

MEETING NOTICE AND AGENDA
VILLAGE OF NORTH PRAIRIE'S
FINANCE, FEE AND INSURANCE COMMITTEE
May 8, 2025, AT 5:30 P.M.
MUNICIPAL CENTER – 130 N. HARRISON STREET

1. Call to Order
2. Roll Call
3. Discussion and/or Action: Approval of April 10, 2025, meeting minutes.
4. Discussion and/or Action: Review monthly bills and payroll with recommendation to the Village Board.
5. Discussion and/or Action: Associated Appraisal for reassessment with recommendation.
6. Discussion and/or Action: Road loan options with recommendation.
7. Motion to adjourn.

Frank Rewasiewicz, Chair
Cheri Lampe, Member
Dave Schroeder, Member

It is possible that members of and possibly a quorum of members of other government bodies of the municipality may be in attendance at the above stated meeting to gather information; no action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice.

Please note that, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information, please contact the Village Office at 262-392-2271.

May 2, 2025

**MEETING MINUTES FOR THE
VILLAGE OF NORTH PRAIRIE'S FINANCE COMMITTEE
APRIL 10, 2025, AT 5:30 P.M.
MUNICIPAL CENTER – 130 N. HARRISON STREET**

1) Call to Order 5:30 PM

2) Roll Call: Dave Schroeder, Frank Rewasiewicz, Cheri Lampe.
Attendees: Nancy Zastrow.

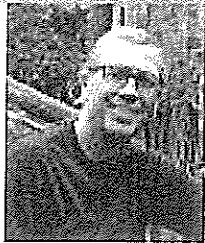
3) Discussion and/or Action: Approval of March 13, 2024, meeting minutes. Motion to approve as presented by Lampe, 2nd by Schroeder. Motion Carried.

4) Discussion and/or Action: Informational presentation by Associated Appraisal regarding options for Village-wide reassessment. The Committee will gather more information and make a recommendation in the near future.

5) Discussion and/or Action: Review monthly bills and payroll with recommendation to the Village Board. Motion by Rewasiewicz to recommend the monthly bills and payroll to the Village Board as follows: Invoices, payable vouchers and payroll checks #19946-#20022 for \$159,912.05. Federal and State withholding \$13,915.63 for a total of \$173,827.68 for the April 10th, 2025, Board meeting. With voided check #'s 19981(over run), 2nd by Schroeder. Motion carried.

6) Motion to adjourn. Motion to adjourn by Rewasiewicz @ 6:22pm. 2nd by Schroeder. Motion Carried.

Minutes by Chairman Frank Rewasiewicz on 4/11/2025



Charging or Increasing Recycling Fees Does Not Impact a Community's Levy Limit

Curt Witynski, J.D., Deputy Executive Director, League of Wisconsin Municipalities

As the market for most recycled material is drying up and prices have plummeted, many municipalities are struggling to fund recycling programs. What options do municipalities have to pay for the cost of recycling, which is mandated by state law, when recycling programs are unable to recover as much of the cost from the sale of recyclables as in the past? Municipalities across the state are dealing with this question. The City of Waukesha, for example, was recently informed by the county that its share of revenue from the county's sale of recycled materials may drop by \$300,000 next year.

Levy limits make it difficult for communities to turn to the property tax to fill the budget hole caused by reduced earnings from the sale of recyclables. However, one option municipalities may want to consider, which would not affect

a community's allowable levy, is charging or increasing an existing fee for collecting recyclables. Wisconsin municipalities have broad authority under Wis. Stat. sec. 66.0627 to charge for services like recycling. The state's recycling law clearly contemplates municipalities and other responsible units may charge for recycling services and many communities do. See, for example, Wis. Stat. sec. 287.093 (Recycling Fee Liens).

While it is true that if a municipality adopts a new fee or a fee increase for garbage collection services (which were partly or wholly funded in 2013 by property tax levy), the municipality must reduce its levy limit by the amount of revenue from the new fee or fee increase. This requirement does not apply to recycling fees. The Department of Revenue (DOR), which oversees


municipal compliance with the levy limit law, interprets the term "garbage collection" in Wis. Stat. sec. 66.0602(2m)(b), to not include recycling.¹ Therefore, if a community adopts a new recycling fee or increases an existing recycling fee, there is no requirement that it reduce its levy limit by the amount of recycling fee revenue it collects.

