



POLICY FOR SPECIAL ASSESSMENTS

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I. PRIMARY PURPOSE OF SPECIAL ASSESSMENTS

Special assessments are used as a method to finance certain local public improvement projects and services which are not appropriate for finance by the general tax levy or Grand Chute Sanitary District funds. Special assessments are flexible and can be used to pay for streets, sewer and water facilities, condemnation of lands, street lights, or other public improvements. Special assessments, and/or charges, can also be used for public services such as tree care, snow and ice removal, street maintenance, sewer services, weed cutting, and refuse collection. In the case of such special charges for current services rendered, the provisions of Sec.66.0627, Statutes shall apply. Special assessments are only to be used in instances where the public improvements or services have benefit to certain specific properties -- as opposed to public improvements or services benefiting the Town as a whole. In some instances there may be benefit to both the community and the property, and in these cases apportionment of assessments may be made.

A. PURPOSE OF POLICY

The purpose of this policy document is to describe the policies and procedures which provide for the fair and equitable sharing of the costs for public improvements or special services by those properties specially benefiting from the public improvements or services in accordance with statutory provisions and Town of Grand Chute ordinances. Although the special assessment law is flexible and permits most any public improvement (whether new or reconstruction), or public service to be specially assessed, the Town of Grand Chute has, by past practices, followed written and unwritten policies and procedures in the special assessment process. This document is presented to provide written guidelines to be applied in the policies and procedures of levying of special assessments in the Town of Grand Chute. These written policies may or may not be similar to those written and unwritten policies and procedures followed by the Town in the past. These assessment policies are designed to serve as a general guide for the Town Board of the Town of Grand Chute in allocating benefit to properties for the purpose of defraying the cost of public improvements or services. These policies may be waived by the Town Board if the policies create obvious inequities when the assignment of benefit to particular property is difficult because of an extreme situation, which is unlikely to occur in the future. At no time shall this document prevent the Town Board from acting outside of the policies in this

document, provided such action is in the best interest of the Town and within the limits of the law. Where allowed by law, the Town Board may utilize an additional or alternative assessment method.

B. POLICY REVISIONS

It is anticipated that the requirements of this policy will, from time to time, be updated to reflect the conditions appropriate for the time period. Such changes, revisions, or modifications shall not be made retroactive to special assessments and proceedings previously implemented, except in the event of changes, reconstruction, relocation, or other such reasons requiring the consideration of the levying of new or additional special assessments, when determined by the Town Board to be in the best interest of the Town.

C. AUTHORITY TO SPECIAL ASSESS

The Town of Grand Chute may proceed to specially assess property under either of two optional powers granted them by the special assessment statute Wis. Stat 66.0703: the police power, and the taxing power, and in accordance with the provisions of Wis. Stat. 66.0702.

In addition to other methods provided by law, the Town has adopted a local ordinance under the authority granted in Statute 66.0701, which permits the Town to specially assess the installation or construction costs of any public work or improvement by alternative procedures identified in the local ordinance. This ordinance permits the Town to levy special assessments subsequent to the completion of the public work or improvement. This document is intended to establish the procedures for the Town to undertake special assessments by local ordinance, as authorized in Wis. Stat. 66.0701, in addition to the procedures established in Wis. Stat. 66.0703, or pursuant to other authorizing Statutes.

D. GENERAL STATEMENT OF INTENT

In full accordance with the provisions of law, and when in the best interest of the Town, it is the Town of Grand Chute's intent to specially assess for the costs of those specific public improvements and public services which are of benefit to certain limited, definable properties. This policy shall not be interpreted as conflicting with the Town's ordinances including the special assessment ordinances or the land division ordinance, but is intended to be interpreted as a guideline in the application of special

assessment proceedings. In the event of a direct and irreconcilable conflict between this policies and procedures manual and Town ordinance, the ordinance shall control.

