

City of Neenah
Transportation Assessment Replacement Fee (TARF)
Frequently Asked Questions

1. What is the purpose of the TARF?
The purpose of the transportation fee is to generate revenue that will allow the City to eliminate special assessments for Street Resurfacing, Street Reconstruction and Sidewalk Construction projects.
2. Is this a Wheel Tax?
No, this is not a Wheel Tax. A wheel tax is a charge against a registered vehicle. The TARF is charge against a property based on the number of Equivalent Runoff Units (ERUs) on the property.
3. Why are Equivalent Runoff Units used to calculate the Fee?
ERUs are a measure of impervious area on a property – hard surface such as roof tops, driveways and parking lots. They are the basis of the storm water utility charge. Impervious area can be viewed as an indication of the level of development on a property and more broadly viewed as an indicator of the impact of a property on the transportation system.
4. Was a Wheel Tax considered?
Yes, a Wheel Tax, was considered. Ultimately the Mayor and Council felt that the TARF was a more equitable approach.
5. What is the TARF rate?
The Council set the annual TARF rate at \$23 per ERU.
6. Will this rate be adjusted every year?
The Council fixed the rate for the next 5 years. After that, the Council will determine if the rate needs to be adjusted.
7. How is the Fee calculated?
The fee is calculated by multiplying the TARF rate by the number of ERUs on a property. The TARF charge for all developed single-family residential properties is based on 1 ERU. Other properties are charged based on their calculated ERUs up to a maximum of 90 ERUs.
8. How much money does the City plan to raise with this fee?
The fee is intended to raise around \$400,000, which essentially replaces the revenue that the City receives from special assessments annually. There is some variability in the amount that is specially assessed for Street Resurfacing, Street Reconstruction and Sidewalk Construction projects from year to year.
9. How will the TARF be billed?
The fee will be included in quarterly installments on the utility bill. The City's intention is the first utility bill the fee will be included on will be the quarterly bill delivered in March-(due in April), the bill delivered in April-(due in May), and the bill delivered in May-(due in June).
10. Does the TARF cover special assessments for sanitary sewer lateral replacement?
The TARF does not eliminate special assessments for sanitary sewer lateral replacement. The TARF revenue is only to be used for street reconstruction, street resurfacing and sidewalk construction.

The Mayor and Council are considering options to reduce the cost impact of special assessments for sanitary sewer lateral replacement on property owners.

11. My street was recently reconstructed and I am paying a Special Assessment. Do I have to pay the TARF?

The fee will be waived for properties that received special assessments for street resurfacing/street construction within the past 5 years based on the schedule below. This waiver would also apply to properties that were specially assessed for new subdivision street construction within the past 5 years.

Year Assessed	Fee Waiver Period	Year Assessed	Fee Waiver Period
2018	2019-2023	2015	2019-2020
2017	2019-2022	2014	2019
2016	2019-2021		

12. I live in Liberty Heights Subdivision. Does this mean that I won't have to pay an assessment when my final street is built?

The TARF does not cover special assessments for the construction of new subdivision streets, so properties along those streets will be assessed. Those properties will receive the 5-year fee waiver from the year that their special assessment is billed.