training on the performance evaluation process.
- **Performance Evaluations 2026**
 - Planning stages are in progress
 - Evaluation period tentatively set from September 1 to September 30, 2026.
- **Rec Department**
 - Pool is scheduled to open June 11, 2025.
 - Orientation for new employees was held May 28, 2025
 - Onboarding is continuing in collaboration with Jill.
- **WPPA Union Contract**
 - The WPPA contract is up for renewal. Discussions in process next discussion is scheduled to take place late June.



AGENDA ITEM REPORT

MEETING DATE

June 4, 2025

PREPARED BY

AGENDA ITEM # 2.e

Discussion on Wheel Tax

BACKGROUND

Agenda item added at the request of Trustee Jones--this topic has surfaced off and on over the last couple of years. Collected notes & documents from said discussions has been included in this month's meeting packet.

Administrator Owen has confirmed with John Rader, our lead auditor with Baker Tilly that initiation of a wheel tax does not have an impact on Levy Limit; "the distinction being that a wheel tax is a new charge ... that can simply move to an enterprise fund to capture those costs, thereby freeing up levy dollars".

RECOMMENDATION

ATTACHMENTS

1. Calendar Year 2024 Vehicles subject to Wheel Tax Mount Horeb
2. Wisconsin DMV Official Government Site - Municipal or county vehicle registration fee (wheel tax)
3. DMV WI Wheel Tax FAQ 2016
4. Potential Revenue-Wheel Taxes 2025 wNotes

**Vehicle Registrations that includes Wheel Taxes Within County & CVT for
Registration Types: ACY, AUT, LTK and DPV (except plate types COL,
HOB and HTK) and have gross weight <= 8000 as of Calendar Year 2024**

Community Name	Plate Type	*	C	T	V
	HAR				1
	HEG				1
	HEM				4
	ICE				1
	LTK				217
	MBK				1
	MBO				1
	MLG				5
	PAK				1
	RAM				5
	SPT				1
	VET				1
	WHF				1
	WTU				1
MONTROSE	Sum:				898
MOUNT HOREB	ACY				2
	AMA				2
	AUT				5,533
	CCC				1
	CLS				5
	CLW				1
	CRN				2
	CVG				1
	DIS				42
	ELK				2
	EMT				3
	END				29
	ENN				12
	FFO				13
	FIX				1
	FLT				3
	FRF				25
	GLF				3
	HAR				5
	HEG				2
	HEM				40
	ICE				10
	IGT				4
	KID				3
	LEM				3
Total for DANE County:	Sum:	15	286,100	55,938	86,319

**Vehicle Registrations that includes Wheel Taxes Within County & CVT for
Registration Types: ACY, AUT, LTK and DPV (except plate types COL,
HOB and HTK) and have gross weight <= 8000 as of Calendar Year 2024**

Community Name	Plate Type	*	C	T	V
	LIF				1
	LTK				1,248
	MBK				5
	MBN				6
	MBO				12
	MLG				26
	PAK				22
	RAM				50
	SPT				1
	TRT				2
	VET				5
	WHF				1
	WTU				1
MOUNT HOREB	Sum:				7,127
OREGON	4HF				1
	AMA			1	5
	AUT			2,252	7,420
	BSA			1	1
	CHW				1
	CLS			11	12
	CLW			3	
	CRN			1	6
	CVG			1	
	DIS			12	51
	DUK			3	2
	ELK			2	2
	EMT				5
	END			13	29
	ENN			15	29
	FFO			1	8
	FIX			1	3
	FRF			3	8
	GLF				7
	HAR			2	6
	HEM			18	93
	ICE			6	11
	IGT			3	3
	KID			3	11
	LCF				2
	LEM			1	1
Total for DANE County:	Sum:	15	286,100	55,938	86,319

Municipal or county vehicle registration fee (wheel tax)

[Online services](#)

[Vehicles](#)

[Plate guide](#)

[Special plates](#)

[Motor carriers](#)

[DMV customer service centers](#)

[Forms](#)

[Drivers](#)

Wisconsin law allows a town, village, city or county to collect an annual municipal or county vehicle registration fee (wheel tax) in addition to the regular annual registration fee paid for a vehicle. The fee applies to vehicles kept in the municipality or county with:

- Autocycle registration
- Automobile registration
- Truck registration at 8,000 lbs. or less (except dual purpose farm)

This includes most special license plates with autocycle, automobile or truck registration.* State law does not specify the amount of the wheel tax. However, the municipality or county must use all revenue from the wheel tax for transportation related purposes.