II. STREET CONSTRUCTION AND RECONSTRUCTION

A. GENERAL

1. Assessments will be levied according to the front foot dimensions of abutting property. Special assessments may be assessed on an area wide basis, if the Town Board determines that the benefit can be fairly distributed through this method. In deciding whether or not to special assess on an area wide basis rather than a front foot basis, the Board may consider whether or not benefiting properties have no, or minimal, frontage on the subject street. Area wide assessments may be based on acreage/square feet of parcels or buildings, traffic generation, parking spaces, per unit, or any other basis that the Board believes will fairly distribute benefit. The Town may also use a combination of methods if the Board believes that such an approach will fairly distribute benefit.
2. The configuration of a standard residential street will be as follows:
 - a. Urban Street: 35-foot wide gravel base 33-feet wide back-of-curb to back-of-curb
 - b. Rural Street: 30-feet wide gravel base, 24-feet wide asphalt or concrete pavement surface.
3. For a project, the cost of improving intersections within the project will be divided equally among all properties benefited.
4. When reconstructing streets, credit will be given for the remaining useful life of existing pavements calculated on current costs of construction. For this purpose, the useful life of pavements, etc. is established as follows:
 - a. Curb and gutter - 20 years
 - b. Asphalt surfacing or resurfacing - 15 years
 - c. Portland cement concrete - 30 years
 - d. Concrete driveway aprons - 1 year (only included with curb and gutter)
 - e. The credits referenced herein shall not apply when the subject street does not have water and/or sanitary sewer service, and street improvements are later required due to the installation of either utility service.
5. Publicly owned property, including lands under the jurisdiction of the Board of Education, Park Board, Sanitary Districts #1, #2 and #3 and other branches of town, state or county governments, will be assessed 100% of the assessment

rate.

6. Driveway aprons shall be reconstructed to the project limits with in-kind materials and assessed uniformly throughout the project. Driveway aprons constructed or reconstructed outside the project limits shall be at property owner's expense. All driveways within an urbanized area shall be hard surfaced within the road right-of-way as part of the project. If the driveway has an existing aggregate surface, it shall be changed to a hard surface at the property owner's expense. In areas with sidewalks, the driveway apron shall be concrete between the back of the curb and the sidewalk.
7. The cost of replacement of curb and gutter which is incidental to asphalt reconstruction shall be assessed uniformly throughout the project.
8. Seeding and mulching of terrace or ditch areas will be included with all paving projects.

B. ASSESSMENTS

1. Rates

- a. The assessment percentage rate will be the portion of assessable construction costs in accordance with the following charts.

ASSESSMENT FOR CONSTRUCTION AND/OR RECONSTRUCTION - RSF, RTF, R-1, R-2, AGD

<u>IMPROVEMENT</u>	<u>Assessment Rate</u> % Max.	<u>Max. Width</u>		<u>Max. Thickness</u>	
		<u>Urban</u>	<u>Rural</u>	<u>Urban</u>	<u>Rural</u>
Grade & Gravel	66.67	33'	30'	12"	12"
Asphalt Pavement	66.67	28'	24'	4-1/2"	4-1/2"
Concrete Pavement	66.67	28'	24'	7"	7"
Curb & Gutter	66.67	30"	N/A	6"	N/A

ASSESSMENT FOR CONSTRUCTION AND/OR RECONSTRUCTION - RMF, COM, IND, R-3, 4, 5

<u>IMPROVEMENT</u>	<u>Assessment Rate</u> % Max.	<u>Max. Width</u>		<u>Max. Thickness</u>	
		<u>Urban</u>	<u>Rural</u>	<u>Urban</u>	<u>Rural</u>
Grade & Gravel	100.00	49'	30'	18"	18"
Asphalt Pavement	100.00	44'	24'	6"	6"
Concrete Pavement	100.00	44'	24'	9"	9"
Curb & Gutter	100.00	30"	N/A	6"	N/A

Assessments will be reduced proportionately for pavements constructed less than the maximum widths.

- b. The Town Board may establish by resolution annual rates for street improvements. These rates shall be not to exceed amounts that will apply to

various classes of street improvements and to varying land uses.

2. The following exceptions apply to road reconstruction:
 - a. On corner lots or multiple frontage lots - On each frontage $\frac{2}{3}$ of the frontage up to the first 250 feet, plus all of the remaining footage over 250 feet will be assessed. In 1- or 2-family residential, on each frontage $\frac{1}{2}$ of the frontage will be assessed.
 - b. On single and two-family residential lots having multiple frontages, there will be no assessment for the frontage to which access is physically or legally precluded. This exception does not apply to non-residential property or multi-family residential property.
 - c. On lots having multiple frontages, the Town Board shall make a determination whether or not the property is benefited in any manner by the street abutting the property even if access is physically or legally precluded. If it is determined that the property is benefited by the road in any manner, the Town Board may proceed to impose special assessments either with, or without, a reduction of the rates applicable to properties that have direct access to the street. The reduction, if any, shall be based upon the Board's sound discretion on a case-by-case basis.
 - d. In (AGD) agriculturally zoned areas, the agricultural lot with a dwelling shall be assessed based upon the lesser of the actual frontage or the average frontage of residential use within the project. No (AGD) agriculturally zoned parcel shall be assessed for less than 90 feet. The remainder of a parcel's frontage above the average frontage of residential use within the project or the entire frontage of an (AGD) agriculturally zoned parcel with no dwelling shall be assessed and the Town Board will consider a deferment. The deferment shall extend only while the property remains unplatted and is used by the owner for farming or agricultural purposes. During the deferral period, the property owner shall accrue an annual charge equal to the bond interest from the bond issuance for the project on the unpaid balance of the cumulative assessment.

