

REQUEST FOR CONSIDERATION

Public Mtg/Date: Finance & Human Resource Committee, July 21, 2025
Village Board of Trustees, July 21, 2025

Description: Fire fee

From: Finance Department
Village Administrator
SAFER Fire chief

Question: N/A

Background

At the February 17, 2025 meeting the Village Board voted to have staff, along with SAFER explore the possible option and implementation of a Fire Fee. The reason for pursuing a fire fee and not a referendum is that the cost for fire service can be apportioned in a more fair and equitable way by including all properties in the Village. It also allows for more flexibility and allows for adequate funding in the future. Staff has worked with SAFER and our assessor to gather information to provide a couple different scenarios if we were to implement the fee. When researching a rate structure there were several different examples out there, in the end we took into consideration the make up of our community and our taxpayers.

We want to emphasize the fire fee is not a tax, it bears no relation to the taxable value of a property. This fee will be sent to all owners of property in the Village, including the Village. It will come annually on a tax bill, if the property is tax exempt the owner will still get a bill, but the only item on it will be the fire fee. The money from this fee can only support fire services, not EMS. In 2025 the funding for fire service will be split between the fire fee and tax levy.

If the board does approve the use of a fire fee to be implemented, the Village will have to reduce the levy for the amount that was levied in 2013 for fire services. There are a couple different ways to calculate the reduction, we are anticipating anywhere between \$120,000 and \$213,804 for the reduction. It is a one-time deduction so we don't have to worry about that next year. Below is a excerpt from the DOR website explaining the adjustment.

7. How does the adjustment for covered services (sec. 66.0602 (2m)(b), Wis. Stats.) affect our municipality or county?

The state created a law (sec. [66.0602 \(2m\)\(b\)](#), Wis. Stats.), which can be summarized as:

On or after July 2, 2013, if a county or municipality adopts a new fee or a fee increase for covered services (which were partly or wholly funded in 2013 by property tax levy), that county or municipality must reduce its levy limit in the current year by the amount of the new fee or fee increase, less any previous reductions. This also applies to payments in lieu of taxes.

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Covered services include:

- Garbage collection – except for municipalities or counties that owned and operated a landfill on January 1, 2013
- Fire protection – excluding the production, storage, transmission, sale and delivery, or furnishing of water for public fire protection purposes
- Snow plowing
- Street sweeping
- Storm water management

The total amount of the reduction reported on the Levy Limit Worksheet by a county or municipality, including prior year reductions, should not exceed the amount funded by tax levy in 2013 to provide the covered service. Use your 2014 budget to determine how much was funded by levy in 2013, as your 2013 levy is for your 2014 budget.

We have also attached a draft resolution and municipal ordinance, we do not anticipate action on the items in July but wanted the Village Board to have an opportunity to review and provide feedback. Once feedback is received from the Board, we can forward to our Municipal Attorney to also review, prior to approval. A possible timeline would be approval as early as August to allow plenty of time for educational sessions/opportunities with the community.

Attached Docs: Fire Fee workpapers
Draft Fire Fee Resolution and Ordinance

Committee Action: None.

FISCAL IMPACT: None.

Recommendation: None.

Recommended Language for Official Action

None.

Example 1 with proposed rate structure of

| SQ FT | Rate/SQ FT |
|--------------|------------|
| 1 - 5,000 | \$ 0.01200 |
| 5 - 10,000 | \$ 0.15000 |
| 10 - 20,000 | \$ 0.00090 |
| 20 - 100,000 | \$ 0.00003 |
| 100,000 + | \$ 0.00002 |
| Flat Fee | |
| OBI | \$ 15.00 |
| Land | \$ 15.00 |

| <u>Parcel category</u> | <u>Total Fees collected</u> |
|-------------------------------|-----------------------------|
| Residential | \$ 173,794.74 |
| Commercial | 211,003.31 |
| Manufacturing | 27,529.24 |
| Tax exempt | 8,152.97 |
| Land and OBI (non tax exempt) | 12,105.00 |
| | <u><u>\$ 432,585.26</u></u> |

| <u>Taxpayer</u> | <u>SQ FT</u> | <u>Fire Fee</u> |
|-------------------|--------------|------------------------------------|
| | house | square footage with no outbuilding |
| Residential owner | 3,472 | \$ 52.08 |
| | house | square footage with outbuilding |
| Residential owner | 2,805 | \$ 57.08 |
| | Business | square footage with outbuilding |
| Abby Bank | 58,939 | \$ 835.17 |
| | Business | square footage with no outbuilding |
| Crystal Finishing | 175,916 | \$ 822.92 |
| | Business | square footage with no outbuilding |
| Wausau Supply | 829,442 | \$ 835.99 |
| | Tax-exempt | square footage with outbuilding |
| DCE jr High | 98,418 | \$ 425.68 |
| | Tax-exempt | square footage with no outbuilding |
| Bethany Baptist | 12,896 | \$ 421.30 |

