Assessments

James P. Walsh | Appleton City Attorney | League of Wisconsin Municipalities

Special Assessments

- Sec. 66.0701, Wis. Stats.
Appleton East / John Street Project

- Appleton used “front foot” assessments by Appleton East
- Total Cost of Project: $2.8 Million
- Number of Properties: 82
- Average Residential Assessment Amount: $3,200
- Heavy push back
  - Signs in yards, media coverage

Public Relations

- Considerations
  - Fixed incomes
  - Fairness: Everyone pays the same
  - Line in the Sand ... Phasing out the assessments. They ‘paid for streets already’.
Changed to a Wheel Tax

- Authorized by Sec. 341.35, Wis. Stats. for “Transportation related purposes”
  - Appleton was more specific: Per Council action, all proceeds of the wheel tax are restricted for road reconstruction expenditures only.
- Wis. Admin. Code Sec. Trans 126
- City letter pursuant to statute
- City ordinance

How Much Will Be Collected?

https://wisconsindot.gov/Pages/about-wisdot/newsroom/statistics/veh-info.aspx
After the Wheel Tax ...

- A number of people registered in the wrong community
- Corrections came in throughout the first year
- It took the whole first year to figure things out
- How to correct
  - Fill out a form provided by WisDOT
  - Appleton processes a half-dozen refunds throughout the year
  - We require proof of address

Amount Collected

- Administration is done by the State; the City is paid monthly
- Pretty consistent in amounts of payments; relatively easy to forecast for budget purposes
- Total Collected:
  - 2015: $1,275,330.50
  - 2016: $1,346,402.50
  - 2017: $1,350,292.74
  - 2018: $1,270,332.05
Cannot Compare

- This was designed to replace what we collected in special assessments
- Taxpayers always paid a portion before, this is a fund to help replace the portion paid for by special assessments

What Changed?

Before ...

- Citizens came to the design hearings to say their street ‘isn’t that bad’

Now ...

- Citizens say, ‘I pay wheel tax, why do I have potholes?’