For information about the number of vehicles that may be subject to a wheel tax in a specific municipality or county, refer to [lists of vehicle information](#).

*These [special plates](#) are exempt from wheel tax: [Antique](#), [Collector](#) ("Collector Special" plates are not exempt), [Ex-Prisoner of War](#) (if issued without registration fee), [Historic Military](#), [Hobbyist](#) and [Medal of Honor](#). All special plates issued to a farm truck, dual purpose farm truck or motor home are also exempt from wheel tax.

Wheel tax collection

The Wisconsin Department of Transportation (WisDOT) collects wheel tax fees for the municipality or county, keeps an administrative fee of approximately 3 cents per vehicle application and sends the rest to the municipality or county. WisDOT collects the wheel tax at the time of first registration and at each registration renewal. Your certificate of registration will indicate that a municipal and/or county fee was paid.

- Plates issued – If your autocycle, automobile, or light truck is customarily kept in a jurisdiction that has a wheel tax, you must include the fee with the regular registration fee for the vehicle when you first apply for registration. See [applying for title and registration](#).
- Plates renewed – WisDOT sends customers a renewal notice at least 30 days before their license plate registration expires. The renewal notice shows the total fee due including any wheel tax, based on the vehicle location listed on your vehicle registration record.

Customer records

Verify the correct county and city, village or township where your vehicle is customarily kept when you apply for registration and on your license plate renewal notice ([see example](#)). If you recently changed your address, WisDOT records for the vehicle location will update automatically in most cases. Any person who gives a false or fictitious location where a vehicle is customarily kept may be fined not more than \$200 or imprisoned not more than six months or both ([section 341.60, WI stats.](#))

To correct this information:

- If you mail your renewal notice or apply in person, indicate the correct information on the notice and submit the appropriate fee, or
- Visit [Vehicle kept in information](#) (individuals only; not available for businesses) to change the location, or
- Contact WisDOT at the email address or telephone information below.

Current wheel tax jurisdictions

WisDOT currently collects a wheel tax for the following:

- Municipalities
 - Adams (city; \$25)
 - Appleton (city; \$30)
 - Arena (township; \$20)
 - Ashland (city; \$20)
 - Baraboo (city; \$20)
 - Beloit (city; \$20)
 - Bellevue (village; \$25)
 - Boscobel (city; \$10)
 - Chilton (city; \$20)
 - Delavan (township; \$15)
 - Doylestown (village; \$20)
 - Eden (village; \$30)
 - Eau Claire (city; \$24)
 - Evansville (city; \$40)
 - Fitchburg (city; \$40 for registrations beginning on or after 8/1/2025)
 - Fort Atkinson (city; \$20)
 - Gillett (city; \$20)
 - Green Bay (city; \$25)
 - Hustisford (village; \$35)
 - Janesville (city; \$40)
 - Iron Ridge (village; \$10)
 - Kaukauna (city; \$10)
 - Lodi (city; \$20)
 - Lomira (village; \$30)
 - Madison (city; \$40)
 - Manitowoc (city; \$20)
 - Milton (city; \$30)
 - Milwaukee (city; \$30)
 - Montello (city; \$20)
 - New London (city; \$20)
 - Oregon (village; \$40)
 - Oshkosh (city; \$35)
 - Platteville (city; \$20)
 - Portage (city; \$20)
 - Port Edwards (village; \$35)
 - Potosi (village; \$10)
 - Prairie du Sac (village; \$20)
 - Redgranite (village; \$25)
 - Rice Lake (city; \$20)
 - Ripon (city; \$25)
 - River Falls (city; \$10)
 - Sauk City (village; \$20)
 - Shawano (city; \$40)
 - Sheboygan (city; \$20)
 - Shorewood (village; \$30)
 - Sun Prairie (city; \$30)
 - Tigerton (village; \$10)
 - Waterloo (city; \$15)
 - Wauwatosa (city; \$15)

- Counties
 - Crawford County (\$20)
 - Dane County (\$28)
 - Dunn County (\$20)
 - Eau Claire (\$30)
 - Green County (\$25)
 - Iowa County (\$25)
 - Langlade County (\$15)
 - Marathon County (\$25)
 - Milwaukee County (\$30)
 - Portage County (\$30)
 - Richland County (\$20)
 - St. Croix County (\$20)
 - Vernon County (\$25)

The full fee is always required to issue or renew registration. Contact WisDOT if you paid the wheel tax in error.