RSF	Residential Single-Family Zone
R-1	Single-Family Residence District
RTF	Residential Two-Family Zone

R-2	Two-Family Residence District
R-3	Single-Family Attached Residence District
RMF	Residential Multiple Family
R-4/R-5	Multi-Family Residence District
COM	Commercial, including any non-residential use in a single or two-family residential zone (including but not limited to: schools, churches, non-conforming commercial uses, and non-profit/institutional)
IND	Industrial
AGD	Agricultural

Note: Zones and codes shown apply to all land uses indicated throughout this policy.

- e. Irregular Lots, Triangular Lots, and Lots on cul-de-sac Streets shall be assessed based on the following:
 - (i) In IND, COM, RMF, R-4, and R-5 zones, when special assessments are based upon a front foot basis, the frontage calculation for irregularly shaped lots shall be as follows: When the actual frontage is more or less than the average width of a lot (measured by dividing the total lot area by the average depth), the frontage calculation for assessment purposes shall be based on average width but in no event shall the assessment be for less than 75 feet of frontage. The Town Board may review benefit and amend individual special assessments based on the Town Board's sound discretion on a case-by-case basis for unusual circumstances.
 - (ii) When special assessments are determined on a front-foot basis in residential (RSF, RTF, R-1, R-2, and R-3) areas, the frontage calculation for assessment purposes shall be based on the assessable width of other similar sized lots in the assessment area (using average, median, or some comparable method), but in no event shall the assessment be for less than 75 feet of frontage.
 - (iii) The frontage calculation for triangular parcels of land shall be established by dividing the total lot area by the average depth of the adjoining parcels along the same frontage, but in no event shall the assessment be for less than 75 feet of frontage.

- f. In RSF, RTF, R-1, R-2, and R-3 zones, single frontage roads may be assessed no more than 33-1/3% of the total cost of the project.
 - g. Credits for non-assessable frontage
 - (i) In RSF, RTF, R-1, and R-2 zones, for credits for non-assessable frontage described in Section B.2.a through d, the Town shall assume the costs for such frontage. The costs of non-assessable frontage shall not be redistributed to the remaining assessable frontage.
 - (ii) In multi-family residential, attached single family, commercial, industrial, and agricultural zones, the costs for non-assessable frontage described in Section B.2.a through d shall be redistributed to the remaining frontage of multi-family residential, attached single family, commercial, industrial and agricultural properties in the project area. This redistribution of costs is done in order to be consistent with the 100% assessment rate for such zones.
 - (iii) In the event that a project includes mixed zones (e.g. single-family and multi-family residential), the costs of non-assessable frontage shall be redistributed as if the mixed uses were separate projects (e.g. multi-family credits shall not be redistributed to single-family residential properties and vice-versa).
 - (iv) In the event that the Town constructs a new road on behalf of a development, and will be reimbursed through special assessments, credits shall be redistributed over the project area, and Section II.B.2.g.(i) shall not apply.
3. Method of payment
- a. Lump sum payment to be paid at due date.
 - b. One installment if the assessment is \$200 or less.
 - c. Five equal installments if the total assessment is greater than \$200.
 - d. Ten equal installments if the assessment exceeds \$4000. (This must be specifically requested, if desired.)
 - e. All deferred payments will bear interest on the unpaid balance at the rate of 2% per annum above the most current borrowed rate at the time of the project.

Interest payments on deferred assessments shall be made annually.

- f. Separate current year special assessment bills may be combined to establish eligibility for the \$4000 limit for installment payment options. Town Board must be notified prior to October 1.

