

## Off-Levy Funding of Municipal Government and Services

### *“Pro Valorem non Ad Valorem”*

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Jesse A. Wesolowski  
Wesolowski, Reidenbach & Fleming, S.C., Franklin  
Administrative & Local Government Law Section Board Member  
City Attorney, City of Franklin  
Village Attorney, Village of Hales Corners

#### **I. Governmental Fees and Charges: General Organic Law Background**

The legislature cannot confer upon a municipal corporation an *unlimited* power to levy taxes and raise money, aside from and above what may be necessary and proper for legitimate municipal purposes; the grant of such unlimited power being inconsistent with section 3 of Article XI of the constitution, which requires that the legislature, in organizing such corporations, “shall restrict their power of taxation, assessment, borrowing money, contracting debts,” &c. *Foster v. City of Kenosha*, 12 Wis. 616, 616, 1860 WL 4637, 1 (1860).

##### Article XI Corporations

§ 3. Municipal home rule; debt limit; tax to pay debt.

1924 Amendment. In 1924, sentences "Cities and villages organized pursuant to state law are hereby empowered, to determine their local affairs and government, subject only to this constitution and to such enactments of the legislature of statewide concern as shall with uniformity affect every city or every village. The method of such determination shall be prescribed by the legislature" were substituted for "It shall be the duty of the legislature, and they are hereby empowered, to provide for the organization of cities and incorporated villages, and to restrict their power of taxation, assessment, borrowing money, contracting debts and loaning their credit, so as to prevent abuses in assessments and taxation, and in contracting debts by such municipal corporations". (1921 J.R. 39S; 1923 J.R. 34; L.1923, c. 203; vote Nov. 1924) W.S.A. Const. Art. 11, § 3

The right of taxation can be exercised by the municipal corporation only to raise money to meet the expenses incident to the city government, and the exercise of its political powers; for, as to such objects only does the necessity of taxation exist, and not to enable the city to embark in any enterprise or business which may be deemed profitable or advantageous to the people at large. *Foster, Id.* at 620, 3.

Any fee that is imposed by a political subdivision shall bear a reasonable relationship to the service for which the fee is imposed. Wis. Stats. § 66.0628. Fees imposed by a political subdivision.

**City:** Wis. Stats. § 62.11 Common council (5) Powers. Except as elsewhere in the statutes specifically provided, the council shall have the management and control of the city property, *finances*, highways, navigable waters, and the public service, and shall have power to act for the government and good order of the city, for its commercial benefit, and for the health, safety, and welfare of the public, and may carry out its powers by license, regulation, suppression, borrowing of money, tax levy, appropriation, fine, imprisonment, confiscation, and other necessary or convenient means. The powers hereby conferred shall be in addition to all other grants, and shall be limited only by express language.

**Village:** Wis. Stats. § 61.34 Powers of village board provision mirrors the grant to cities.

**Town:** Wis. Stats. § 60.22 General powers and duties The town board: (1) Has charge of all affairs of the town not committed by law to another body or officer or to a town employee.

## II. Laundry List of Non-Property Tax Revenue Sources

### A. Licenses and Permits

“The essence of Sluggo's claim on appeal is that all licensing ordinances, as exercises of police power, must be reasonable (*see Highway 100 Auto Wreckers, Inc. v. City of West Allis*, 6 Wis.2d 637, 646, 96 N.W.2d 85, 90 (1959)) and that licensing fees may not unreasonably exceed the cost of administration and cannot be directed to the purpose of raising general revenue. *See State ex rel. Attorney General v. Wisconsin Constructors, Inc.*, 222 Wis. 279, 285, 268 N.W. 238, 241 (1936).” *Sluggo's Lake Front Inn, Inc. v. Town of Delavan*, 125 Wis.2d 199, 201, 372 N.W.2d 174, 175 (Ct. App.1985).

Wis. Stats. § 62.12 (5) License moneys. Moneys received for licenses may be used for such purpose as the council shall direct in the absence of specific appropriation by law.

Wis. Stats. § 66.0433 Licenses for nonintoxicating and soda water beverages. (The fee for a nonintoxicating beverage license shall be not less than \$5 nor more than \$50; the fee for a soda water beverage license shall not exceed \$5.)