Municipal Vehicle Registration Fee (Wheel Tax) Frequently Asked Questions

August 2016

This information is intended to assist local officials who are considering the adoption of a municipal or county vehicle registration fee (wheel tax).

What vehicles are subject to a wheel tax?

An automobile or a motor truck registered under 8,000 lbs. gross weight and customarily kept in the municipality or county that enacted the tax. This includes:

- Automobiles, vans and Sport Utility Vehicles (SUVs) that qualify as a passenger vehicle
- Motor trucks and dual-purpose motor homes (trucks that can be equipped with a slide-in camper unit) registered at a gross weight of 8,000 lbs. or less.

Vehicles with the following license plate types are subject to a wheel tax, except as noted.

Standard Plate Types

- AUT** [Automobile and passenger vehicles](#): Issued for automobiles and for vans and SUVs that qualify as a passenger vehicle including those operated for hire. Driver Ed vehicles are exempt from wheel tax and are not included in WisDOT registration reports of vehicles subject to a wheel tax,
- LTK** [Light truck](#): Issued for motor trucks operated up to 8,000 lbs. gross weight including vehicles operated for hire. Dual-purpose farm trucks are exempt from wheel tax.

[Special Plate Types](#) - The special plates listed are available for autos and light trucks and subject to wheel tax. They are also available for dual-purpose farm trucks, farm trucks and motor homes that are exempt from any wheel tax.

AMA	Amateur Radio
CLS	Collector Special (Not to be confused with Collector plates, which are non-expiring and exempt from wheel tax.)
CVG	Civilian Authorized Groups: Includes Civil Air Patrol, EMTs and Rescue Squad members.
DIS	Disabled Parking
DUK	Ducks Unlimited
EMT	Emergency Medical Technician
END	Endangered Resources (wolf design)
ENN	Endangered Resources (badger design)
FFO	Firefighter (red design)
FRF	Firefighter (white design)
GLF	Golf Wisconsin
GST	Gold Star Family
HAR	Harley-Davidson/Share the road
HEG	Higher Education Group (University of Wisconsin plates)
HEM	Higher Education Group (University of Wisconsin Madison)
IGT	In God We Trust
KID	Celebrate Children
LCF	Lions Foundation
LEM	Law Enforcement Memorial
LIF	Donate Life Wisconsin
MBO	Milwaukee Brewers (ball and glove design)
MBN	Milwaukee Brewers ('M' design)
MGP	Multi-Group: Lao Veteran and Freemason
MLG	Military Authorized Special Group
MRQ	Marquette University
PAK	Green Bay Packers
SPT	Wisconsin Salutes Veterans

Municipal Vehicle Registration Fee (Wheel Tax) Frequently Asked Questions

August 2016

TRT	Trout Unlimited
VET	Disabled Veteran parking
WHF	Women's Health Foundation
WNG	Wisconsin National Guard
XPW	Ex-Prisoner of War: No registration fee or wheel tax is charged for one vehicle registered by an applicant. Subsequent vehicles are subject to registration fees including any wheel tax. (WisDOT registration records include <u>all</u> vehicles of this type registered at 8,000 pounds or less, including those that are exempt from a wheel tax.)

For more information about license plate types, please visit the [Wisconsin Plate Guide](#).

What vehicles are exempt from this fee?

Vehicles exempt from wheel tax are:

- Buses, motorcycles, mopeds, motor homes, low-speed vehicles and trailers
- Trucks registered at more than 8,000 pounds or registered as Farm or Dual Purpose Farm
- Vehicles registered as Antique, Collector, Driver education, Historic military vehicle, Hobbyist, Human service vehicle, Low-speed vehicle, Medal of honor, Municipal, State-owned, Special X and one vehicle with Ex-prisoner of war registration issued to any qualified individual
- Any vehicle with registration issued by a Wisconsin Indian tribe or band
- Vehicles displaying Dealer, Distributor, Finance company or Manufacturer plates

What determines whether a vehicle is customarily kept in a municipality or county?