III. SIDEWALKS

A. GENERAL

1. Assessments will be levied according to the front foot dimensions of abutting property, except as noted. Alternatively, special assessments may also be assessed on an area-wide basis, or using a combination of methods, if the Town Board determines that such an approach will fairly distribute benefit. The assessment rate for all sidewalk construction will be determined on the basis of new sidewalk installation. Alternatively, the Town Board may establish annual rates for improvements by resolution as described in Section II.B.1.b.
2. Four-foot wide sidewalks will be the standard when installed in new areas which have no existing sidewalks on those streets which have a right-of-way width less than 60 feet. Sidewalks within right-of-ways of greater than 60 feet will be a minimum of 5 feet wide.
3. There will be no assessment for a sidewalk which is in good condition and which is replaced for the sole purpose of correcting alignment. There will be an assessment for a sidewalk which is in good condition and which is replaced for the sole purpose of correcting grade.
4. Service walks between the curb and sidewalk are the total responsibility of the property owner.
5. The useful life of sidewalks will be 20 years. Credit will be given for any remaining useful life calculated on current cost of construction.
6. The extraordinary expense of installing a sidewalk in an unusual manner at the request of the owner in order to accommodate an obstacle will be charged to the abutting property owner.
7. The fee for any sidewalk permit issued to a property owner for staking of new sidewalk installation will be \$50.00.

B. ASSESSMENTS

1. New construction - 100% of assessment rate.
2. Reconstruction - 100% of assessment rate.

3. The following exceptions will apply to 1 and 2 above:
 - a. On corner lots and multiple frontage lots zoned RSF, RTF, R-1, R-2, or R-3, if the front foot basis is used for each side of frontage, ½ of the frontage will be assessed.
 - b. For irregular lots zoned RSF, RTF, R-1, R-2, or R-3, if the front foot basis is used, the frontage calculation for assessment purposes shall be the assessable width of other similar sized lots in the assessment area (using average, median, or some comparable method), but in no event shall the assessment be for less than 75 feet of frontage.
 - c. On lots having multiple frontages, there will be NO assessment for the frontage to which access is physically or legally precluded.
4. Method of payment:
 - a. Lump sum payment to be paid at due date.
 - b. One installment if the assessment is \$200 or less.
 - c. Five equal installments if the total assessment is greater than \$200.
 - d. Ten equal installments if the assessment exceeds \$4000. (This must be specifically requested, if desired.)
 - e. All deferred payments will bear interest on the unpaid balance at the rate of 2% per annum above the most current borrowed rate at the time of the project. Interest payments on deferred assessments shall be made annually.
 - f. Separate current year special assessment bills may be combined to establish eligibility for the \$4000 limit for installment payment options. Town Board must be notified prior to October 1.

IV. SANITARY SEWERS

A. GENERAL

1. Assessments will be levied according to the front foot dimensions of abutting property, except as noted. Area-wide assessments may also be used which may include per unit and/or per acreage charges if they are deemed more appropriate to fairly distribute costs. A combination of methods may also be used if the Board or Commission believes that such an approach will fairly distribute benefit.
2. The assessment rate for reconstruction of sanitary sewers will be the same as the assessment rate for new sewer construction, except that credit will be given for the remaining useful life calculated on current cost of construction. For this purpose, the useful life of sanitary sewer will be 75 years.
3. Area assessment, where applicable, will be levied in accordance with Chapter 57 of the Municipal Code of the Town of Grand Chute. Payment of the sewer connection fees in the amounts listed on the most current Fee Schedule must be made in full prior to the issuance of the Utility Connection permit.
4. Any lot or parcel within the corporate limits which has not paid a sanitary sewer assessment when the main was installed will be required to pay the connection fees in the amounts listed on the most current Fee Schedule plus the front foot and area assessment based on current year assessment rates or the deferred assessment for the parcel. Payment for connection fees must be made in full prior to the issuance of the Utility Connection permit. Payment the front foot and area assessment or deferred assessment must be made in accordance with paragraph B4 below.

B. ASSESSMENTS

1. Property in COM, IND, RMF, R-4, or R-5 zones - 100% of assessment rate plus area assessment.
 - a. Corner parcel assessments will be calculated by subtracting the long side or 120 feet, whichever is less, from the sum of the two frontages.
 - b. Except as described in B.1.c., where parcels have frontage on three streets, the