Wis. Stats. § 60.23(10) A town board may regulate, including the licensing of, bowling centers, dance halls, roadhouses, other places of amusement, billiard and pool tables and amusement devices maintained in commercial facilities.

Wis. Stats. § 62.23(9) [Building permits] It shall be unlawful to erect, construct or reconstruct any building or other structure without obtaining a building permit from such building inspector; and such building inspector shall not issue any permit unless the requirements of this section are complied with.

Wis. Stats. § 66.0435 Mobile home parks. It is unlawful for any person to maintain or operate a mobile home park within the limits of a city, town or village, unless the person has received a license from the city, town or village. (A licensee shall pay an annual license fee of not less than \$25 nor more than \$100 for each 50 spaces, plus a monthly parking permit fee essentially equal to the value of each trailer times the tax rate and paid on a monthly basis.)

Wis. Stats. § 125.51 [Intoxicating liquor] Retail licenses and permits. (e)1. ("Class B" license fee minimum fee shall be \$50 and the maximum fee shall be \$500; in addition, 2. Each municipal governing body shall establish the fee, in an amount not less than \$10,000, for an initial issuance of a reserve "Class B" license,...)

Locally limited only by imagination: ice sales, cigarettes, tattoos, auto race tracks and drag strips, high slides, Christmas tree sales, vending machines, alarm systems, dogs, cats and tiny horses, etc.

## **B. Application Fees**

Application fee impositions have the same authority sources as licenses and permits.

Wis. Stats. § 62.23(7) Zoning. (ea) *Filing fees*. The common council may by ordinance or resolution establish reasonable fees for the filing of a petition for amendment of the zoning ordinance or official map, or for filing an appeal to the board of appeals. ...

Additionally: Wis. Stats. § 62.23(13) Funds. Funds to carry out the purposes of this section may be raised by taxation or by bonds issued as provided in ss. 67.05, 67.06, 67.07, 67.08 and 67.10.

W.S.A. 62.23

Locally limited only by imagination: zoning and land uses, house moving, two houses on one lot, architectural review, all kinds of appeals, sprinkler systems, all kinds of plans: grading, storm water, erosion control, natural resource protection, landscaping, etc.

## **C. Professional Fees Pass-Through**

### **3.085 FEES OF CITY PROFESSIONALS CHARGED BACK**

(1) (a) Whenever the City Attorney, City Engineer or any other of the City's professional staff are contacted regarding a specific person's property, development or other special matter in the City of Muskego by:

1. The Mayor, Common Council, City Committee, Board, or City Commission or any representative, agent or designee of the same; or
2. A property owner or other person or entity or a property owner's or other person's or entity's representative, if said contact results in a charge to the City of Muskego for that professional's time and services and said service is not a service supplied to the City of Muskego as a whole, then and in that event the Finance Director shall charge said person or entity for said service and/or pursuant to the provisions of Section 66.0627 Wis. Stats., charge that service to the benefited property owner for the fees incurred by the City.

(b) This ordinance shall be enforced based upon the policy as established by the City through the Finance Committee by resolution of the Common Council from time to time.

(2) The Finance Director shall bill each person or entity for the special service and give each property owner or other billed for current services as provided for herein a period of time not to exceed thirty (30) days to pay and thereafter if that charge remains unpaid, the City Clerk shall automatically charge that delinquent bill against the current or next tax roll as a delinquent tax against the property as provided by law. In the event the statement rendered to the property owners or the time given for the property owner to pay is too late in the current year for the charge, when it becomes delinquent, to be extended on that year's tax roll, then the delinquent charge shall be extended to the following year's tax roll. The City, in addition or instead of the above, may follow any other legal means to collect the amounts due.

#### **D. Inspection Fees**

Inspection fee impositions have the same authority sources as licenses and permits, and the same limitations – recouping the cost of reasonably administering reasonable police power regulations.

#### **E. User Fees**

User fees are just that: fees for use; user fees are commonly understood to include public water system use fees, public sewer system use fees, and the like. User fee categories overlap in to “utility” and “special charge” fees, as well as special assessments to the extent special assessments reasonably apportion assessments to benefits (and sometimes, indirectly, “use”, i.e., vehicular “trip generations” created to apportion transportation improvement costs).