Applications for original title and registration request the county and city, village or township where a vehicle is "customarily kept" or domiciled. This information also prints on the registration renewal notice. Renewal notices instruct the customer to change their address, or where the vehicle is customarily kept, if incorrectly shown on the notice.

In the absence of an indicated municipality or county of domicile, the owner or lessee's post office address is used to determine municipality or county of domicile, per administrative rule Trans 126.01(c).

Per s. 341.60, Wis. Stats., any person who gives a false address or location where a vehicle is customarily kept in an application for registration may be fined not more than \$200 or imprisoned not more than 6 months or both.

Are estimates of the number of vehicles subject to a wheel tax within a county or municipality available?

Yes. Current vehicle data is available at the end of each fiscal and calendar year. The vehicles eligible for wheel tax report is available on the WisDOT website at [Lists of vehicle information](#).

When is the fee charged?

WisDOT collects the fee at the time of first registration and at the time of each subsequent registration renewal. WisDOT sends vehicle registration renewal notices at least 30 days before their plates expire. The renewal notice will show the total fee due including the wheel tax. WisDOT adds a message to renewal notices when a new wheel tax is instituted to alert affected customers of the fee change.

What are the administrative costs associated with a wheel tax?

Beginning July 1, 2016, WisDOT charges a fee per vehicle application of 17 cents. The administrative fee is the same for all municipalities regardless of the amount of fee imposed by the municipality or the number of vehicles for which the fee is collected.

Municipal Vehicle Registration Fee (Wheel Tax)

Frequently Asked Questions

August 2016

When are fees collected from the payment of wheel tax disbursed to the municipality?

WisDOT sends the wheel tax payments collected to the municipality no later than 30 days after the end of the month in which they are collected.

Is the number of registrations that expire each month about the same?

On average, WisDOT renews about 8.3% of the registrations for autos and light trucks each month. Here's a breakdown of the average percent of vehicles subject to wheel tax that expire in each month.

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
6.9%	8.0%	9.5%	9.0%	9.2%	8.3%	9.4%	9.5%	8.6%	8.1%	7.0%	6.5%

How long after enactment can this fee be collected by WisDOT?

WisDOT requires notification at least 90 days prior to the first day of the month in which the amendment is effective. WisDOT also requires notification at least 90 days prior to the first day of the month in which an amended or the repeal of a wheel tax is effective.

What is the policy for exemptions, refunds and proration?

There are no provisions for exemptions to wheel tax, other than those stated above. A wheel tax is never prorated. The full fee is required whenever it is collected. Refund requests of the wheel tax fee paid in error may be directed to the WisDOT Research and Information Unit:

- Email: vehiclequestions@dot.wi.gov
- Telephone: (608) 264-7447
- Mail: PO Box 8070, Madison, WI 53708-8070

Can the revenues received from wheel tax payments be used for any purpose?

Counties and municipalities must use the moneys from wheel tax payments for transportation related purposes only (s. 341.35(6r), Wis. Stats.). "Highway" is defined by state law to mean "all public ways and thoroughfares and bridges on the same." Courts have interpreted "highways" to include trails because they are "public ways and thoroughfares and bridges on the same." "Sidewalk" means that "portion of a highway between the curb lines, or the lateral lines of a roadway, and the adjacent property lines, constructed for use of pedestrians."

If a county has a wheel tax in effect, can a municipality within that county also enact a wheel tax ordinance?

According to s. 341.35(3m), Wis. Stats: "If a municipality and the county in which the municipality is located enact ordinances under this section, a motor vehicle customarily kept in the municipality shall be subject to a municipal registration fee and a county registration fee." Therefore, both the municipality and county would collect a wheel tax simultaneously for vehicles subject to the fee in the municipality, if each chose to enact an ordinance.

What registration fee is collected for vehicles subject to wheel tax?

