

Village of Little Chute – Street Special Assessment FAQ's
September 24, 2014

What is the rationale for an assessment policy?	The Village of Little Chute has been assessing for projects at least since the 1980's.
How does a property owner benefit from a project?	Properties abutting construction projects benefit in that the infrastructure being built or replaced provides the conduit or connection between their private property and the Village's public transportation and treatment facilities. Although these improvements are located on public ways or municipal easements, the abutting properties enjoy the principal usage.
Does a special assessment need to be tied to a specific project?	Yes.
Is there a maximum width for street assessments?	Residential concrete street formulas vary up through the 38'/39' width, after that, the rates are flat. The formulas do not cap for commercial.
Is there a break for assessments for arterial streets that may not last as long?	No.
Is there a break for corner lots and other multi-frontage lots?	Yes, corner lots receive a 25' credit per side, for a total of 50'. Double frontage lots, that are not further dividable, only have to pay for the frontage on the access.
How are cemeteries and private schools assessed?	Cemeteries are assessed residential and schools are assessed a commercial rate.
How are properties with no frontage (access through an easement) assessed?	40' minimum assessment on all properties.

<p>What is the interest rate for deferred assessments?</p>	<p>The interest is dependent upon the interest the Village bonds for that year, plus.5%. In 2014, the interest rate was 2%, therefore the total rate is 2.5%.</p>
<p>Why is the special assessment not part of the tax bill so it can be paid with pre-tax dollars?</p>	<p>Unlike general real estate taxes, special assessments are assigned to selected properties for specific benefits to those properties which do not accrue to members of the community as a whole. A special assessment is not a general property tax. The tax treatment of property tax and special assessment payments on an individual's income tax return is governed by the Internal Revenue Service.</p>
<p>How does the Village assess businesses that make a profit by driving on our streets?</p>	<p>Assessments are levied according to the front foot dimensions of abutting properties for a portion of the project cost. The remainder of the cost of the projects is covered by tax payers including businesses located in the Village. This is part of the reason for the typically higher assessment rate for commercially zoned properties.</p>
<p>What impacts do projects have on the assessed value of a property?</p>	<p>The Village Assessor does not make any adjustments to the assessed value of a property as a result of public infrastructure projects. However, from a curb appeal standpoint (specifically relating to paving projects), the marketability of a home on a newly paved street would arguably be higher than a comparable home on a deteriorated street</p>
<p>What is the notification process to property owners about future assessments?</p>	<p>Currently there are 3 methods used to notify property owners about future assessments. 1) Potential buyers and sellers of properties use the Village's Real Estate Inquiry Form to request information including anticipated projects within the 5-Year Capital Improvement Program, 2) the Department of Public Works annual newsletter, and 3) the 5-Year Capital Improvement Program is adopted during the annual budget process. These same 5-year programs are also made available to the public at all times</p>

	via the Village's Web Page (www.littlechutewi.org) as part of the published annual budget document.
What is the rating system the Village uses to create the 5-Year Capital Improvement Plan?	The Village utilizes the PASER Rating System that is used state-wide.
How do streets get programmed into the 5-Year Capital Improvement Plan?	In addition to scoring the condition of each street, the Village also televises our storm sewers and sanitary sewers to determine the condition of the pipes from a structural and infiltration perspective. The age, size and number of breaks are used to determine the need to replace water mains. The Village also looks at the driveway apron condition, curb and gutter, and drainage on abutting properties. The Village then combines all the information to develop a potential replacement list. Other factors, such as State and County projects, timing of grants, private development, etc. need to be factored in as part of the creation of the 5-year plan. Finally, the 5-year plan needs to be adjusted in order to meet the funding levels for each of the corresponding budgets.
How long ahead of projects are property owners notified of special assessments?	The Department annually lists the next year projects in their annual newsletter and the streets can be found in the CIP.
Can the Village cap special assessments based on assessed property values?	No.
Is there a way to continue to special assess tax-exempt properties if we no longer special assess taxable properties?	No.
What are the revenue options besides special assessments?	Some options include increasing the tax levy through a referendum, borrowing for projects, creating a utility, or a "wheel tax."