Taxation 1058

About the Author:

Curt Witynski, J.D., Deputy Executive Director, manages the League's lobbying program, representing the League before the Legislature, the governor's office, and state agencies. Before becoming Deputy Executive Director, Curt served as the League's Legal Counsel for eight years. Contact Curt at witynski@lwm-info.org

1. See DOR's Levy Limit Fact Sheet providing guidance on implementation of Wis. Stat. sec. 66.0602(2m)(b), which explicitly states that "garbage collection" does not include recycling. <https://www.revenue.wi.gov/DOR%20Publications/LevyLimitFactSheet2013.pdf>



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Garbage Collection and Recycling FAQs

Curt Witynski, JD, Deputy Executive Director, League of Wisconsin Municipalities

1. Must municipalities provide garbage collection services?

No. While cities and villages have traditionally and historically provided garbage collection services to their residents, Wisconsin municipalities are not required by law to do so and indeed many, mainly small, communities do not provide such a service. While large communities tend to use their own employees and equipment to collect solid waste, many medium and small communities contract with private haulers for such services.

2. What about recycling? Must communities collect recyclables? Yes. Every city and village is required to administer their own recycling collection program or contract with another local government (also known as a responsible unit under the recycling law) to manage the recycling program within the community. Wisconsin Stat. § 287.09.

3. May a municipality provide garbage collection services for some classes of property but not others? Yes. Wis. Stat. § 66.0405 expressly provides that "cities, villages, and towns may remove... garbage and rubbish from such classes of places in the city, village, or town as the board or council directs." The statute further states that "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." This statute has been interpreted by the Wisconsin Court of Appeals to provide municipalities with substantial discretion in creating classifications for garbage pickup. For example, in *Rubin v. City of Wauwatosa*,¹ the court of appeals upheld the city's garbage program, which in 1983 involved picking up garbage from residential and commercial properties, but not industrial. Also, the city used its general fund to pay for residential garbage service and charged commercial properties a fee for the service. The city also charged residential properties special charges to pick up large items like appliances. The court upheld all aspects of the city's

program against challenges based on lack of authority and equal protection arguments. Similarly, the Court of Appeals upheld the City of Racine's decision to not provide solid waste pickup for buildings containing five or more dwelling units. *Carpenter v. Commissioner of Public Works of the City of Racine*.² For a more detailed discussion of these cases, see League legal opinion Ordinances & Resolutions #438.

4. How can communities pay for garbage and recycling collection services? The cost of a garbage and/or recycling collection program may be paid for out of a community's general fund or by charging a fee against the property served. Wisconsin Stat. § 66.0627 authorizes a municipality to charge for various "current services" including "garbage and refuse disposal" and "recycling."

5. When a community shifts from paying for garbage collection services through the property tax to a fee, is there an impact on the community's levy limit? Yes. If a municipality adopts a new fee or a fee increase for garbage collection services which were partly or wholly funded in 2013 by property taxes, the municipality must reduce its levy limit by the amount of revenue from the new fee or fee increase. See Wisconsin Stat. § 66.0602(2m)(b). Note, that this requirement does **not** apply to recycling fees. The Department of Revenue (DOR), which oversees municipal compliance with the levy limit law, interprets the term "garbage collection" in Wisconsin Stat. § 66.0602(2m) (b), to not include recycling. Therefore, if a community adopts a new recycling fee or increases an existing recycling fee, there is no requirement that it reduce its levy limit by the amount of recycling fee revenue it collects.

Curt Witynski is the League's Deputy Executive Director. Contact Curt at witynski@lwm-info.org

Sanitation 30

1. 116 Wis. 2d 305, 342 N.W.2d 451 (Ct. App. 1983).

2. 115 Wis. 2d 211, 339 N.W.2d 608 (Ct. App. 1983).

Powers of Municipalities FAQ 9

Does a city or village have authority to charge property owners a fee for the cost of providing fire department services to their property and extend the fee onto the tax roll if not paid?

Unlike towns (see sec. 60.55(2)(b), Stats.), cities and villages do not have express authority to charge property owners a fee for the cost of fire protection services provided for their property. However, also unlike towns, Wisconsin cities and villages have broad statutory home rule powers. Statutory home rule (see Wis. Stat. secs. 61.34(1) and 62.11(5)) gives city and village governing bodies broad authority to, among other things, manage and control municipal property, finances "and the public service," and to "act for the government and good order of the [municipality], for its commercial benefit and for the health, safety, welfare and convenience of the public." The statutes allow the governing body to carry its powers into effect by taxation, special assessment "and other necessary or convenient means." Moreover, the statute states that these powers are in addition to all other grants and can be limited only by express language. A Wisconsin Supreme Court decision following the grant of statutory home rule interpreted sec. 62.11(5), Stats., as granting cities "all the powers the legislature could by any possibility confer upon it." *Hack v. City of Mineral Point*, 203 Wis. 215, 233 N.W. 82 (1931).

