

POTTERS LAKE PROTECTION AND REHABILITATION DISTRICT

RESOLUTION 26-1

ANNUAL MEETING

WHEREAS, the POTTERS Lake Protection and Rehabilitation District, pursuant to the applicable provisions of Wisconsin Statutes, has conducted its Annual Meeting on the 12th day of September 2026; and

WHEREAS, the Electors of said District have considered the question of a 2027 Annual Meeting; and

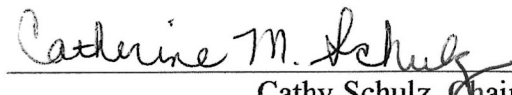
WHEREAS, the Electors of said District recognize that, per Wisconsin Statutes [Section 33.30(1)], every district shall have an annual meeting. Each annual meeting shall be scheduled during the time period between May 22 and September 8 unless scheduled outside those dates by majority vote of the previous annual meeting; now therefore be it;

RESOLVED, by the Electors of said District, at the Annual Meeting, that the 2027 Annual Meeting will be conducted on September 11, 2027, at the hour of 9:00 a.m., at the Town Hall, Town of East Troy, East Troy, Wisconsin; and be it,

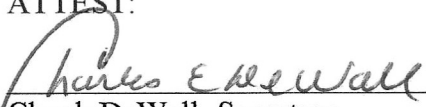
NOW, THEREFORE, BE IT RESOLVED, that the District Secretary be authorized and directed to provide notice of said 2027 Annual Meeting as defined in Wisconsin Statutes [Section 33.30(2a)(2m)].

Dated – September 12, 2026

POTTERS LAKE PROTECTION AND REHABILITATION DISTRICT


Cathy Schulz, Chairman

ATTEST:


Chuck DeWall, Secretary

POTTERS LAKE PROTECTION AND REHABILITATION DISTRICT

RESOLUTION 26-2

POTTERS LAKE PROTECTION & REHABILITATION DISTRICT 2027 BUDGET APPROVAL

WHEREAS, the Board of Commissioners of the POTTERS Lake Protection and Rehabilitation District has prepared, proposed, and submitted a budget to operate said District during fiscal year 2027; and

WHEREAS, the Electors of said District have fully and openly discussed and debated the terms proposed in said budget at said District's 2026 Annual Meeting; now therefore be it;

RESOLVED, by the Electors of said District that the following budget be adopted for fiscal year 2027:

ACCOUNT/DESCRIPTION	2027 Plan
Receipts:	
Interest on Savings	\$1,000
CBCW Grant	\$4,000
District Levy & Special Tax	\$51,000
Lottery Credit	\$172
Transfer from Reserves	\$56,568
TOTAL RECEIPTS	\$112,740
Expenditures:	
Banking	\$40
Computer and Web Expenses	\$1,800
Equipment, Tools, and Vehicles	\$6,850
Insurance	\$6,700
Lake Committees	\$6,000
Lawn Maintenance	\$1,300
Maintenance (Buoys)	\$2,500
Lake Projects	\$55,000
Misc. Expenses, Promotional	\$150
Office, Advertising, Meetings	\$1,400
Dues and Subscriptions	\$500

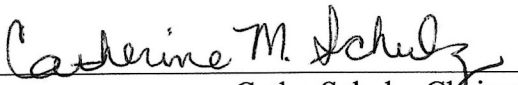
Payroll Expenses	\$25,000
Officer Compensation	\$2,250
Payroll Fees	\$1,200
Professional / Legal Services	\$1,500
Utilities	\$550
TOTAL EXPENDITURES	\$112,740

NOW, THEREFORE, BE IT RESOLVED, by said Electors that the Levied Tax of **FORTY-NINE THOUSAND SEVEN HUNDRED SIX DOLLARS (\$49,706.00)** upon all of the taxable property within said District and that the Special Assessment Tax of **ONE THOUSAND TWO HUNDRED NINETY-FOUR DOLLARS (\$1,294.00)** be imposed upon the Miramar Property Owners Association for their lakefront properties on Potter Lake.

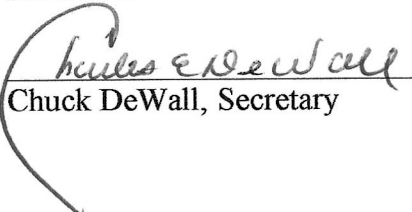
FURTHER RESOLVED, that the Treasurer of said District be authorized and directed to prepare the report contemplated by Wisconsin Statutes [Section 33.30(3)(b)(g)], and deliver that report to the Clerk of the Town of East Troy, Walworth County, Wisconsin.