- assessment will be calculated by subtracting 240 feet or the sum of the shortest frontage plus 120 feet, (whichever is less), from the sum of the three frontages.
- c. Triangular shaped parcels with frontage on all three sides will be assessed as corner parcels as described in B.1.a.
 - d. Where parcels have frontage on four streets, the assessment will be calculated by subtracting 360 feet or the sum of the two short sides plus 120 feet (whichever is less), from the sum of the four frontages.
 - e. On double frontage parcels, the assessment will be based on the average of the street frontages.
 - f. Where a sanitary sewer is installed in front of a portion of a parcel, the assessment will be computed on the total parcel frontage. If the sewer is extended later, no further assessment will be made.
 - g. Assessment for reconstruction of a failed sanitary sewer will be levied only when the work affects the main to which the property is connected. Amount of assessment will be calculated according to existing policy.
 - h. No parcel of land will be assessed for less than 75 feet of frontage.
2. Property in RSF, RTF, R-1, R-2, and R-3 zones – 100% of assessment rate plus area assessment.
 - a. For corner lots, if the front foot method is used, $\frac{1}{2}$ of the frontage will be assessed for the total of the two frontages.
 - b. For multiple frontage lots, if the front foot method is used, the total frontage will be divided by the number of sides with frontage to arrive at an assessable frontage.
 - c. Sanitary sewer main installations along a single frontage road may be assessed no more than 50% of the cost of the project. If mains are installed along single and dual frontage roads for a project, the Commission has the option of separating the project into single frontage and dual frontage segments, or treating RSF, RTF, R-1, R-2, and R-3 properties that are on dual frontage roads the same as similarly zoned properties along the single frontage road.
 - d. Where a sanitary sewer is installed in front of a portion of a parcel, the assessment will be computed on the total parcel frontage. If the sewer is extended later, no further assessment will be made.

- e. Assessment for reconstruction of a failed sanitary sewer will be levied only when the work affects the main to which the property is connected. Amount of assessment will be calculated according to existing policy.
- f. No parcel of land will be assessed for less than 75 feet of frontage.
- 3. The Town Board or Sanitary District Commission may, by resolution, establish annual rates for sanitary sewer improvements. These rates shall be not to exceed amounts that will vary according to various classes of improvements and varying land uses.
- 4. Method of payment:
 - a. Lump sum payment to be paid at due date.
 - b. One installment if the assessment is \$200 or less.
 - c. Five equal installments if the total assessment is greater than \$200.
 - d. Ten equal installments if the assessment exceeds \$4000. (This must be specifically requested, if desired.)
 - e. All deferred payments will bear interest on the unpaid balance at the rate of 2% per annum above the most current borrowed rate at the time of the project. Interest payments on deferred assessments shall be made annually.
 - f. Separate current year special assessment bills may be combined to establish eligibility for the \$4000 limit for installment payment options. Town Board must be notified prior to October 1.

C. AMORTIZATION OF EXISTING PRIVATE FACILITIES

- 1. In the event that a property has installed a new or replacement private sanitary sewer system within ten (10) years of installation of a public system, the property owner in question may defer hook-up and payment of the principal amount of the special assessments on the public system for up to ten (10) years following completion of the public system. Payment of the interest, as defined in III.B.4.e., on the special assessment shall be made annually. Should the system fail or need replacement during this deferral period, hook-up shall be immediate. Payment may be immediate or paid in accordance with Section III.B.4.

V. STORM SEWER

A. GENERAL

1. Storm sewer mains shall be installed as needed to provide service to all adjacent properties.
2. Assessment of storm sewers will apply to new subdivision developments and existing developments. For single family and two family residential zones, the assessment rate will be determined on the basis of 40% of the actual construction costs of 18-inch storm sewer main and appurtenances. The assessment rate for multi-family residential, commercial, institutional/governmental, industrial, and agricultural zones will be determined on the basis of 50% of the actual construction costs of 30-inch storm sewer main and appurtenances.
3. Any lot or parcel within the corporate limits which has not paid a storm sewer assessment when the main was installed will, at the time the lateral permit is taken out, be required to pay the connection fee with the lateral permit fee. The connection fee will be based on the current year assessment rates. Payment for connection fees in lieu of assessments may be made in accordance with paragraph B below except that B3b does not apply.

B. ASSESSMENTS

1. For existing developments, the maximum special assessment rates shall be as listed on the most current Fee Schedule. The maximum special assessment rates listed in the Fee Schedule may be re-established on an annual basis with annual adjustments to reflect inflation, past prices for Town of Grand Chute projects and construction cost trends.
2. For new developments, properties shall be assessed based on 100% of actual costs.
3. Special assessments will be levied according to the front footage of the abutting property. Alternatively, an area wide assessment equivalent to the front footage rate may be levied, or a combination of methods if the Board or Commission believes that such an approach will fairly distribute benefit.