Nothing in the statutes prohibits cities and villages from charging property owners a fee for the cost of providing fire department services to their property. In addition, an ordinance imposing a fee on property owners for the cost of fire department services provided to their property would not logically conflict with or defeat the purpose of any state law. From this we can reasonably conclude that the state has not preempted municipalities from adopting such an ordinance. See *Anchor Savings and Loan Assn. v. Madison Equal Opportunities Commission*, 120 Wis.2d 391, 355 N.W.2d 234 (1984). In our opinion, therefore, cities and villages may rely on their broad statutory home rule powers to adopt an ordinance imposing a fee on property owners for the cost of fire department services, which they have received.

Section 66.0627(2), Stats., authorizes municipalities to impose special charges against real property for current services provided to it. Although fire fighting is not one of the current services expressly listed in the definition of "service" set forth in sec. 66.0627(1), Stats., the list is not exclusive and fire fighting is certainly a public service to real property. In our opinion, therefore, a city or village may also rely on sec. 66.0627(2), Stats., to impose a special charge on a property for the cost of providing fire department services to that property. Under sec. 66.0627(4), Stats., any such charge not paid by the time fixed by the governing body, becomes a lien as of the date of delinquency and is automatically extended upon the tax roll as a delinquent tax against the property and all proceedings in relation to the collection of delinquent real estate taxes apply to such a special charge.

It should be noted that prior League opinions (see Fire Protection #175, #182, #183, and #190) advise municipalities against charging property owners a fee for the cost of fire department services provided to their property. The rationale offered in the opinions is that fire protection in cities and villages is a general government service that benefits the entire community and the cost of that service should therefore be borne by all taxpayers. The opinions suggest that when a fire department extinguishes a fire it benefits not only the owner of the property, but also the community as a whole because the fire is prevented from spreading to other properties and doing further damage. In towns, most development is not as dense as is found in villages and cities and the benefits of fire suppression are more particular to each property since the risk of fire spreading to other properties is significantly lower.

Consequently, the older opinions suggest that it may be more appropriate to impose the cost of fire services on each property owner in a town when the service is provided. These are of course policy, not legal, reasons for not charging property owners a fee for fire protection services. If the basic question is whether a city or village has the authority to impose such a fee, it is the League's opinion that they do.

There is another important policy consideration for establishing a fire protection fee. The state legislature now requires a negative adjustment to the property tax levy for fee revenues used to pay for a "covered service" such as fire protection if the service was funded in 2013 by property tax revenues. Wis. Stat. sec. 66.0602(2m)(b). So, switching to fee revenues to pay for a "covered service" will not free up property tax revenues for other purposes.

(rev. 3/17)

9. Does a city or village have authority to charge property owners a fee for the cost of providing fire department services to their property and extend the fee onto the tax roll if not paid?

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(rev. 3/17)

▼ Powers of Municipalities

[Show All Answers](#)

1. 1. What procedures must a municipality follow when it sells land and may a municipality sell land for below fair market value?
2. 2. Can a municipality offer to waive or reimburse payment of property taxes, as an incentive to businesses or other property owners to locate in the community?

3. 3. Can municipalities adopt and enforce ordinances prohibiting the discharging of a gun within the municipality?
4. 4. May a municipality enforce a municipal ordinance outside its corporate boundaries (e.g., on land the municipality owns that is located in an adjacent town)?
5. 5. Does a village board or city council have any authority to donate public funds to local non-profit organizations?
6. 6. May a city subject to Wis. Stat. sec. 62.13 operate a joint police department with a county? Another city? A village?
7. 7. Does a village have the power to create a Tax Incremental Financing District under Wis. Stat. sec. 66.1105?
8. 8. Municipalities are prohibited from imposing taxes unless they are specifically authorized by the legislature but can impose fees. What is the difference between a tax and a fee?
9. 9. Does a city or village have authority to charge property owners a fee for the cost of providing fire department services to their property and extend the fee onto the tax roll if not paid?
10. 10. What are the differences between cities and villages?
11. 11. May a municipality lawfully require nonresidents to pay higher fees than residents?
12. 12. May a municipality plow snow from and spread salt on private roads, driveways, and parking lots?
13. 13. May municipalities regulate the size of election campaign signs and the duration that they can be displayed?

ORDINANCE NO. _10-22_

AN ORDINANCE TO CREATE SECTION 3.15 OF THE TOWN OF OTTAWA MUNICIPAL CODE TO IMPLEMENT A FEE FOR TOWN FIRE PROTECTION SERVICES

WHEREAS, Wisconsin Statutes Section 60.55(1)(a) requires a town board to provide fire protection for the town; and

WHEREAS, the Town of Ottawa has satisfied this Wisconsin Statutes Section by joining the Western Lakes Fire District, pursuant to Wisconsin Statutes Section 60.55(1)(a)2; and

WHEREAS, pursuant to Wisconsin Statutes Section 60.55(2)(b), a town board may charge property owners a fee for the cost of fire protection provided to their property according to a written schedule established by the town board; and

