

1989 Assembly Bill 465

Date of enactment: **April 26, 1990**  
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## 1989 WISCONSIN ACT 322

AN ACT *to amend* 60.77 (5) (f), 66.076 (1), 66.60 (1) (a) and 66.62 (1); and *to create* 66.60 (6m) of the statutes, relating to: restricting the authority of towns and town sanitary districts to levy special assessments on agricultural land for water and sewerage systems.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

**SECTION 1.** 60.77 (5) (f) of the statutes is amended to read:

60.77 (5) (f) Levy Except as provided in s. 66.60 (6m), levy special assessments to finance the activities of the district, using the procedures under s. 66.60.

**SECTION 2.** 66.076 (1) of the statutes is amended to read:

66.076 (1) In addition to all other methods provided by law, any municipality may construct, acquire or lease, extend or improve any plant and equipment within or without its corporate limits for the collection, transportation, storage, treatment and disposal of sewage, including the lateral, main and interceptor sewers necessary in connection therewith, and any town, village or city may arrange for such service to be furnished by a metropolitan sewerage district or joint sewerage system. ~~Payment~~ Except as provided in s. 66.60 (6m), payment for the same or any part thereof may be provided from the general fund, from taxation, special assessments, sewerage service charges, or from the proceeds of either municipal obligations, revenue bonds or from any combination of these enumerated methods of financing.

**SECTION 3.** 66.60 (1) (a) of the statutes is amended to read:

66.60 (1) (a) As Except as provided in sub. (6m), as a complete alternative to all other methods provided by law, any city, town or village may, by resolution of its governing body, levy and collect special assessments

upon property in a limited and determinable area for special benefits conferred upon such property by any municipal work or improvement; and may provide for the payment of all or any part of the cost of the work or improvement out of the proceeds of such special assessments.

**SECTION 4.** 66.60 (6m) of the statutes is created to read:

66.60 (6m) (a) In this subsection:

1. "Agricultural use" has the meaning given in s. 91.01 (1) and includes any additional agricultural uses of land, as determined by the town sanitary district or town.

2. "Eligible farmland" means a parcel of 35 or more acres of contiguous land which is devoted exclusively to agricultural use which during the year preceding the year in which the land is subject to a special assessment under this subsection produced gross farm profits, as defined in s. 71.58 (4), of not less than \$6,000 or which, during the 3 years preceding the year in which the land is subject to a special assessment under this subsection, produced gross farm profits, as defined in s. 71.58 (4), of not less than \$18,000.

(b) Except as provided in par. (c), no town sanitary district or town may levy any special assessment on eligible farmland for the construction of a sewerage or water system.

(c) 1. If any eligible farmland contains a structure that is connected to a sanitary sewer or public water supply at the time, or after the time, that a town sanitary district or town first levies a special assessment for the construction of a sewerage or water system in the service area in which

the eligible farmland is located, the town sanitary district or town may levy a special assessment for the construction of a sewerage or water system on the eligible farmland that includes that structure. If that connection is made after the first assessment, the town sanitary district or town may also charge interest on the special assessment at an annual rate that does not exceed the average interest rate paid by the district or town on its obligations between the time the district or town first levies a special assessment for the construction of a sewerage or water system in the service area in which the eligible farmland is located and the time it levies the special assessment on that eligible farmland. That assessment may not exceed the equivalent of an assessment for that purpose on a square acre or, if the governing body of a town sanitary district or town so specifies by ordinance, the maximum size of any lot that is in that service area and that is not devoted exclusively to agricultural use.

2. If after an initial special assessment for the construction of a sewerage or water system is levied in a service area any eligible farmland subject to subd. 1 or exempted from a special assessment under par. (b) is divided into 2 or more parcels at least one of which is not devoted exclusively to agricultural use, the town sanitary district or town may levy on each parcel on which it has either levied a special assessment under subd. 1 or has not levied a special assessment for the construction of a sewerage or water system a special assessment for that purpose that does not exceed the amount of the special assessment for that purpose that would have been levied on the parcel if the parcel had not been exempt under par. (b) or that has already been levied under subd. 1. The special assessment shall be apportioned among the parcels resulting from the division in proportion to their area. The town sanitary district or town may also charge interest on the special assessment at an annual rate that does not exceed the average interest rate paid by the district or town on its obligations between the time the district or town first levies a special assessment for the construction of a sewerage or water system in the service area in which the eligible farmland is located and the time it levies the special assessment on that eligible farmland under this subdivision. This subdivision does not apply to any eligible farmland unless the town sanitary district or town records a lien on that eligible farmland in the office of the

register of deeds within 90 days after it first levies a special assessment for the construction of a sewerage or water system for the service area in which the eligible farmland is located, describing either the applicability of subd. 1 or the exemption under par. (b) and the potential for a special assessment under this subdivision.

3. If, after a town sanitary district or town first levies a special assessment for the construction of a sewerage or water system in a service area, the eligible farmland in that service area exempted from the special assessment under par. (b) is not devoted exclusively to agricultural use for a period of one year or more, the town sanitary district or town may levy on that eligible farmland the special assessment for the construction of a sewerage or water system that it would have levied if the eligible farmland had not been exempt under par. (b). The town sanitary district or town may also charge interest on the special assessment at an annual rate that does not exceed the average interest rate paid by the district or town on its obligations between the time the district or town first levies a special assessment for the construction of a sewerage or water system in the service area in which the eligible farmland is located and the time it levies the special assessment on that eligible farmland. This subdivision does not apply to any land unless the town or special purpose district records a lien on that eligible farmland in the office of the register of deeds within 90 days after it first levies a special assessment for the construction of a sewerage or water system in the service area in which the eligible farmland is located, describing the exemption under par. (b) and the potential for a special assessment under this subdivision.

**SECTION 5.** 66.62 (1) of the statutes is amended to read:

66.62 (1) ~~In~~ Except as provided in s. 66.60 (6m), in addition to other methods provided by law, the common council of any 2nd, 3rd or 4th class city, a village board or a town board may, by ordinance, provide that the cost of installing or constructing any public work or improvement shall be charged in whole or in part to the property benefited thereby, and to make an assessment against such property in such manner as such council or board determines. Such special assessment shall be a lien against the property from the date of the levy.