Wis. Stats. § 66.0919 **Civic centers (5) Public concerts.** A town, village or city may conduct public concerts in auditoriums and such other public places within its boundaries as the board or council determines. The concerts shall be conducted by the department having charge of the place and expenses in excess of receipts, if any, shall be paid out of a fund determined by the board or council. A fee to attend the concerts may be charged for the purpose of defraying expenses in whole or in part.

Wis. Stats. § 62.133 **Ambulance service.** The common council may purchase, equip, operate and maintain ambulances and contract for ambulance service with one or more providers for conveyance of the sick or injured. The common council may determine and charge a reasonable fee for ambulance service provided under this section.

Wis. Stats. § 66.0405 **Removal of rubbish.** Cities, villages and towns may remove ashes, garbage, and rubbish from such classes of places in the city, village or town as the board or council directs. The removal may be from all of the places or from those whose owners or occupants desire the service. Districts may be created and removal provided for certain districts only, and different regulations may be applied to each removal district or class of property. The cost of removal may be funded by special assessment against the property served, by general tax upon the property of the respective districts, or by general tax upon the property of the city, village or town. If a city, village or town contracts for ash, garbage or rubbish removal service, it may contract with one or more service providers.

Wis. Stats. § 66.0507 **[Noxious Weed Inspection and Clearing Fees] (3)(b)**  
*Compensation of weed commissioner.* 1... a weed commissioner shall receive compensation for the destruction of noxious weeds as determined by ... the account for noxious weed destruction,... clerk shall enter the amount chargeable to each tract of land in the next tax roll in a column headed "For the Destruction of Weeds", as a tax on the lands upon which the weeds were destroyed. The tax shall be collected under ch. 74,...

Wis. Stats. § 196.03(3)(b) **[Public Fire Protection Charges]** Unless the governing body of a city, village or town adopts a resolution providing that the city, village or town

will pay the retail charges for the production, storage, transmission, sale and delivery or furnishing of water for public fire protection purposes that are not included in general service charges:

1. A public utility shall include the charges in the water utility bill of each customer of the public utility in the city, village or town.
2. A municipal utility may, in addition to including the charges in water utility bills under subd. 1., bill the charges to any person who meets all of the following conditions:
  - a. The person is not a customer of the municipal utility.
  - b. The person owns land that is located in the city, village or town and in an area in which the municipal utility has an obligation to provide water for public fire protection.

See <http://psc.wi.gov/consumerinfo/faq's/water/publicfirecharge.htm> for the three options of obtaining revenues for public fire protection approved by the Public Service Commission of Wisconsin.

Charge by city to cover cost of providing water for public fire protection is "fee," rather than "tax," and, therefore, may be assessed against church without violating its tax-exempt status. *City of River Falls v. St. Bridget's Catholic Church of River Falls*, 182 Wis.2d 436, 513 N.W.2d 673 (Ct.App. 1994).

## **F. Special Events Fees**

Definition. A "special event" is a temporary entertainment and amusement activity, as defined under § 121-4, open to the general public and organized, produced or sponsored by a person, which event is extraordinary in that it is not ordinarily conducted on a daily or regular normal average use basis as a lawful use of the premises upon which such event is to occur, cannot be held completely within the confines of an existing building on such premises, and for which event it is reasonably anticipated that the number of persons attending will at any time exceed the maximum occupancy of the existing building(s) on the property or will substantially exceed the regular normal average patronage and traffic generated otherwise attending such premises as a result of its regular normal average and lawful use. Such special events include but are not limited to festivals, carnivals, athletic or contest tournaments, picnics and fairs.

I. License fees. Concurrent with the filing of any application for a special event license, the applicant shall pay a nonrefundable license administration and review fee to the City in the amount of \$100. In addition, a special event licensee shall be responsible for and pay to the City a fee for all City fire and police services provided by the City for the special event. Such police and fire services special event fee shall not exceed the actual cost of providing the services. Such fee shall be paid to the City by the licensee within 10 days of the date of the itemized invoice for same prepared by the City subsequent to the special event. Prior to any Common Council approval of a special event license, the Police Chief and Fire Chief shall review the application and report to the Common Council their respective findings as to the reasonable estimates of the costs of providing police and fire services reasonably required by the special event. The licensee shall provide the Chiefs with all information necessary to determine the level of services required. After reviewing such reports, upon which the applicant may be heard, the Common Council shall specify as a condition of the license that the applicant deposit with the City security in the form of a bond, letter of credit or cash deposit, in form approved by the City Attorney in an amount determined to be sufficient to guarantee