WHEREAS, the fee schedule developed by the Town of Ottawa includes only services provided by the Western Lakes Fire District for fire protection services; and

WHEREAS, the Town Board has worked with the Town Assessor to develop a written fee schedule that will allow the Town to charge property owners for fire protection services, while also apportioning the fees equitably among town properties; and

WHEREAS, the Town Board of the Town of Ottawa finds that it is in the best interest of Town of Ottawa residents to create a written fee schedule to include residential, commercial, and institutional based upon the acreage of real property, residence square footage, and the square footage of outbuildings on a property; and

WHEREAS, the Town Board of the Town of Ottawa finds that basing the fee schedule off of these three factors apportions the cost appropriately in relation to the property that the fire service protects, ensuring an equitable distribution of fire protection service fees; and

WHEREAS, the Town Board of the Town of Ottawa finds that it is in the best interest of Town of Ottawa to create a written fee schedule to charge property owners a fee for the cost of fire protection.

The Town Board for the Town of Ottawa, Waukesha County, Wisconsin, DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1: Chapter 3 of the Town of Ottawa Municipal Code entitled "Finance and Taxation," Section 3.15 entitled "Town Fire Protection Fees" is hereby created as follows:

1. Definitions.

- a. "Department" means the Western Lakes Fire District.
- b. "Domestic User Equivalent" or "DUE" means the base amount used to calculate the amount of fees charged to each parcel. In 2022, 1 DUE is equal to the amount established in the annual written fee schedule required under Section 4(a) of this Ordinance.

- c. "Intergovernmental Agreement" means the most recent agreement by and between the participating municipalities to provide Services through the Western Lakes Fire District.
- d. "Real Property" means the land and structures, including outbuildings, located on a tax key parcel.
- e. "Services" means the fire protection services provided to the Town by the Department pursuant to the Intergovernmental Agreement.
- f. "Town" means the Town of Ottawa, located within Waukesha County, Wisconsin.
- g. "Town Board" means the governing body of the Town of Ottawa.

2. Authority.

- a. This Ordinance is enacted pursuant to Wisconsin Statutes Section 60.55, 66.0301, and 66.0627 and other applicable laws for the purpose of providing the funding for the Services within the Town.

3. Geographic Application.

- a. This Ordinance applies to all Real Property located within the Town which is covered by the Department.

4. Annual Fee.

- a. There is hereby imposed upon all Real Property described in Section 3 above, an annual fee for the provision of Services to such Real Property. Such fees shall be annually established by the Town, by means of adoption of a written fee schedule on or before December 15 of each year commencing with the year 2022. The fee charged shall be sufficient in the amount to allow the Town to pay in its entirety the amount of the Town's annual contribution for such Services as required under the Intergovernmental Agreement. With respect to the annual fees, the following shall apply:
 - i. Annual fees shall be based on a methodology utilizing DUEs. The total amount of the required contribution for any year shall be divided by the total number of DUEs located within the geographic area described in Section 3 above, to arrive at a stated dollar amount per single DUE.
 - ii. Each tax key parcel within the foregoing geographic area shall be assigned a number of DUEs by the Town Board as determined in the annual schedule of Services fees adopted by the Town Board. Additional DUEs are assigned as shown in Schedule A, attached hereto and incorporated herein by reference.
 - iii. Fire protection fees shall be included on annual tax bills as a special charge. 74.01(4), Stats. Payments shall be paid in full by January 31, any unpaid fee shall be considered delinquent and subject to interest and penalties. A delinquent special charge becomes a lien on the property against which it is imposed as of the date of delinquency. The delinquent special charge shall be included in the current or next tax roll for collection and settlement. All

special charges that become delinquent shall be paid, together with interest and penalties to the County Treasurer. 74.11(11)(a), Stats.

- iv. The Town may collect delinquent special charges in any other manner provided for by law or equity, including a suit in the Waukesha County Circuit Court.

5. DUE Appeals.

- a. Any person aggrieved by the determination of DUEs applicable to the Real Property of such person or as to the amount of the special charge associated therewith may appeal the matters to the Wisconsin Tax Appeals Commission, as provided for in Section 66.0628(4), Wis. Stats.

SECTION 2: SEVERABILITY. The several sections of this ordinance are declared to be severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision and shall not affect the validity of any other provisions, sections or portions thereof of the ordinance. The remainder of the ordinance shall remain in full force and effect. Any other ordinances whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict.

SECTION 3: EFFECTIVE DATE. This ordinance shall take effect immediately upon passage and posting or publication as provided by law.

Adopted by the Town Board of the Town of Ottawa on the ____ day of _____, 20__.

TOWN OF OTTAWA

Town Chair ATTEST:

_____ Cheryl Rupp,

Lori Geyman, Town Clerk/Treasurer