

**Town of Albion
625 Albion Road
Edgerton, WI 53534**

February 5, 2013

Rock Koshkonong Lake District
374 East Samuelson Drive
Edgerton, WI 53534

Mr. Ray Lunder, Treasurer
Rock Koshkonong Lake District
North 557 Blackhawk Bluff Drive
Milton, WI 53563

Re: Lake District

This letter is being submitted on behalf of the Town of Albion, as well as the following towns:

1. Town of Koshkonong

The above are herein collectively referred to as the "Towns." Rock-Koshkonong Lake District (the "District") is a "public inland lake protection and rehabilitation district" created and operated pursuant to the provisions of Section 33.21, Wis. Stats.

The Towns have received a letter from the District treasurer advising each of the Towns that the District has levied a "special charge" of \$40.00 per tax parcel located within the geographic boundaries of the District. The District encompasses areas of portions of the undersigned Towns.

Applicable statutes require that the District have a "Board of Commissioners." Section 33.29(2), Wis. Stats. provides that the Board is to have control of the fiscal matters of the District and that:

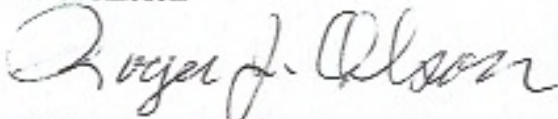
"The board shall annually at the close of the fiscal year cause an audit to be made of the financial transactions of the district..."
(Emphasis added.)

On behalf of the Towns, we are requesting copies of the District's audits for the last three completed fiscal years. This will address a number of concerns the Towns have relative to application of revenues by the District, which has been received from taxpayers located within each of the Towns.

The letter directed to the Towns also indicates that the District is attempting to collect a "special charge" from property owners within each of the Towns. Section 33.32, Wis. Stats. relates to collection of "special assessments" and "special charges" by the District. Subsection (5) indicates that "special charges" may be imposed by a district. The statute goes on to provide that the special charges "...may be certified by the district secretary to the clerk of each municipality having property within the district for collection and settlement in the same manner as provided under ch. 74." The recent letter directed to the Towns raises a question as to how the "special charge" of \$40 per lot was determined. Also, it is not certified by the district secretary. Please provide us with an explanation of the determination and how it comports with the foregoing requirements that the special charge be tied to assessed valuation of the property in question.

Please review and advise.

Town of Albion



By: Albion Town Board

Town of Koshkonong



By: Koshkonong Town Board

