

33.32 Special assessments and special charges.

(1) Special assessments for the purpose of carrying out district protection and rehabilitation projects, or for other lake management or sanitary service activities undertaken by the district, may be levied by the commissioners as an exercise of the district's police powers in the following manner:

(a) Upon approval of plans for any work by the annual or by a special meeting of the district, the commissioners shall determine the entire cost to the district of the work to be done.

(b) The commissioners shall then apportion the special assessment within the district, other than state or federal lands, on a reasonable basis. In apportioning the special assessment, the commissioners shall examine each parcel and determine the benefits to each parcel from the project, considering such factors as size, proximity to the lake and present and potential use of the parcel, including applicable zoning regulations. After benefits to each parcel are determined, assessments shall be made in an aggregate amount equal to the cost to the district of the project. Such assessments shall be made in accordance with s. [66.0703](#), so far as it is applicable and not in conflict with this subchapter.

(c) The commissioners shall file in the office of the county clerk a report of the assessments made. Notice shall be given to each owner, mortgagee, lessee or other person having an interest in an affected parcel that the report is open for review at a specified place within the district for 30 days after the date of the notice and that on a day named therein, which shall not be more than 3 days after the expiration of the 30 days, the commissioners will hear objections that may be made to the report. Notice shall be by mail to each person whose post-office address is known or can be ascertained with reasonable diligence, accompanied by a statement of the assessment, and shall also be published as a class 2 notice, under ch. [985](#), in a newspaper having general circulation within the district.

(d) At the time specified for hearing objections to the report, the commissioners shall hear parties interested who may appear for that purpose and may review, modify and correct the report as they deem just and at the conclusion of the hearing shall make a final determination of assessments. No assessment may be increased without additional notice to affected persons and provisions for hearing objections to such increases.

(e) When a final determination of assessments has been made, the secretary shall publish a class 1 notice, under ch. [985](#), within the district that a final determination has been made, and shall notify by mail each person entitled to notice under par. (c) of the amount assessed against the affected parcel.

(f) An owner, mortgagee, lessee or other person having an interest in any parcel affected by the determination who feels aggrieved thereby may, within 40 days after the date of mailing of notice, appeal therefrom to the circuit court of the county in which the district is located by causing a written notice of appeal to be served upon the secretary of the district. The secretary in case such appeal is taken shall make a brief statement of the proceedings had in the matter and shall transmit the same with all papers in the matter to the clerk of the circuit court. Such appeal shall be tried and determined in the same manner as cases originally commenced in said court.

(2) The commissioners of any district may provide that special assessments levied may be paid in annual installments, not more than 10 in number, in the manner provided in s. [66.0715 \(3\)](#).

(2m) Any delinquent special assessment or special charge that is collected under s. [66.0627 \(4\)](#) or [66.0703 \(13\)](#) shall be levied without limitation as to rate or amount on all taxable property within the district, shall be reported in accordance with s. [33.30 \(4\) \(a\)](#) and shall not be included or includable in the operations tax limit of s. [33.30 \(4\) \(a\)](#).

(3)

(a) County and municipally owned real estate within a district shall be subject to special assessments.

(b) If a county or municipality fails to pay a special assessment levied by a district, the clerk of the district may certify this fact to the department of administration, and shall state the amount due. The department, at the time of making the next scheduled distribution under s. [79.035](#), shall deduct the amount claimed from the payment due the county or municipality, and shall forward it to the district.

(4) Outstanding unpaid assessments on privately owned lands shall be paid in full by any public body, including the state, which purchases such lands.

(5) Sewerage system service charges imposed by districts with town sanitary district powers shall be in conformance with s. [66.0821](#). Special charges may be imposed for other services identified in the annual budget adopted under s.

[33.30 \(3\) \(b\)](#). The special charges may not exceed the rate of \$2.50 per \$1,000 of assessed valuation. 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 commissioners shall allocate the charges to the property served in a manner prescribed by them unless the manner is specified by a resolution of the annual or of a special meeting. Delinquent special charges shall be governed by s. [66.0627 \(4\)](#).

History: [1973 c. 301](#); [1975 c. 197](#); [1977 c. 391](#); [1983 a. 27 s. 2202 \(45\)](#); [1989 a. 159](#); [1991 a. 316](#); [1993 a. 167](#); [1997 a. 35](#); [1999 a. 150 s. 672](#); [2001 a. 30](#); [2003 a. 275](#); [2011 a. 32](#).