payment for the anticipated cost of providing such special event police and fire services. Such security deposit shall be made by the licensee no later than 10 days prior to the special event. Such security deposit shall entitle the City to draw upon same forthwith upon any default in payment by the licensee after services invoice, with remaining balance of any cash deposit to be returned to the licensee. Any determined deficiency for such service fees beyond the security deposit shall be a debt of the licensee to the city, collectible by the City in an action at law, which shall also entitle the City to all costs of collection, including attorney fees, and further, shall also constitute a lien against the premises to be placed upon the tax roll for such premises. If the Public Health Officer reports the need for an extra (nonstaff) rostered sanitarian for the special event, the above terms and provisions pertaining to police and fire services and costs shall likewise apply to such extra sanitarian services and costs.

§121-9.B. and I. of the Municipal Code of the City of Franklin

### **G. Payments in Lieu of Taxes (PILOT) Agreements**

Wis. Stats. § 66.0825 (16) [municipal electric companies]; Wis. Stats. § 66.0829(2)(b) [parking systems]; Wis. Stats. § 66.1201(22) [housing authorities]; and Wis. Stats. § 66.1333(12) [redevelopment authorities] authorize payments in lieu of taxes. PILOT agreements may otherwise be negotiated with tax exempt property owners upon reasonably exchanged consideration.

### **H. Tax Incremental Financing**

Yes, it is a creature of levy. Yes, there are current problems when the district “comes on line”, as counting against the “levy limits”.

Wis. Stats. § 66.1105 Tax increment law \*\*\*

(3) Powers of cities [villages]. In addition to any other powers conferred by law, a city may exercise any powers necessary and convenient to carry out the purposes of this section, including the power to:

(a) Create tax incremental districts \*\*\*

(b) Cause project plans to be prepared, approve the plans, and implement the \*\*\*plans; \*\*\*

(2)(f)1. "Project costs" \*\*\* include:

a. Capital costs including, but not limited to, the actual costs of the construction \*\*\* demolition, alteration, remodeling, repair or reconstruction of \*\*\* buildings, structures and fixtures \*\*\* the restoration of soil or groundwater affected by, environmental pollution; and the clearing and grading of land.

b. Financing costs, \*\*\*

c. Real property assembly costs, meaning any deficit incurred \*\*\*

d. Professional service costs, \*\*\*

e. Imputed administrative costs, \*\*\*\*

### **I. Special Assessments**

Wis. Stats. § 66.0703 Special assessments, **generally**.

(1)(a) Except as provided in s. 66.0721, as a complete alternative to all other methods provided by law, any city, town or village may, by resolution of its governing body, levy and collect special assessments upon property in a limited and determinable area for

special benefits conferred upon the property by any municipal work or improvement; and may provide for the payment of all or any part of the cost of the work or improvement out of the proceeds of the special assessments. \*\*\*\*

“New”: Assessment is unreasonable if it has an entirely disproportionate distribution on a group of property owners that can be avoided by the municipality's use of another assessment methodology. Town sanitary district's availability assessment, which was part of special assessment for sewer extension and which covered costs of making sewer available to each lot in expansion plan, was unreasonable; condominium unit owners shared access to sewer main through one four-inch stub and yet were each required to pay availability assessment, there was no nexus between charge to owners and district's cost to provide access, similar lots were charged only one availability charge, and each owner did not receive greater benefit than that provided to other properties. *Steinbach v. Green Lake Sanitary Dist.*, 2006 WI 63, 291 Wis.2d 11, 715 N.W.2d 195.

Wis. Stats. § 66.0701 Special assessments **by local ordinance**.

(1) Except as provided in s. 66.0721, in addition to other methods provided by law, the governing body of a town, village or 2nd, 3rd or 4th class city may, by ordinance, provide that the cost of installing or constructing any public work or improvement shall be charged in whole or in part to the property benefited, and make an assessment against the property benefited in the manner that the governing body determines. The special assessment is a lien against the property from the date of the levy.