Example 2 with proposed rate structure of

| SQ FT | Rate/SQ FT |
|--------------|-------------|
| 1 - 5,000 | \$ 0.014000 |
| 5 - 10,000 | \$ 0.069000 |
| 10 - 20,000 | \$ 0.007400 |
| 20 - 100,000 | \$ 0.006400 |
| 100,000 + | \$ 0.000650 |
| Flat Fee | |
| OBI | \$ 15.00 |
| Land | \$ 15.00 |

| <u>Parcel category</u> | <u>Total Fees collected</u> |
|-------------------------------|-----------------------------|
| Residential | \$ 182,808.16 |
| Commercial | 168,109.69 |
| Manufacturing | 25,221.47 |
| Tax exempt | 7,300.30 |
| Land and OBI (non tax exempt) | 12,105.00 |
| | <u><u>\$ 395,544.63</u></u> |

| <u>Taxpayer</u> | <u>SQ FT</u> | <u>Fire Fee</u> |
|-------------------|-------------------|--|
| Residential owner | house 3,472 | square footage with no outbuilding \$ 48.61 |
| Residential owner | house 2,805 | square footage with outbuilding \$ 54.27 |
| Abby Bank | Business 58,939 | square footage with outbuilding \$ 738.21 |
| Crystal Finishing | Business 175,916 | square footage with no outbuilding \$ 1,050.35 |
| Wausau Supply | Business 829,442 | square footage with no outbuilding \$ 1,475.14 |
| DCE jr High | Tax-exempt 98,418 | square footage with outbuilding \$ 510.44 |
| Bethany Baptist | Tax-exempt 12,896 | square footage with outbuilding \$ 233.22 |

**VILLAGE OF WESTON
ORDINANCE NO. 25 –**

AN ORDINANCE CREATING ARTICLE IV OF CHAPTER 34 FIRE PREVENTION AND PROTECTION OF THE MUNICIPAL CODE FOR THE VILLAGE OF WESTON, MARATHON COUNTY, WISCONSIN TO IMPLEMENT A FEE FOR VILLAGE FIRE PROTECTION SERVICES

NOW THEREFORE, be it ordained by the Board of Trustees of the Village of Weston, in the State of Wisconsin, as follows:

SECTION 1: ADOPTING “Article IV, Chapter 34 Fire Prevention and Protection” of the Village of Weston Municipal Code is hereby amended as follows:

ADOPTION

WHEREAS, villages with a population of 5,500 or more shall provide fire services, pursuant to Wisconsin Statutes §61.65(2)(a); and

WHEREAS, the Village of Weston contracts for Fire/EMS services through the South Area Fire & Emergency Response (SAFER) District and the cost to provide quality and timely service continue to substantially increase; and

WHEREAS, Wisconsin Statutes §61.34(1) and 62.11(5) grants 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; and

WHEREAS, Wisconsin Statutes §66.0627(2), authorizes municipalities to impose special charges against real property for current services provided to it, which the Village believes include fire services; and

WHEREAS, the Wisconsin Department of Revenue has recognized that municipalities may impose fire fees and discussed how such fees would be addressed for levy limit purposes under Wisconsin Statutes §66.0602(2m)(b); and

WHEREAS, the Village Board reviewed funding options for fire-EMS services and finds that it is in the best interest of Village of Weston residents to create a written fee schedule to include residential, commercial, and institutional properties with a fee based upon the square footage of the property, number of outbuildings on a property, and flat rate for vacant parcels; and

WHEREAS, the Village Board concluded basing the fee schedule off square footage apportions the cost appropriately in relation to the property that the fire service protects, ensuing an equitable distribution of fire protection service fees; and

WHEREAS, if a municipality adopts a new fire fee that municipality must reduce its levy limit in the current year by the amount of the new fee; and

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

The Village Board for the Village of Weston, Marathon County, Wisconsin, **DOES HEREBY ORDAIN AS FOLLOWS:**

Chapter 34 of the Village of Weston Municipal Code entitled "**Fire Prevention and Protection**," Article IV entitled "Village Fire Protection Fees" is hereby created as follows:

Sec. 34.400: Purpose

1. Adequate and sustainable funding is essential for life-safety related services. A fire protection fee apportioned to all properties provides a sustainable source of funds for the provision of fire services to all properties within the Village of Weston.
2. In creating this chapter, the village is acting pursuant to authority granted by Chapters 61 and 66 of the Wisconsin Statutes, including but not limited to Wis. Stats. §§ 66.0301 and 66.0627.

