

**WisLine Programs for July & August: WisLine links speakers and participants across Wisconsin. WisLine allows the program and listeners' questions to be heard simultaneously at all locations. Topics and registration brochures/information for all Local Government Center's WisLine series are available at your local County Extension Office or questions may be addressed to [LGC@UWEX.EDU](mailto:LGC@UWEX.EDU), or call (608) 262-9960.**

#### JULY

July 10-13, 2006 – "**Municipal Administrators Institute**" – offered at the University of Wisconsin-Green Bay. This unique week long program examines the core duties of Municipal Administrators. Topics include budgeting, implementing change, annexation, labor law, planning and zoning, and insurance. Held at the KI Convention Center in Green Bay. Tuition: \$389, includes all materials and lunches. Registration deadline is June 2, 2006. For more information, contact Kassie Van Remortel, (800) 892-2118, [vanremok@uwgb.edu](mailto:vanremok@uwgb.edu), or visit [www.uwgb.edu/outreach/govt](http://www.uwgb.edu/outreach/govt).

July 18, 2006 – "**Using Strategic Planning to Improve the Work of Your Unit**" – Workshop #7310-2030. Offered by the Department of Governmental Affairs, Continuing Education, UW-Milwaukee. You will learn the strategic planning process and how it differs from other organizational planning, along with tools for assessing and integrating the process. Held from 8:30 a.m. to 3:00 p.m. at UW-M, 7th floor, 161 W. Wisconsin Avenue, Milwaukee. Fee: \$150 includes networking lunch. Maximum enrollment, 20. CEU's: 0.6. For more information, contact Shirley Bufford ([sbufford@uwm.edu](mailto:sbufford@uwm.edu)) or visit [www.PublicAdminCert.uwm.edu](http://www.PublicAdminCert.uwm.edu). To register call (414) 227-3200 or visit [www.sce-registration.uwm.edu](http://www.sce-registration.uwm.edu).

#### AUGUST

August 8-9, 2006 -- "**Soil Engineering for Roads and Pavements**" Course #H685-- offered by the UW-Madison Engineering Professional Development. Two-day entry-level course for engineers and designers describes and analyzes each important element of soil engineering for concrete and bituminous pavements and unpaved roads. Held at the Pyle Center, 702 Langdon Street, Madison, from 7:30 to 5:00. Fee: \$795 includes instruction, course materials, breakfasts, breaks, and lunches. Earns 1.4 CEU's or 14 PDH's. For more information, call 1-(800)-462-0876 and ask for C. Allen Wortley or Theresa Jenneman, email [custserv@epd.engr.wisc.edu](mailto:custserv@epd.engr.wisc.edu), or visit website, [epd.engr.wisc.edu](http://epd.engr.wisc.edu).

August 14-15, 2006 -- "**Introduction to ArcGIS I (for ArcView, ArcEditor and ArcInfo)**" -- offered by the UW-Madison Spatial Information and Analysis Consortium for persons in government, business, non-profit organizations, and research with a need for training in geographic information systems. Fee: \$700 includes materials, refreshment breaks, and certificate, but not meals or lodging. Group rates and UW discounts available. For more information contact Tom McClintock, (608) 263-0009, email: [tlmcclin@wisc.edu](mailto:tlmcclin@wisc.edu), or visit [www.lic.wisc.edu/training](http://www.lic.wisc.edu/training).

August 16-19, 2006 -- "**Introduction to ArcGIS II (for ArcView, ArcEditor and ArcInfo)**" -- offered by the UW-Madison Spatial Information and Analysis Consortium for persons in government, business, non-profit organizations, and research with a need for training in geographic information systems. Fee: \$1000 includes materials, refreshment breaks, and certificate, but not meals or lodging. Group rates and UW discounts available. For more information contact Tom McClintock, (608) 263-0009, email: [tlmcclin@wisc.edu](mailto:tlmcclin@wisc.edu), or visit [www.lic.wisc.edu/training](http://www.lic.wisc.edu/training).

August 21-22, 2006 -- "**Introduction to ESRI Personal Geodatabases**" -- offered by the UW-Madison Spatial Information and Analysis Consortium for persons in government, business, non-profit organizations, and research with a need for training in geographic information systems. Fee: \$650 includes materials, refreshment breaks, and certificate, but not meals or lodging. Group rates and UW discounts available. For more information contact Tom McClintock, (608) 263-0009, email: [tlmcclin@wisc.edu](mailto:tlmcclin@wisc.edu), or visit [www.lic.wisc.edu/training](http://www.lic.wisc.edu/training).

August 23, 2006 -- "**Introduction to ArcGIS Extensions**" -- offered by the UW-Madison Spatial Information and Analysis Consortium for persons in government, business, non-profit organizations, and research with a need for training in geographic information systems. Fee: \$350 includes materials, refreshment breaks, and certificate, but not meals or lodging. Group rates and UW discounts available. For more information contact Tom McClintock, (608) 263-0009, email: [tlmcclin@wisc.edu](mailto:tlmcclin@wisc.edu), or visit [www.lic.wisc.edu/training](http://www.lic.wisc.edu/training).