Dated – September 12, 2026

POTTERS LAKE PROTECTION AND REHABILITATION DISTRICT


Cathy Schulz, Chairman

ATTEST:


Chuck DeWall, Secretary

POTTERS LAKE PROTECTION AND REHABILITATION DISTRICT

RESOLUTION 26-3

A RESOLUTION TO ABOLISH THE OBSOLETE WEED CONTROL TAXATION METHOD BASED ON SHORELINE FRONTAGE

WHEREAS, the Potters Lake Protection and Rehabilitation District has historically funded weed control through a special assessment of \$3.7937 per linear foot of shoreline frontage; and

WHEREAS, the District finds that the shoreline-frontage method is outdated and does not equitably reflect differences in property values or the relative tax burden among property owners; and

WHEREAS, the District determines that weed control and related general and administrative costs should be funded through a transparent and uniform ad valorem property tax levy based upon the total assessed value of taxable property within the District; and

WHEREAS, an ad valorem method provides a consistent, equitable, and administratively efficient method of allocating the authorized tax burden among taxable properties; and

WHEREAS, the District intends to abolish the \$3.7937 per linear foot shoreline-frontage assessment and rely completely on an adjustment to the existing ad valorem tax levy based upon the annual budgeted revenue authorized for weed control and general and administrative purposes; and

WHEREAS, the annual tax rate shall be determined by dividing the total tax revenue authorized and budgeted for these purposes by the total assessed value of taxable property subject to the levy, with each property's tax calculated in proportion to its assessed value; and

WHEREAS, the Miramar Property Owners Association parks, which are collectively owned as common-area property by the subdivision's homeowners, shall remain subject to a special assessment. The District recognizes that, under the valuation method utilized by Wisconsin assessors, the value of such common-area property is absorbed into the assessed values of the individual Miramar subdivision properties. Accordingly, an annual special assessment for the Miramar parks shall be calculated by the District Treasurer based on the annual percentage change in the overall tax revenue authorized in the District's budget, and that amount shall be assessed to the Miramar Property Owners Association; and

WHEREAS, this change is intended to provide greater transparency, consistency, and equity while tying the annual tax levy directly to the District's approved budget and actual revenue requirements; and

WHEREAS, Wisconsin Statute § 33.30(4)(a) provides for a majority vote to impose a tax upon all taxable property within the district and establishes applicable limitations, apportionment, and reporting requirements for such taxation; and such vote took place at the Annual Meeting of the District on September 12, 2026.

NOW, THEREFORE, BE IT RESOLVED by the Potters Lake Protection and Rehabilitation District as follows:

1. ABOLISHMENT OF SHORELINE-FRONTAGE TAX

The existing weed-control taxation method based upon \$3.7937 per linear foot of shoreline frontage is hereby abolished and discontinued, effective with the 2026 property tax statement.

2. AD VALOREM TAX LEVY

Beginning with the 2026 property tax statement, authorized weed control and general and administrative costs shall be combined and funded through a 100% ad valorem property tax levy based upon the total

assessed value of taxable property subject to the levy, except for the Miramar Property Owners Association parks, which shall remain subject to a special assessment.

3. CALCULATION OF TAX RATE

The combined annual levy shall be based upon the amount of total tax revenue authorized in the District's annual budget. The applicable tax rate shall be calculated by dividing the total budgeted tax revenue by the total assessed value of taxable property subject to the levy.

4. ALLOCATION OF TAX

Each taxable property owner's share of the levy shall be calculated in proportion to the total assessed value of that property compared with the total assessed value of all taxable property subject to the levy, except for the Miramar Property Owners Association parks continued special assessment.

5. MIRAMAR PROPERTY OWNERS ASSOCIATION PARKS

The Miramar Property Owners Association parks shall remain subject to an annual special assessment, with the amount determined by the District Treasurer in accordance with applicable law and District requirements, with any changes being proportional to changes to the tax levy authorized in the District's annual budget.

6. IMPLEMENTATION

The District shall take all necessary administrative actions to implement this change in taxation methodology and shall coordinate with the appropriate municipal, county, and state officials as necessary to comply with applicable Wisconsin statutes and administrative requirements.

7. SUPERSESSON

This Resolution shall supersede and replace any prior resolution, policy, or practice establishing a weed-control tax based upon \$3.7937 per linear foot of shoreline frontage, to the extent permitted by applicable law.

8. STATUTORY AUTHORITY

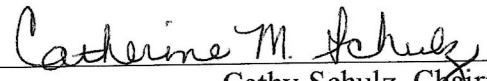
This Resolution is adopted pursuant to the authority granted to the District under Wisconsin Statute § 33.30(4)(a) and other applicable Wisconsin law.

9. EFFECTIVE DATE

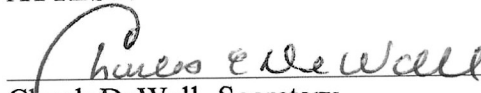
This Resolution shall take effect upon its adoption and approval, subject to any required legal review, statutory requirements, and applicable effective dates.

ADOPTED this 12th day of September, 2026.

POTTERS LAKE PROTECTION AND REHABILITATION DISTRICT


Cathy Schulz, Chairman

ATTEST:


Chuck DeWall, Secretary