(2) Every ordinance under this section shall contain provisions for reasonable notice and hearing. Any person against whose land a special assessment is levied under the ordinance may appeal in the manner prescribed in s. 66.0703(12) within 40 days of the date of the final determination of the governing body.

Wis. Stats. § 62.16 Street grades; **service pipes**. (2) Service pipe. (a) *Expense*. \*\*\*the council shall also by resolution require water, heat, sewer and gas service pipes to be first laid in such street, at the cost of the property fronting therein, except as herein provided, from the sewer, water, heat and gas mains in such street to the curb line on either or both sides thereof, \*\*\* and report the same to the comptroller who shall annually prepare a statement of the expenses so incurred in front of each lot or parcel of land, and report the same to the city clerk, and the amount therein charged to each lot or parcel of land shall be by such clerk entered in the tax roll as a special tax against said lot or parcel of land, and the same shall be collected in all respects like other taxes upon real estate.

Wis. Stats. § 62.18 **Sewers**. (1) Cities may construct. Cities shall have power to construct systems of sewerage, including a sewage disposal plant and all other appurtenances thereto, to make additions, alterations and repairs to such systems and plants, and when necessary abandon any existing system and build a new system, and to provide for the payment of the same by the city, by sewerage districts or by abutting property owners or by any combination of these methods. \*\*\* (16) Special sewer district tax. (a) Any city may levy a special tax for the extension or improvement of the sewer system of its sewer district.

Wis. Stat. § 62.185 Sewer district bonds. Whenever a city is divided into sewer districts, bonds may be issued against any such district for the purpose of paying the district's portion of any sewer. Said bonds shall be issued in the manner authorized and provided by ch. 67. Such bonds shall not be a general city obligation but shall be payable both as to principal and interest, solely out of the special sewer district tax provided by s. 62.18(16).  
\*\*\*

Wis. Stats. § 62.19 **Water and heat pipe extensions.** The expense of laying water and heat mains which are extensions to mains of a private utility under written contract with a city to lay or extend mains on order of the council, shall be defrayed by the city at large, or by the abutting property as the council determines.

## **J. Special Charges**

Wis. Stats. § 66.0627 Special charges for current services.

(1) In this section, "service" includes snow and ice removal, weed elimination, street sprinkling, oiling and tarring, repair of sidewalks or curb and gutter, garbage and refuse disposal, recycling, storm water management, including construction of storm water management facilities, tree care, removal and disposition of dead animals under s. 60.23(20), soil conservation work under s. 92.115, and snow removal under s. 86.105.

(2) Except as provided in sub. (5), the governing body of a city, village or town may impose a special charge against real property for current services rendered by allocating all or part of the cost of the service to the property served. The authority under this section is in addition to any other method provided by law. \*\*\*\*

City need not show a property's special benefit before imposing special charges on property owner. *Grace Episcopal Church v. City of Madison*, 129 Wis.2d 331, 385 N.W.2d 200, rev. denied, 386 N.W.2d 501, 128 Wis.2d 567 (Ct. App. 1986).

Prefatory note: This bill is recommended by the joint legislative council's special committee on general municipal law recodification. The special committee was directed to recodify chapter 66 of the statutes by the process of reorganization into logical subchapters, sections and subunits, repeal of unnecessary or archaic and obsolete language, relocation of those provisions more appropriately placed elsewhere in the statutes and modernization of language where appropriate. The special committee was directed to refrain from recommending substantive changes that would significantly affect relationships between governmental units or engender substantial controversy in the legislative process. 2000 Wisc. Legis. Serv. Act 150 (1999 A.B. 710) (WEST)

## **K. Impact Fees**

Wis. Stats. § 66.0617 Impact fees. \*\*\* (1)(a) "Capital costs" means the capital costs to construct, expand or improve public facilities, including the cost of land, and including legal, engineering and design costs \*\*\* except that not more than 10% \*\*\*

(c) "Impact fees" means cash contributions, contributions of land or interests in land or any other items of value that are imposed on a developer by a municipality under this section.

