

# Assessments

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## Special Assessments

- Sec. 66.0701, Wis. Stats.



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## Appleton East / John Street Project

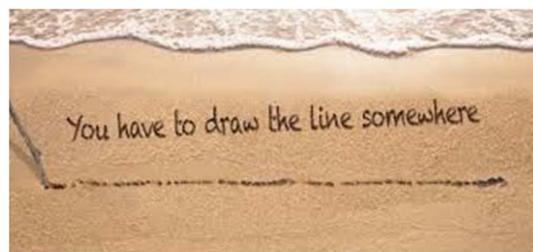
- Appleton used “front foot” assessments by Appleton East
- Total Cost of Project: \$2.8 Million
- Number of Properties: 82
- Average Residential Assessment Amount: \$3,200
- Heavy push back
  - Signs in yards, media coverage



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## Public Relations

- Considerations
  - Fixed incomes
  - Fairness: Everyone pays the same
  - Line in the Sand ... Phasing out the assessments. They 'paid for streets already'.



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## 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



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## How Much Will Be Collected?

<https://wisconsin.gov/Pages/about-wisdot/newsroom/statistics/veh-info.aspx>

The screenshot shows a web browser window displaying the 'Lists of vehicle information' page. The page title is 'Lists of vehicle information' and it provides details on vehicle registration fees and taxes. The table below summarizes the information presented in the screenshot.

Regist	Fiscal July 2018 to June 2019	Calendar January 2018 to December 2018
12	vehicles eligible for <input type="checkbox"/> wheel tax	vehicles eligible for <input type="checkbox"/> wheel tax
20	Registered by <input type="checkbox"/> license plate type	Registered by <input type="checkbox"/> license plate type
21	Registered by <input type="checkbox"/> vehicle model year	Registered by <input type="checkbox"/> vehicle model year
22	Registered by <input type="checkbox"/> registered weight (heavy trucks and trailers)	Registered by <input type="checkbox"/> registered weight (heavy trucks and trailers)
23	Registered by <input type="checkbox"/> Expiration month (annual, quarterly and consecutive monthly)	Registered by <input type="checkbox"/> Expiration month (annual, quarterly and consecutive monthly)
25	Registered by <input type="checkbox"/> Fuel type	Registered by <input type="checkbox"/> Fuel type
26	Registered by <input type="checkbox"/> County and hydrogenation ( <input type="checkbox"/> C.V. - nitrogen/hydrogen)	Registered by <input type="checkbox"/> County and nitrogen/hydrogen ( <input type="checkbox"/> C.V. - nitrogen/hydrogen)
29	Registered by <input type="checkbox"/> Expiration month (Personalized & non-personalized)	Registered by <input type="checkbox"/> Expiration month (Personalized & non-personalized)

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## 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



**TITLE/REGISTRATION CORRECTION REQUEST**  
 Wisconsin Department of Transportation  
 MV1020 5/2016 s. 341.11 and 342.10 Wis.Stat.

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## Amount Collected

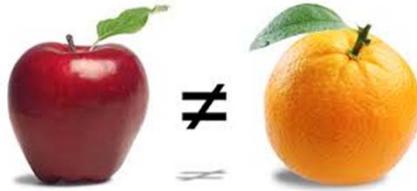
- Administration is done by the State; the City is paid monthly
- Pretty consistent in amounts of payments; relatively easy to forecast for budget purposes
- Total Collected:
  - 2015: \$1,275,330.50
  - 2016: \$1,346,402.50
  - 2017: \$1,350,292.74
  - 2018: \$1,270,332.05



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## 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



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## 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?'



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