

**VILLAGE OF WINDSOR  
VILLAGE BOARD RESOLUTION 2024-52**

**ADOPTING A POLICY REGARDING SPECIAL ASSESSMENTS**

**WHEREAS**, the Village Board of the Village of Windsor finds it prudent to adopt a set of written guidelines to be applied in the policies and procedures of levying of special assessments in the Village of Windsor; and

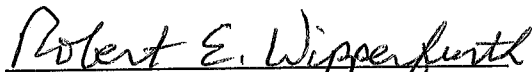
**WHEREAS**, Village staff have worked with the Village Attorney to establish the Policy for Special Assessments attached hereto as Exhibit A; and

**WHEREAS**, the Village Board finds the proposed policy, attached as Exhibit A, to be acceptable and in the public interest.

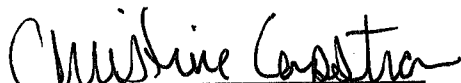
**NOW THEREFORE, BE IT RESOLVED**, by the Village Board of the Village of Windsor that it hereby approves and adopts said Policy for Special Assessments as set forth in Exhibit A.

The above and foregoing Resolution was duly adopted at a meeting of the Village Board of the Village of Windsor on June 6, 2024, by a vote of 5 in favor and 0 opposed.

**VILLAGE OF WINDSOR**

  
Robert E. Wipperfurth, President

**Attested by:**

  
Christine Capstran, Clerk

**Incorporated by Reference:**

Exhibit A: Policy for Special Assessments

## **POLICY FOR SPECIAL ASSESSMENTS**

### **Village of Windsor, Wisconsin**

**Adopted June 6, 2024**

#### **I. PRIMARY PURPOSE OF SPECIAL ASSESSMENTS**

Special assessments are used as a method to finance certain local public improvement projects and services which are not appropriate for finance by the general tax levy or Village of Windsor funds. Special assessments are flexible and can be used to pay for streets, sewer and water facilities, condemnation of lands, streetlights, or other public improvements. Special assessments, and/or charges, can also be used for public services such as tree care, snow and ice removal, street maintenance, sewer services, weed cutting, and refuse collection. In the case of such special charges for current services rendered, the provisions of Sec.66.0627, Statutes shall apply. Special assessments are only to be used in instances where the public improvements or services have benefit to certain specific properties -- as opposed to public improvements or services benefiting the Village as a whole. In some instances, there may be benefit to both the community and the property, and in these cases apportionment of assessments may be made.

#### **A. PURPOSE OF POLICY**

The purpose of this policy document is to describe the policies and procedures which special assessments in the Village. Although the special assessment law is flexible and permits most any public improvement (whether new or reconstruction), or public service to be specially assessed, the Village of Windsor has, by past practices, followed written and unwritten policies regarding assessments. This document is presented to provide written guidelines to be applied in the policies and procedures of levying of special assessments in the Village of Windsor.

#### **B. POLICY REVISIONS**

It is anticipated that the requirements of this policy will, from time to time, be updated to reflect the conditions appropriate for the time period. Such changes, revisions, or modifications shall not be made retroactive to special assessments and proceedings previously implemented, except in the event of changes, reconstruction, relocation, or other such reasons requiring the consideration of the levying of new or additional special assessments, when determined by the Village Board to be in the best interest of the Village.

#### **C. AUTHORITY TO SPECIAL ASSESS**

The Village of Windsor may proceed to specially assess property under powers granted it pursuant to the special assessment statute, Wis. Stat 66.0703. In addition to other methods provided by law, the Village has adopted a local ordinance under the authority granted in Statute 66.0701, which permits the Village to specially assess the installation or construction costs of any public work or improvement by alternative procedures identified in the local ordinance. This ordinance permits the Village to levy special assessments subsequent to the completion of the public work or improvement. This document is intended to establish the procedures for the Village to undertake special assessments by local ordinance, as authorized in Wis. Stat. 66.0701, in addition to the procedures established in Wis. Stat. 66.0703, or pursuant to other authorizing Statutes.

D. GENERAL STATEMENT OF INTENT

In full accordance with the provisions of law, and when in the best interest of the Village, it is the Village of Windsor's intent to not specially assess for the costs of street, sidewalk and path replacement and initial construction in the Village. This policy shall not be interpreted as conflicting with the Village's ordinances including the special assessment ordinances or the land division ordinance, but is intended to be interpreted as a guideline in the application of special assessment proceedings. In the event of a direct and irreconcilable conflict between the policies and procedures manual and Village ordinance, the ordinance shall control. The Village Board may amend or rescind this policy at any time if it deems appropriate to do so in the public interest.