(d) "Land development" means the construction or modification of improvements to real property that creates additional residential dwelling units within a municipality or that results in nonresidential uses that create a need for new, expanded or improved public facilities within a municipality. \*\*\*

(f) "Public facilities" means highways, as defined in s. 340.01(22), and other transportation facilities, traffic control devices, facilities for collecting and treating sewage, facilities for collecting and treating storm and surface waters, facilities for pumping, storing, and distributing water, parks, playgrounds, and land for athletic fields, solid waste and recycling facilities, fire protection facilities, law enforcement facilities,



emergency medical facilities and libraries . "Public facilities" does not include facilities owned by a school district. \*\*\*

(6) Standards for impact fees. Impact fees imposed by an ordinance enacted under this section:

(a) Shall bear a rational relationship to the need for new, expanded or improved public facilities that are required to serve land development.

(b) May not exceed the proportionate share of the capital costs that are required to serve land development, as compared to existing uses of land within the municipality.

(c) Shall be based upon actual capital costs or reasonable estimates of capital costs for new, expanded or improved public facilities.

(d) Shall be reduced to compensate for other capital costs imposed by the municipality with respect to land development to provide or pay for public facilities, including special assessments, special charges, land dedications or fees in lieu of land dedications under ch. 236 or any other items of value.

(e) Shall be reduced to compensate for moneys received from the federal or state government specifically to provide or pay for the public facilities for which the impact fees are imposed.

(f) May not include amounts necessary to address existing deficiencies in public facilities.

(g) Shall be payable by the developer or the property owner to the municipality in full within 14 days of the issuance of a building permit or within 14 days of the issuance of an occupancy permit by the municipality. \*\*\*\*

## L. Fees in Lieu of Land Dedication

Wis. Stats. § 236.45 [Local subdivision regulation] (6) Requirements for approval conditions. (a) Notwithstanding subs. (1) and (2)(a), a municipality, town, or county *may not*, as a condition of approval under this chapter, *impose any fees* or other charges to fund the acquisition or improvement of land, infrastructure, or other real or personal property.

(b) Any land dedication, easement, or other public improvement required by a municipality, town, or county as a condition of approval under this chapter must bear a rational relationship to a need for the land dedication, easement, or other public improvement resulting from the subdivision or other division of land.

2005 Act 477 created subsec. (6). 2005 Act 477, § 25m provides: "Requirements for approval conditions. The treatment of section 236.45(6) of the statutes first applies to a certified survey map, a preliminary plat, or, if no preliminary plat was submitted, a final plat that is submitted for approval on the effective date [June 14, 2006] of this subsection."

## M. Franchises and Privileges

Wis. Stats. § 66.0419 Regulation of **cable television** by municipalities \*\*\*

(3) Franchises. A municipality may operate or regulate a cable television system and in such operation and regulation may, without limitation because of enumeration: \*\*\*

(b) Grant or revoke one or more franchises authorizing the construction and operation of a cable television system and govern the operation of any franchise granted.

(c) Require the payment of franchise fees which, notwithstanding s. 66.0611, may be based on the income or gross revenues of a cable television system, or measured by such income or gross revenues. \*\*\*\*

Wis. Stats. § 66.0425 **Privileges in streets.**

(1) In this section, "privilege" means the authority to place an obstruction or excavation beyond a lot line, or within a highway in a town, village, or city, other than by general ordinance affecting the whole public.

(2) A person may apply to a town or village board or the common council of a city for a privilege. A privilege may be granted if \*\*\*

(3) Compensation for a privilege shall be paid into the general fund and shall be fixed by the governing body of a city, village or town or by the designee of the governing body.

Wis. Stats. § 66.0815 **Public utility franchises** and service contracts.

(1) Franchises. (a) A city, village or town may grant to any person the right to construct and operate a public utility in the city, village or town, subject to reasonable rules and regulations prescribed by ordinance. \*\*\*\*

## **N. Public Utilities**

Wis. Stats. § 66.0801 (1)(a) "Municipal public utility" means a public utility owned or operated by a city, village or town.

(b) "Public utility" has the meaning given in s. 196.01(5). \*\*\*\*

Wis. Stats. § 66.0811 **Municipal public utility revenues.**

(1) A city, village or town owning a public utility is entitled to the same rate of return as permitted for privately owned utilities.