- a. Assessments shall be levied on the entire assessable frontage regardless of whether or not the storm sewer is installed on the entire length of a single frontage lot, or on a portion of a multi-sided lot. If storm sewer is extended at a later date, no further assessment will be made.
 - b. Unless otherwise specified, assessable frontages and special assessments shall be determined in accordance with the Town's special assessment policies for street construction.
 - c. Vacant lots shall be treated the same as lots with existing improvements and similar zoning.
4. Method of payment:
- a. Lump sum payment to be paid at due date.
 - b. One installment if the assessment is \$200 or less.
 - c. Five equal installments if the total assessment is greater than \$200.
 - d. Ten equal installments if the assessment exceeds \$4000. (This must be specifically requested, if desired.)
 - e. All deferred payments will bear interest on the unpaid balance at the rate of 2% per annum above the most current borrowed rate at the time of the project. Interest payments on deferred assessments shall be made annually.
 - f. Separate current year special assessment bills may be combined to establish eligibility for the \$4000 limit for installment payment options. Town Board must be notified prior to October 1.

VI. STORM SEWER LATERALS

A. GENERAL

1. Storm sewer laterals shall be installed according to the Storm Water/Clear Water Policy.
2. Lateral connections to storm sewers shall be made by means of a factory made wye fitting, where fittings are available, by tapping a hub to the main sewer where wyes are not available or by constructing a manhole if the lateral size is greater than $\frac{1}{2}$ the diameter of the main.

B. ASSESSMENTS

1. Assessment rates shall be as follows:
 - a. For new developments, assessments shall be 100% of actual construction costs.
 - b. For reconstruction, lateral costs shall be included in the maximum rates as set forth in Section IV (B) (1).
2. Method of payment:
 - a. Lump sum payment to be paid at due date.
 - b. One installment if the assessment is \$200 or less.
 - c. Five equal installments if the total assessment is greater than \$200.
 - d. Ten equal installments if the assessment exceeds \$4000. (This must be specifically requested, if desired.)
 - e. All deferred payments will bear interest on the unpaid balance at the rate of 2% per annum above the most current borrowed rate at the time of the project. Interest payments on deferred assessments shall be made annually.
 - f. Separate current year special assessment bills may be combined to establish eligibility for the \$4000 limit for installment payment options. Town Board must be notified prior to October 1.

VII. WATER MAINS

A. GENERAL

1. Assessments will be levied according to the front foot dimensions of abutting property, except as noted. Area wide assessments may also be used which may include per unit and/or per acreage charges if they are deemed more appropriate to fairly distribute costs. The assessment rate will be determined on the basis of actual construction cost. A combination of methods may also be used if the Board or Commission believes that such an approach will fairly distribute benefit.
2. Area assessment, where applicable, will be levied in accordance with Chapter 57 of the Municipal Code of the Town of Grand Chute. Payment of the sewer connection fees in the amounts listed on the most current Fee Schedule must be made in full prior to the issuance of the Utility Connection permit.
3. Any lot or parcel within the corporate limits which has not paid a water main assessment when the main was installed will be required to pay the connection fees in the amounts listed on the most current Fee Schedule plus the front foot and area assessment based on current year assessment rates or the deferred assessment for the parcel. Payment for connection fees must be made in full prior to the issuance of the Utility Connection permit. Payment of the front foot and area assessment or deferred assessment must be made in accordance with paragraph B4 below.

B. ASSESSMENTS

1. Property in COM, IND, RMF, R-4, or R-5 zones - 100% of assessment rate plus area assessment.
 - a. Corner parcel assessments will be calculated by subtracting the long side or 120 feet, whichever is less, from the sum of the two frontages.
 - b. Except as described in B1(c), where parcels have frontage on three streets, the assessment will be calculated by subtracting 240 feet or the sum of the shortest frontage plus 120 feet, (whichever is less), from the sum of the three frontages.
 - c. Triangular shaped parcels with frontage on all three sides will be assessed as