## Summer 2006 La Crosse County

### LOCAL LAND USE AND THE COMPREHENSIVE PLAN *By Karl Green La Crosse County UW Extension*

In the State of Wisconsin, seven major land uses exist for which our property taxes are based. These being: Residential, Commercial, Manufacturing, Agricultural, Undeveloped (fallow), Forested Land, Other (also categorized as Ag. Residential). If you own land in the State of Wisconsin, your land falls into one of these categories, and your taxes are based on an estimated assessed value for your property. In the mid-1990's, State of Wisconsin law makers recognized the struggle agricultural land owners faced from rising land prices pushing property taxes higher and higher. As a relief to this situation, the 1995-1997 Budget Act changed the standard for agricultural land use from taxation based on the market value (value land is worth) to the land's "use value". The use value designation essentially looks at the assessed value for "land

primarily devoted to farmland", and property taxes are based on what that land could generate in rental payments as agricultural crop, rather than the market value of the land. This difference in rural communities is significantly less than it is in urbanizing areas, such as La Crosse County. Although this legislative change positively affected the agricultural industry, it shifted tax expenses back to the other land use types.

This is illustrated in the recent Town of Holland's Cost of Community Services study performed by La Crosse County's University of Wisconsin Extension and the UW-Extension's Center for Land Use Education. As the Town of Holland study illustrates, during 1996 agricultural land provided an estimated \$14.28/acre in excess of the required costs for services. Following use valuation, this amount dropped to \$0.27/acre during 2004. Therefore, although agricultural taxes shifted a portion of the tax burden onto other land use categories, it still pays for

itself, in fact generating \$0.27/acre over the expenditures this land use required.

However, town residential land use in 1996 cost the Town of Holland 98.27/acre. In 2004 this had increased to \$1,196.52/acre. Therefore the costs of providing residential land use services to the Town of Holland increased over the 8 year period by \$1,098.25/acre of existing residential land.

How could this be, especially with all the growth the Town of Holland experienced between 1996 and 2004 (approximately 10% per year increased in total real estate assessed value, after inflation)? Although the Cost of Community Service does not propose a reason for this increase, we can infer some areas likely to cause fiscal increases in rapidly urbanizing townships.

- Increased transportation maintenance costs due to increased miles of roads and road wear.
- Increased costs to sand/salt/plow local roads, especially new subdivisions that are not filled.
- Increased annual costs to school districts to educate additional students
- Increased costs to school districts towards infrastructure improvements required by additional students.
- Increased costs to school districts for busing students attending local school district.

I do not bring up these issues to inflame rhetoric, but to educate on the fact that changes in land use can have effects that most people would not expect. That being, in the Town of Holland's case, as the number of agricultural acres reduced and residential lots increased, the Town's costs to

provide services to the increased population (developing the residential land) has outpaced the increased tax revenue residential development brought to the Town. Often government is blamed for lack of fiscal discipline. However during the period 1996 – 2004, the Town of Holland's taxes dropped from 13% of the total property taxes paid (1996) to 10% (2004). This Cost of Community Services study seems to suggest that development style (i.e. compactness), and availability of unimproved residential lots (note: over 300 residential lots/CSM's were available in the Town of Holland in 2005), shifts the burden of taxes from residential land use to other land use types. Should the comprehensive planning process reduce overdevelopment that has caused commercial, manufacturing and agricultural land use to cover the shifting tax burden? Use Valuation policy was used in 1995-1997 Budget Act to re-distribute the tax burden created by other land use types. Land use policy can be a tool to prevent the need to redistribute tax costs to more appropriate tax users.

The Town of Holland's Cost of Community Services study is located on the La Crosse County UW Extension website:  
<http://www.uwex.edu/ces/cty/lacrosse/cnred/index.html>

Please feel free to contact me if you have questions or comments on the study.

Impact Fees: A Quick Lesson  
By Karl Green, La Crosse County  
UW Extension

Impact fees have been discussed in some detail as municipalities look to generate revenue outside of levy limitations. Impact fees are either cash contributions, contributions of land or interests in land, imposed on a developer by a City, Village, Town of County, and are detailed in Wisconsin state statutes **66.0617, 1-10**. From these statutes I have compiled a quick list of key points regarding impact fees.

- Prior to passing an ordinance imposing an impact fee, the municipality must perform a needs assessment. Statutory requirements of a public facilities needs assessment are listed in ss. 66.0617 (4).
- Different fees may be enacted for differing types of land development.
- Impact fees shall be based on the actual capital costs (or reasonable estimates of) and shall not exceed the proportionate share of the capital costs required to serve the land development.
- Impact fees should be reduced by actual capital costs for public facility improvements paid by other payment forms such as special assessments, special charges, land dedications or fees in lieu of land dedications under ch. 236, or any other items of value.
- Impact fee amounts shall be reduced to reflect moneys received from federal or state govt. specifically received for the public infrastructure improvement.
- Impact fees may not include amounts necessary to address

existing deficiencies in public facilities.

- Impact fees shall be payable by the developer to the municipality either in full, or in municipal approved installment payments, before a building permit is approved.
- Impact fees can be waived for low-cost housing developments, as long as the amount is not passed onto any other development.
- Impact fees revenues must be placed in a segregated, interest-bearing account, and shall be accounted for separately from the municipalities other funds.
- Impact fees revenues and earned interest may be used only for capital costs for which the impact fees were imposed.
- Impact fee ordinance must specify a refund of collected impact fees is available to current property owner if impact fees collected are not spent within a reasonable time period (determined by municipality).
- A municipality's impact fee ordinance must have an appeal process in place specifying the procedure a developer may take in order to contest an impact fee

