

# Special Assessment Hearing - Frequently Asked Questions

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## WHAT ARE SPECIAL ASSESSMENTS?

A SPECIAL ASSESSMENT IS A PROPERTY TAX ON HOMEOWNERS AND LANDOWNERS TO COVER THE COSTS OF IMPROVEMENTS THAT WILL BE FOR THE BENEFIT OF ALL UPON WHOM IT IS IMPOSED. ITEMS THAT ARE USUALLY ASSESSED ARE SEWER AND WATER LATERALS, UTILITY PIPING, PAVEMENT, SIDEWALK, CURB AND GUTTER, AND DRIVEWAYS.

## WHY IS THE STREET BEING REDONE WHEN IT DOESN'T APPEAR TO BE IN POOR CONDITION?

ALL OF THE STREETS IN THE CITY ARE PRIORITIZED BASED ON THEIR CONDITIONS; HOWEVER, THE CONDITIONS OF UNDERGROUND UTILITIES, SUCH AS SEWERS & WATER MAINS, ALSO PLAYS A ROLE IN A PROJECT'S PRIORITY.

## WHEN WILL I HAVE TO PAY THE SPECIAL ASSESSMENT CHARGE?

THE CITY WILL INVOICE THE PROPERTY OWNERS "ACTUAL COST" ONCE THE PROJECT IS COMPLETE. PAYMENT OPTIONS AND DEADLINES ARE OUTLINED IN THE INVOICE.

## HOW DO I MAKE A PAYMENT?

PAYMENTS CAN BE MADE PAYABLE TO THE CITY OF WISCONSIN RAPIDS AND DELIVERED TO:

TREASURER'S OFFICE  
CITY OF WISCONSIN RAPIDS  
444 W. GRAND AVE  
WISCONSIN RAPIDS, WI 54495

## DOES THE CITY OFFER A PAYMENT PLAN?

ALL ASSESSMENTS MAY BE PAID IN FULL WITHOUT INTEREST BY NOVEMBER 1 OF THE CURRENT YEAR. IF NOT PAID BY THAT DATE THE ASSESSMENT WILL BE PLACED ON THE REAL ESTATE TAX BILL AND WILL BE DUE IN FULL ON OR BEFORE JANUARY 31. ASSESSMENTS TOTALING \$300 BUT LESS THAN \$1000 WILL BE PLACED ON A FIVE-YEAR PAYMENT SCHEDULE ON THE REAL ESTATE TAX BILL. ASSESSMENTS TOTALING \$1000 BUT LESS THAN \$5000 WILL BE PLACED ON A TEN-YEAR PAYMENT SCHEDULE ON THE REAL ESTATE TAX BILL. ASSESSMENTS TOTALING \$5000 OR MORE WILL BE PLACED ON A FIFTEEN-YEAR PAYMENT SCHEDULE ON THE REAL ESTATE TAX BILL. ASSESSMENTS ON A FIVE-YEAR, TEN-YEAR, AND FIFTEEN-YEAR PAYMENT SCHEDULE WILL INCLUDE INTEREST RATES THAT FOLLOW THE US PRIME RATE DETERMINED ON JAN. 1<sup>ST</sup> OF THE YEAR IN WHICH THE ASSESSMENT WAS BILLED (MC 1139 – S5.17). THERE IS NO PENALTY FOR EARLY PAYMENT.

## DOES THE CITY MAKE MONEY FROM SPECIAL ASSESSMENTS?

BY STATE STATUTE (66.0703 (11) STATS.) THE CITY CANNOT RECEIVE MORE MONEY FROM SPECIAL ASSESSMENTS THAN IT COSTS TO CONSTRUCT THE PROJECT OTHERWISE THE SPECIAL ASSESSMENT MUST BE REDUCED PROPORTIONATELY.

## HOW ARE SPECIAL ASSESSMENTS CALCULATED?

THESE CHARGES ARE DERIVED BASED ON ACTUAL COSTS AND CONTRACT PRICING FROM PREVIOUS YEARS, PLUS INFLATION. FOR MANY ASSESSABLE ITEMS, COSTS ARE CALCULATED BASED ON LINEAL FRONTAGE FEET OF THE PROPERTY BEING ASSESSED. THE CITY DOES SUBSIDIZE, THEREBY REDUCING COSTS DIRECTLY PAID BY YOU, FOR PAVEMENT AND CURB & GUTTER. PAVEMENT IS 20% COST TO THE OWNER AND CURB & GUTTER IS 66.6% COST TO THE OWNER. NEW SANITARY & WATER MAINS ARE 100% COST TO THE OWNER, WHILE THE CITY DOES NOT CHARGE FOR THE REPLACEMENT OF SANITARY & WATER MAINS. SIDEWALK IS 100% COST TO THE OWNER. SANITARY LEADS AND WATER SERVICES ARE 100% COST TO OWNER FOR NEW OR REPLACEMENT.

## ARE THERE WAYS TO POSTPONE SPECIAL ASSESSMENT CHARGES?

IF YOU HAVE A SECOND OR THIRD SIDE TO YOUR LOT, ADJACENT TO A STREET, YOU MAY BE ABLE TO RELEASE ACCESS RIGHTS TO THE CITY. ACCESS RIGHTS CAN ONLY BE RELEASED WHERE THE POTENTIAL FOR A DRIVEWAY TO BE INSTALLED EXISTS AND IS TO THE BENEFIT OF PUBLIC SAFETY. THIS DEFERS THE COST OF CURB & GUTTER AND STREET SURFACING SPECIAL ASSESSMENT CHARGES. RELEASING YOUR ACCESS RIGHTS MEANS YOU CANNOT INSTALL A DRIVEWAY ON THE SECOND SIDE OR THIRD SIDE OF YOUR LOT.