(2) The income of a municipal public utility shall first be used to make payments to meet operation, maintenance, depreciation, interest, and debt service fund requirements, local and school tax equivalents, additions and improvements, and other necessary disbursements or indebtedness. \*\*\*\*

Wis. Stats. § 66.0827 **Utility districts.**

(1) Towns, villages and 3rd and 4th class cities may establish utility districts.

(a) In villages and 3rd and 4th class cities, the village board or common council may direct that the cost of utility district highways, sewers, sidewalks, street lighting and water for fire protection not paid for by special assessment be paid out of the district fund under sub. (2). The cost of bridges in the district may not be paid out of the district fund.

### **Transportation utilities.**

Wis. Stats. § 66.0829 **Parking systems.**

(1) A city, village or town may purchase, acquire, rent from a lessor, construct, extend, add to, improve, conduct, operate or rent to a lessee a municipal parking system for the parking of vehicles, including parking lots and other parking facilities, upon its public streets or roads or public grounds and issue revenue bonds to acquire funds for any one or more of these purposes. \*\*\*\*

Wis. Stats. 66.0821 **Sewerage and storm water systems** \*\*\*

(2) General authority. (a)l. In addition to all other methods provided by law, a municipality may construct, acquire or lease, extend or improve any plant and equipment within or without its corporate limits for the collection, transportation, storage, treatment and disposal of sewage or storm water and surface water, including necessary lateral, main and interceptor sewers, and a town, village or city may arrange for the service to be

furnished by a metropolitan sewerage district or joint sewerage system. \*\*\*  
(3) Funding. (a) Except as provided in s. 66.0721, all or a portion of the cost of exercising the authority under sub. (2) may be funded, to the extent applicable, from the municipality's general fund, by taxation, special assessment or sewerage service charges, by municipal obligations or revenue bonds or from any combination of these sources.  
\*\*\*\*

Wis. Stats. § 66.0815 **Public utility franchises** and service contracts.

## **O. Intergovernmental Cooperation Agreements**

Wis. Stats. § 66.0301 Intergovernmental cooperation \*\*\* (2) \*\*\*, any municipality may contract with other municipalities and with federally recognized Indian tribes and bands in this state, for the receipt or furnishing of services or the joint exercise of any power or duty required or authorized by law. \*\*\* This section shall be interpreted liberally in favor of cooperative action between municipalities and between municipalities and Indian tribes and bands in this state.

Wis. Stats. § 66.0305 Political subdivision revenue sharing.

(1) Definition. In this section, "political subdivision" means a city, village, town, or county.

(2) Political subdivision revenue sharing agreement. Subject to the requirements of this section, any 2 or more political subdivisions may, by a majority vote of a quorum of their governing bodies, enter into an agreement to share all or a specified part of revenues derived from taxes and special charges, as defined in s. 74.01(4). One or more political subdivisions may enter into agreements under this section with federally recognized American Indian tribes or bands. \*\*\*\*

Wis. Stats. § 66.0312 Local health departments; mutual assistance.

Wis. Stats. § 66.03125 Fire departments; mutual assistance.

Wis. Stats. § 66.0313 Law enforcement; mutual assistance. Wis. Stats.

§ 66.0513 Police, pay when acting outside county or municipality.

## **P. Solid Waste Facility Siting**

Wis. Stats. § 289.33 Solid and hazardous waste facilities; negotiation and arbitration. (8) Subjects of negotiation and arbitration. (a) The applicant and the local committee may negotiate with respect to \*\*\* (b) \*\*\* 1. Compensation to any person for substantial economic impacts which are a direct result of the facility....

## **Q. Publications, Copyrighted Material and Intellectual Property Sales**

Wis. Stats. § 19.35(1)(g) [Public Records Law; Access to Records] Paragraphs (a) to (c), (e) and (f) do not apply to a record which has been or will be promptly published with copies offered for sale or distribution.

Wis. Stats. § 19.32(2) "Record" means any material on which written, drawn, printed, spoken, visual or electromagnetic information is recorded or preserved, regardless of

physical form or characteristics, which has been created or is being kept by an authority. "Record" includes, but is not limited to, handwritten, typed or printed pages, maps, charts, photographs, films, recordings, tapes (including computer tapes), computer printouts and optical disks. "Record" does not include ... materials to which access is limited by copyright [or] patent.