- corner parcels as described in B1(a).
- d. Where parcels have frontage on four streets, the assessment will be calculated by subtracting 360 feet or the sum of the two short sides plus 120 feet (whichever is less), from the sum of the four frontages.
 - e. On double frontage parcels, the assessment will be based on the average of the street frontages.
 - f. On parcels with more than one street frontage, the full assessment will be levied when the first installation abutting the property is made.
 - g. Where water main is installed in front of a portion of a parcel, the assessment will be computed on the total lot frontage. If the water main is extended later, no further assessment will be made.
 - h. Where water main is installed in 80' or wider rights-of-way, the assessment will be levied against those properties whose frontage is nearer to the installation. Should a property from the far side of the installation request service, a connection charge in lieu of assessment shall be collected at the time of connection.
 - i. No parcel of land shall be assessed for less than 75 feet of frontage.
2. Property in RSF, RTF, R-1, R-2, and R-3 zones – 100% of assessment rate plus area assessment.
 - a. For corner lots, if the front foot method is used, $\frac{1}{2}$ of the frontage will be assessed for the total of the two frontages.
 - b. For multiple frontage lots, if the front foot method is used, the total frontage will be divided by the number of sides with frontage to arrive at an assessable frontage.
 - c. Water main installations along a single frontage road may be assessed no more than 50% of the cost of the project. If mains are installed along single and dual frontage roads for a project, the Commission has the option of separating the project into single frontage and dual frontage segments, or treating RSF, RTF, R-1, R-2, and R-3 properties that are on dual frontage roads the same as similarly zoned properties along the single frontage road.
 3. The Town Board or Sanitary District Commission may, by resolution, establish annual rates for water main improvements. These rates shall be not to exceed

amounts that will vary according to various classes of improvements and varying land uses.

4. Method of payment:
 - a. Lump sum payment to be paid at due date.
 - b. One installment if the assessment is \$200 or less.
 - c. Five equal annual installments if the total assessment is greater than \$200.
 - d. Ten equal installments if the assessment exceeds \$4000. (This must be specifically requested, if desired.)
 - e. All deferred payments will bear interest on the unpaid balance at the rate of 2% per annum above the most current borrowed rate at the time of the project. Interest payments on deferred assessments shall be made annually.
 - f. Separate current year special assessment bills may be combined to establish eligibility for the \$4000 limit for installment payment options. Town Board must be notified prior to October 1.

C. AMORTIZATION OF EXISTING PRIVATE FACILITIES

1. In the event that a property has installed a new or replacement private water system within ten (10) years of installation of a public system, the property owner in question may defer hook-up and payment of the principal amount of the special assessments on the public system for up to ten (10) years following completion of the public system. Payment of the interest, as defined in VI.B.4.e., on the special assessment shall be made annually. Should the system fail or need replacement during this deferral period, hook-up shall be immediate. Payment may be immediate or paid in accordance with Section VI.B.4.

VIII. STREET LIGHTING

A. GENERAL

1. Assessments will be levied according to the front foot dimensions of abutting property except as noted. Alternatively, special assessments may also be assessed on an area wide basis, if the Town Board determines that the benefit can be fairly distributed through this method.
2. Assessments will be levied at the time of and in conjunction with the initial street construction (grade, gravel, curb and gutter, and hard surface).
3. The assessment rate will be based on the estimated cost of the installation which will provide a light level in accordance with the current Street Lighting Policy.
4. Actual time of installation will be at the discretion of the Town.

B. ASSESSMENTS

1. Property in COM, IND, RMF, R-4, or R-5 zones - 100% of assessment rate.
 - a. Corner parcel assessments will be calculated by subtracting the long side, or 120 feet, whichever is less, from the sum of the two frontages.
 - b. Where parcels have frontage on three streets, the assessment will be calculated by subtracting 240 feet of the sum of the shortest frontage plus 120 feet, whichever is less, from the sum of the three frontages.
 - c. Where parcels have frontage on four streets, the assessment will be calculated by subtracting 360 feet or the sum of the two short sides plus 120 feet, whichever is less, from the sum of the four frontages.
 - d. On double frontage parcels, the assessment will be based on the average of the street frontages.
 - e. No parcel of land will be assessed for less than 75 feet of frontage.
2. Property in RSF, RTF, R-1, R-2, and R-3 zones – 66.67% of assessment rate plus area assessment.
 - a. For corner lots, if the front foot method is used, $\frac{1}{2}$ of the frontage will be assessed for the total of the two frontages.
 - b. For multiple frontage lots, if the front foot method is used, the total frontage will

be divided by the number of sides with frontage to arrive at an assessable frontage.

- c. No parcel of land will be assessed for less than 75 feet of frontage.
3. Method of payment:
- a. Lump sum payment to be paid at due date.
 - b. One installment if the assessment is \$200 or less.
 - c. Five equal installments if the total assessment is greater than \$200.
 - d. Ten equal installments if the assessment exceeds \$4000. (This must be specifically requested, if desired.)
 - e. All deferred payments will bear interest on the unpaid balance at the rate of 2% per annum above the most current borrowed rate at the time of the project. Interest payments on deferred assessments shall be made annually.
 - f. Separate current year special assessment bills may be combined to establish eligibility for the \$4000 limit for installment payment options. Town Board must be notified prior to October 1.