Not including any wheel tax, the annual registration fees collected are:

- Automobiles and vans/SUVs that qualify as a passenger vehicle: \$75
- Motor trucks and dual purpose motor trucks up to 4,500 pounds gross weight: \$75

Municipal Vehicle Registration Fee (Wheel Tax) Frequently Asked Questions

August 2016

- Motor trucks and dual purpose motor trucks up to 6,000 pounds gross weight: \$84
- Motor trucks and dual purpose motor trucks up to 8,000 pounds gross weight: \$106

In addition to the registration fee, there is an issuance fee of \$15 for some special plates or a \$15 annual fee if the plate is personalized. An annual tax-deductible donation of \$20 or \$25 is collected for vehicles registered with Celebrate Children, Donate Life Wisconsin, Ducks Unlimited, Endangered Resources, Golf Wisconsin, Green Bay Packers, Harley-Davidson/Share the Road, In God We Trust, Milwaukee Brewers, Trout Unlimited, University of Wisconsin and Women's Health plates. A \$10 late fee is charged if registration fee is paid after the date of expiration.

Which other counties or municipalities have enacted a wheel tax and what is/was the amount of the fee?

These counties and municipalities have a current wheel tax ordinance:

County	Fee	Implementation Month
Chippewa County	\$10	January 2015
Iowa County	\$20	February 2015
St. Croix county	\$10	January 2008

Municipality	Fee	Implementation Month	Termination Month (if given)
Appleton city	\$20	February 2015	December 2020
Arena township	\$20	April 2015	
Beloit city	\$20*	April 1986	
Fort Atkinson city	\$20	March 2016	
Gillett city	\$20	July 2015	
Janesville city	\$20**	April 2012	
Kaukauna city	\$10	August 2015	
Lodi city	\$20	May 2016	
Milwaukee city	\$20	December 2008	
Prairie du Sac village	\$20	January 2016	
Sheboygan city	\$20	February 2016	February 2026
Tigerton village	\$10	September 2016	

*City of Beloit wheel tax increased from \$10 to \$20 in February 2015

**City of Janesville wheel tax increased from \$10 to \$20 in January 2016

These counties and municipalities have repealed their wheel tax ordinance

Municipality/county	Fee	Implementation Month	Termination Month
Amery city	\$5	January 1987	December 1991
Marathon county	\$10	February 1987	January 1988
Mayville city	\$10	April 2009	April 2014

Municipal Vehicle Registration Fee (Wheel Tax)

Frequently Asked Questions

August 2016

Sheboygan city	\$10*	January 1990	December 2006
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*City of Sheboygan:

- January 2002, to December 2002: \$8
- January 2003, to December 2006: \$6

Related information:

[341.35](#), Wis. Stats., Municipal or county vehicle registration fee

[Trans 126](#) - Municipal or County Vehicle Registration Fee

Village of Mount Horeb
Wheel Tax Discussion--Potential Revenue based on January 2025 Registrations in Mount Horeb

Plate Type	# Registered	Calculated Potential Revenue Rates				
		\$10 Tax Rate	\$20 Tax Rate	\$30 Tax Rate	\$40 Tax Rate	\$50 Tax Rate
ACY	2	\$ 20.00	\$ 40.00	\$ 60.00	\$ 80.00	\$ 100.00
AUT	5533	\$ 55,330.00	\$ 110,660.00	\$ 165,990.00	\$ 221,320.00	\$ 276,650.00
LTK	1248	\$ 12,480.00	\$ 24,960.00	\$ 37,440.00	\$ 49,920.00	\$ 62,400.00
Gross Revenue:	6783	\$ 67,830.00	\$ 135,660.00	\$ 203,490.00	\$ 271,320.00	\$ 339,150.00
(-)DMV Admin Fee \$0.17/Reg		\$ (1,153.11)	\$ (11,531.10)	\$ (23,062.20)	\$ (34,593.30)	\$ (46,124.40)
Net Potential Wheel Tax Revenue		\$ 66,676.89	\$ 124,128.90	\$ 180,427.80	\$ 236,726.70	\$ 293,025.60

In Dane County, **Madison, Oregon, and Sun Prairie** all charge wheel taxes. The county itself also charges a wheel tax, and **Fitchburg** is considering adding one. These wheel taxes, also known as vehicle registration fees, are in addition to the \$85 state registration fee. [↗](#)

Here's a breakdown:

- **Madison:** \$40 wheel tax.
- **Oregon:** \$40 wheel tax.
- **Sun Prairie:** \$30 wheel tax.
- **Dane County:** \$28 wheel tax.
- **Fitchburg:** Considering a \$40 wheel tax. [↗](#)

*Information found on Google.com, 5/27/2025. djs