See *WIREDATA, Inc. v. Village of Sussex*, decided January 3, 2007, final publication decision pending, Slip Copy, 2007 WL 10110 (Ct.App.).

## **R. Public Records Request Response Costs**

"[W]e note that under the open records law, the University is not required, by itself, to bear the cost of producing documents in response to Osborn's request. Under § 19.35(3), the University may impose a fee on Osborn for the location, reproduction or photographic processing of the requested records, but the fee may not exceed the actual, necessary and direct cost of complying with the open records requests." *Osborn v. Board of Regents of University of Wisconsin System*, 2002 WI 83, ¶ 46, 254 Wis.2d 266, 303-304, 647 N.W.2d 158,176. [footnote omitted]

## **S. Leasing Public Property**

Wis. Stats. § 62.22 Acquiring property; opening or changing streets.

(1) Purposes. The governing body of any city may by gift, purchase or condemnation acquire property, \*\*\* may improve and beautify the same; may construct, own, *lease* and maintain buildings on such property *for public purposes*; and may sell and convey such property. \*\*\*

Wis. Stats. § 66.0817 Sale or lease of municipal public utility plant.

A town, village or city may sell or lease any complete public utility plant owned by it in the following manner: \*\*\*\*

City may lawfully lease for concerts, theaters and other entertainments, a hall owned by the city and adapted for such uses. *Bell v. City of Plattville*, 71 Wis. 139, 36 N.W. 831 (1888); *Stone v. City of Oconomowoc*, 71 Wis. 155, 36 N.W. 829 (1888).

## **T. Selling Public Property**

See <http://www.governing.com/articles/1roads.htm> "*Unloading Assets Cities and states are selling off bits and pieces of infrastructure. Is it a sweet deal or a mistake?*" Swope, Christopher, Governing.com.

## **U. Grants**

See [www.uwex.edu/li/andy/grants.html](http://www.uwex.edu/li/andy/grants.html) of the University of Wisconsin Extension site for everything you ever needed to know about grant sources.

## **V. Donations**

The State of Wisconsin Ethics Board recommends that an official who is a member of a city's plan commission not simultaneously serve on the commission and solicit more than

insignificant contributions from individuals or entities that are likely to become involved in matters that will be materially affected by actions of the plan commission.  
2003 Wis Eth Bd 16.

## **W. Forfeitures**

Wis. Stats. § 66.0114 Actions for violation of ordinances. (1) (a) \*\*\* All forfeitures and penalties imposed by an ordinance or bylaw of the city, village, town sanitary district or public inland lake protection and rehabilitation district, except as provided in ss. 345.20 to 345.53, may be collected in an action in the name of the city or village before the municipal court or in an action in the name of the city, village, town sanitary district or public inland lake protection and rehabilitation district before a court of record.

## **XXX. Beer Sales**

Wis. Stats. § 125.06(6) No alcohol beverage license is required for the sale of fermented malt beverages in public parks by officers or employees of a county or municipality under an ordinance, resolution, rule or regulation enacted by the governing body. (The last municipal liquor store operating in Wisconsin and grandfathered under Wis. Stats. § 125.09(6), closed a few years ago following a referendum directing the same in the City of Westby.)

## **Y. Room Tax**

Wis. Stats. § 66.0615 Room tax; forfeitures \*\*\* (1m)(a) The governing body of a municipality may enact an ordinance, and a district, under par. (e), may adopt a resolution, imposing a tax on the privilege of furnishing, at retail, except sales for resale, rooms or lodging to transients by hotelkeepers, motel operators and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations. \*\*\* Except as provided in par. (am), a tax imposed under this paragraph by a municipality may not exceed 8%. [tax cap subject to exceptions and economic development expenditure restraints]

## **Z. Wheel Tax**

Wis. Stats. § 341.35 Municipal or county vehicle registration fee.  
(1) Annual registration fee. In this section "municipality" means a town, village or city and "motor vehicle" means an automobile or motor truck registered under s. 341.25(1)(c) at a gross weight of not more than 8,000 pounds. The governing body of a municipality or county may enact an ordinance imposing an annual flat municipal or county registration fee on all motor vehicles registered in this state which are customarily kept in the municipality or county. A registration fee imposed under this section shall be in addition to state registration fees. [no cap on amount of this flat tax; revenues to be used for transportation purposes]