Sec. 34.401: Definitions

The following words, terms and phrases, when used in this Article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

"Department" means the South Area Fire & Emergency Response (SAFER).

"Fee" means the amount charged to each parcel.

"Real Property" means the land and structures, including outbuildings, located on a tax key parcel.

"Services" means the fire protection services provided to the Village by the Department pursuant to the Intergovernmental Agreement.

"Village" means the Village of Weston, located within Marathon County, Wisconsin.

"Village Board" means the governing body of the Village of Weston.

Sec. 34.402: Authority

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.

Sec. 34.403: Geographic Application.

This ordinance applies to all real property located within the Village.

Sec. 34.404: Annual Fee.

There is hereby imposed upon every property described in section 34.403 above an annual fee for the provision of fire service to such real property. Such fees shall be annually established by the Village by means of adoption of a fee schedule by resolution of the Village Board. The fee charged shall be sufficient in the amount to allow the Village to pay in its entirety the amount of the Village's contract for the receipt of fire services. With respect to the annual fees, the following shall apply:

- a. Annual fees shall be based on square footage of the primary property of every parcel, with a flat fee for outbuildings on a parcel, and a flat fee for vacant land parcels.
2. Fire protection fees shall be included on the annual property tax bills as a special charge in accordance with Wis. Stats. § 74.01. Payments shall be paid in full by January 31 and 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 in accordance with Wis. Stats. § 74.11(11).
3. The Village may collect delinquent special charges in any other manner provided for by law.

Sec. 34.405: Appeals

1. Any person aggrieved by the determination of the fee applicable to the real property of such person or entity or as to the amount of the special charge associated therewith may file a written appeal to the Village Clerk. The written appeal shall specify the grounds for the challenge to the amount of the fee and shall state the amount of fee that the appellant considers to be appropriate.
2. Such petition shall be made in writing and be filed with the Village Clerk within 30 days of the receipt of the bill.
3. The appeal must specify the basis for the appeal and may include dwelling unit documentation or building square footage documentation for any residential or non-residential fee determination.
4. The Village Administrator shall review the petition and make a determination if there is an error in any order, decision or determination made pertaining to the calculation of the fee. Once a determination has been made on a calculation, no additional request may be filed for the same developed property unless there has been a significant material change from the prior determination. The decision of the village administrator shall be provided in writing to the applicant. A property owner may appeal the decision of the Village Administrator to the Community Life and Public Safety committee for a recommendation to the Village Board. The appeal must be filed in writing to the Village Clerk within 60 calendar days from the date the decision of the Village Administrator was mailed to the property owner.
5. The Village Board, upon review and recommendation of the Community Life and Public Safety committee, shall hear and decide appeals made on the basis other than an alleged error in the determination of building square footage fee determination. The board shall determine whether the fee assigned is fair and reasonable in accordance with the terms of this ordinance and, in the event the appeal is granted, whether or not a refund is due the appellant and the amount of the refund. The board shall conduct a hearing and provide notice to the appellant at least five business days prior to the hearing. The applicant shall be afforded the opportunity to be heard and to present evidence in support of their appeal. The Village Administrator shall provide evidence in support of how the original assessment was made. The board shall render a written decision based upon the evidence presented.

Sec. 34.406: Severability

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.

SECTION 2: REPEALER CLAUSE. All ordinance or resolutions or parts thereof, which are in conflict herewith, are hereby repealed.

SECTION 3: SEVERABILITY CLAUSE. Should any part or provision of this Ordinance be declared by the courts to be unconstitutional or invalid, such decision shall not affect the validity of the Ordinances a whole or any part thereof other than the part so declared to be unconstitutional or invalid.

SECTION 4: EFFECTIVE DATE. This Ordinance shall be in full force and effect from and after its date of passage and publication as required by law.

Dated the ___ day of _____ 2025.

VILLAGE OF WESTON

By: _____
Mark F. Maloney, President

ATTEST:

By: _____
Pamela S. Brehm, Clerk

Adopted: _____

Published: _____