Ordinance No. 123-2023

AN ORDINANCE TO CREATE SECTION 14-24 OF THE VILLAGE OF SUMMIT MUNICIPAL CODE TO IMPLEMENT A FEE FOR VILLAGE FIRE PROTECTION SERVICES

WHEREAS, the Village of Summit provides fire protection services by its membership in the Western Lakes Fire District; and

WHEREAS, pursuant to Wisconsin Statutes Section 61.34, a village board is granted broad home rule authority to manage and control the operations of the village; and

WHEREAS, included in these home rule powers is the ability to manage and control village finances and public services; and

WHEREAS, the fee schedule developed by the Village of Summit includes only services provided by the Western Lakes Fire District for fire protection services; and

WHEREAS, the Village Board of the Village of Summit has worked on the fee schedule with the list provided by the Village Assessor to develop a written fee schedule that will allow the Village to charge property owners for fire protection services, while also apportioning the fees equitably among village properties; and

WHEREAS, the Village Board finds that it is in the best interest of Village of Summit residents to create a written fee schedule to include residential, commercial, and institutional properties, including tax exempt property within the Village, based upon the above grade residential living area square footage, the above grade commercial/institutional structure(s) square footage, and the square footage of attached garages; and

WHEREAS, the Village Board finds that basing the fee schedule off of these factors 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, the Village Board finds that it is in the best interest of Village of Summit to create a written fee schedule to charge property owners a fee for the cost of fire protection.

The Village Board for the Village of Summit, Waukesha County, Wisconsin, DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1: Chapter 14 of the Village of Summit Municipal Code entitled "Fees," Section 14-24 "Village Fire Protection Fees" is hereby created as follows:

1. Definitions.

a. "Department" means the Western Lakes Fire District.

- b. "Intergovernmental Agreement" means the most recent agreement by and between the participating municipalities to provide Services through the Western Lakes Fire District.
- c. "Real Property" means the land and structures, located on a tax key parcel.
- d. "Improvements" means buildings with square footage above ground in residential, commercial, industrial or institutional use, including attached garages. (Accessory structures including detached garages are not considered improvements for this definition.)
- e. "Services" means the fire protection services provided to the Village by the Department pursuant to the Intergovernmental Agreement.
- f. "Village" means the Village of Summit, located within Waukesha County, Wisconsin.
- g. "Village Board" means the governing body of the Village of Summit.

2. Authority.

a. This Ordinance is enacted pursuant to Wisconsin Statutes Section 61.34 (1), and other applicable laws for the purpose of providing the funding for Services within the Village.

3. Geographic Application.

a. This Ordinance applies to all Real Property located within the Village which is covered by the Department.

4. Annual Fee.

- a. It is hereby imposed upon all Real Property described in Section 1 above, an annual fee for the provision of Services to such Real Property ("Fee"). Such Fee shall be established annually by the Village, by means of adoption of a written fee schedule on or before November 30 of each year commencing with the year 2023. The Fee shall be sufficient to allow the Village to pay in its entirety the amount of the Village's annual contribution for such Services as required under the Intergovernmental Agreement. With respect to the Fee, the following shall apply:
 - i. All parcels in the Village shall fall into one of three fee categories:

<u>Category 1:</u> Vacant Land with No Assessed Value. Lands in this category typically include sub-division out-lots, or remnant parcels with no ownership. These lands will not be charged a Fee.

<u>Category 2:</u> Vacant land with Assessed Value greater than zero. Includes property with known owners and a value assigned by the assessor, but no

improvements as defined in 1d above. A flat Fee for vacant land will be assessed based on the current fee schedule.

<u>Category 3:</u> Land with Improvements. This includes all properties, including tax exempt, that have improvements as defined in 1d above. A Fire Protection Fee for a parcel in this category is calculated by multiplying the per square foot rate, as defined in exhibit A, by the total square footage of improvements, as defined in 1d above, on the parcel.

- ii. A Fire Protection Fee shall be included on annual tax bills as a special charge per 74.01(4), Stats. Payments shall be paid in full by January 31. 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 per 74.11(11)(a), Stats.
- iii. The Village may collect delinquent special charges in any other manner provided for by law or equity, including a suit in the Waukesha County Circuit Court.

5. Appeals.

a. Any person aggrieved by the determination of improved square footage of the Real Property of such person or as to the amount of the special charge associated therewith may appeal the matters to the Wisconsin Tax Appeals Commission, as provided for in Section 66.0628(4), Wis. Stats.

SECTION 2: SEVERABILITY. If any section or portion hereunder 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. Any other ordinances whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict.

		TE. This ordinance s rovided by law.	shall take effect im	mediately upon passage and
Adopted by	the Village Boa	ard of the Village of	Summit on the	day of

Village of Summit

Jack Riley, Village President

Published/Posted the 13 day of November, 2023

Exhibit A

Fire Fee Formula

Determine Total Village cost for fire Service:

Village Share of WLFD Operations Budget, plus Village Share of WLFD Capital Budget, plus any other Village costs related to Fire Services, plus any outstanding Village debt service related to WLFD, equals Total Village cost for Fire Services

Fire Service Fee

- 1. Calculate the Total Vacant Land Fees by Multiplying the number of properties in Category 2 above by the current Vacant Land Fee.
- 2. Calculate the Total Remaining Funds Needed by subtracting the Total Vacant Land Fee from the Total Village cost for Fire Services.
- 3. Using the assessment role and village records, sum up the total square footage of improvements village wide.
- 4. Calculate the Fire Services cost per Square Foot Fee by dividing the Total remaining funds needed by the total square footage of improvements.
- 5. The Fire Service Fee for any property in Category 3 will be equal to the square footage of improvements on that property, multiplied by the Fire Service Cost Per square foot.

2023 Example

WLFD Operating Budget Village of Summit Share	а	\$ 1,233,508
WLFD Capital Budget Village of Summit Share	b	\$ 347,321
Village Debt Service related to WLFD	С	\$ 77,266
Technical Rescue Agreement	d	\$ 1,950
Total Village Cost for Fire Service	e = a+b+c+d	\$ 1,660,045
Number of Properties in Category 2	f	310
Current Flat Fee for Vacant Land	g	\$50
Total Vacant Land Fee	h=f*g	\$ 15,500
Total Remaining Funds Needed	i=e-h	\$ 1,644,545
Total Improvements Square Footage	j	8,140,911
Fire Services cost per Square Foot	k=i/j	0.202

Example: Home with 1,500 square feet of Improvements.

Fire Service Fee = $1,500 \times $0.202 = 303