IX. GENERAL PROVISIONS

A. WETLANDS AND ENVIRONMENTALLY SENSITIVE AREAS

1. Any portion of a property frontage that is designated as a Wetlands area or carries some other designation as an environmentally sensitive area may be eligible for a deferment of the special assessment for that portion of frontage that is in the designated area.
2. Any portion of a property that is designated as a Wetlands area or carries some other designation as an environmentally sensitive area may be eligible for a deferment of the acreage special assessment for overbuild of a public improvement for that portion of land that is in the designated area.
3. For purposes of this section, the property must be designated as Wetlands or environmentally sensitive by the Outagamie County Zoning Office, the State of Wisconsin Department of Natural Resources (DNR), or the Army Corps of Engineers. The property must be ineligible for construction of any kind. Proof of such designation shall be required. The Grand Chute Town Board shall serve as the final arbiter for determining eligibility for a deferment.
4. Property owners will be notified of the special assessment proposed for their entire property. If the property owner provides proper proof of wetlands or environmentally sensitive designation, only that portion that carries such designation will be eligible for deferment.
5. If approved by the Town Board, the deferment shall remain in place until such time that the property no longer carries the designation as a wetlands or environmentally sensitive area, or until such time that permits are issued for construction on the land eligible for the deferment. Two liens may be placed on the property: one for the area that has the special assessment deferred; the other for the area that is not eligible for a deferment.
6. The deferment shall be for both the principal and interest on the special assessment that might otherwise accrue.

B. DEFERRALS IN CASES OF FINANCIAL HARDSHIP

1. Deferring Assessments. The Town of Grand Chute will consider deferment of the payment of special assessments for owner occupied homes in situations where such payment could be considered as a severe financial hardship for the owner(s).
2. Applicants for deferment of special assessments must own and reside in the property subject to the special assessment and demonstrate to the Town Treasurer qualification for the deferment as determined under subsection 4. A property owner must qualify for this deferment at the time the Board levies the initial assessment, and annually thereafter, in order to be eligible for a deferment.
3. Where a property is owned by two or more persons, each owner must meet the eligibility requirements for the program. Property owned by any corporation, partnership, or trust is ineligible for special assessment deferment. As an exception, properties held in a revocable trust shall be eligible to apply for a deferral.
4. Qualifications for Deferment. Qualified very low income persons shall have the principal portion of their assessment deferred until the death of the qualifying property owner(s), and/or the sale or transfer of ownership of the property, whichever occurs first. Qualified individual property owner or owners within a household must meet all of the following criteria:
 - a. An individual who owns and resides on a property located within or abutting a special assessment improvement area whose property has been specially assessed for said improvement.
 - b. An individual who has an annual gross income equal to or less than the Wisconsin Homestead Credit for the current tax year.
 - c. An individual who has less than \$25,000 in liquid assets. Liquid assets are defined as cash, marketable securities (stocks, bonds, treasury bills, notes and commercial papers), savings bonds, savings accounts and the cash surrender value of life insurance policies.
 - d. An individual who certifies to the Town Clerk that payment of the special

assessment or any installment of the special assessment is a financial hardship, and that the individual meets the criteria set forth in subsections 4 a., b., and c. of this section.

- e. An individual who executes to the Town consent to have the Town record a lien, as provided in Section 8
5. Interest shall be payable on assessments levied against a property during the period of deferment. The interest rate payable shall be the rate of the most current borrowed rate at the time that the Board initially levied the special assessments. Interest payments shall be made in the same manner and at the same time as other special assessments are paid in accordance with this policy.
6. Deferment shall cease at the time a property owner(s) no longer meets the income criteria for the program, upon the death of the qualifying owner(s), or upon the date which the ownership of the property is transferred to any other person, persons, partnership, corporation, trust, or other entity by any means whatsoever, whichever occurs first.
7. Deferment shall expire if a property owner fails to provide the Town a copy of a federal tax return by May 1st of each year demonstrating program eligibility.
8. All deferred assessments shall be placed on stand-by special assessment and a lis pendens filed in the Register of Deeds Office for Outagamie County setting forth the amount of the lien against the property by reason of stand-by charge and the conditions of payment.

X. SPECIAL CHARGES

A. GENERAL

1. Special charges shall accrue interest starting 30 days following the invoice date.
Interest shall accrue at the same rate as for special assessments.