Town of New Glarus

NOTICE OF PUBLIC HEARING ORDINANCE 2024-01 TO AMEND CHAPTER 80 IMPACT FEES AND ASSOCIATED PUBLIC FACILITIES NEEDS ASSESSMENT STUDY

WEDNESDAY, FEBRUARY 14, 2024

LOCATION: New Glarus Town Hall 26 5th Avenue New Glarus, WI 53574 DATE: Wednesday, February 14, 2024 TIME: Approximately 6:15 PM

NOTICE IS HEREBY GIVEN that the Board of Supervisors for the Town of New Glarus, County of Green, will conduct a public hearing to consider the revision of the Town of New Glarus Public Facilities Needs Assessment Study as prepared by Vierbicher and the associated Ordinance 2024-01, an ordinance to amend Chapter 80 Impact Fees, at approximately 6:15 PM on Wednesday, February 14, 2024 at the New Glarus Town Hall, following the adjournment of the Public Hearing for the proposed Talarczyk Trust land division.

- A. There will be a public hearing on the proposal; the Town Planning Consultant will be allotted 15 minutes to explain the proposal
- B. Members of the public will be recognized to speak for 5 minutes each

After the public hearing has adjourned, the discussion will be among the Town Board members only at the regular Town Board meeting that follows.

Complete Documents may be reviewed on our website: <u>www.townofnewglarus.com</u> under the Agendas/Minutes heading.

Chris Narveson, Chair New Glarus Town Board

Join Zoom Meeting: https://us06web.zoom.us/i/87860792292?pwd=fRKC7Uu7ageDhbMYUTtJogbjBt3Gex.1

Meeting ID: 878 6079 2292

Passcode: 854693

Dial by your location: +1 312 626 6799

POSTED 01/17/2024: New Glarus Town Hall New Glarus Garage New Glarus Post Office <u>https://townofnewglarus.com/</u> PUBLISHED: Post Messenger Recorder on January 25, 2024 and February 1, 2024

Persons requiring additional services to participate in a public meeting may contact the Town Clerk for assistance at 527-2390

Public Facilities Needs Assessment and Impact Fee Study Town of New Glarus, Wisconsin

Prepared For: Town of New Glarus PO Box 448 New Glarus, WI 53574

Prepared By: Vierbicher 999 Fourier Drive Ste. 201 Madison, Wisconsin 53717

Prepared On: November 7, 2023

Approved On: February 14, 2024

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Acknowledgments

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SECTION 1: INTRODUCTION

Under <u>Wisconsin Statute 66.0617</u>, state municipalities may adopt impact fees to pay for the proportionate share of facilities needed to serve new development, which includes public facilities, parks and recreation, library, and transportation capital costs. Under Wisconsin Statutes, a municipality may establish an impact fee in an amount to meet all or part of the requirements for the construction, expansion, or improvements of public facilities needed to serve the development.

New development should not be required to pay for existing facilities or to correct deficiencies in existing facilities. Therefore, this Needs Assessment provides an inventory of existing facilities and deficiencies in the quantity or quality of those facilities, then calculates future needs and the percentage attributable to future development.

Overview/ Impetus for the Updated Study

The Town of New Glarus has been continually growing for the past 20 years and will continue to grow. The Town has an extensive agricultural history that has changed over the years due to the construction of residential subdivisions and changes in agricultural practices toward larger equipment and larger farm acreage.

This document includes an analysis of demographic trends and housing unit trends plus an inventory of existing facilities, existing deficiencies, and future needs. This information along with proposed impact fee calculations will be used to determine the proposed impact fee per new dwelling unit. The impact fees included in this document include Library Facility Impact Fee, Park Impact Fee, Highway/Transportation Impact Fee, and Town Facility Impact Fee.

In 2021, the Town retained Vierbicher to update impact fees, which required an evaluation of needs that this Needs Assessment establishes and recommends for impact fees. This report utilized existing municipal documents as baseline data and for future population projections to satisfy the requirements of <u>Wisconsin Statutes 66.0617</u> to properly allocate cost for public facilities between existing development and new developments, which informed the revised fee ordinance. In September 2022, Barrientos Design and Consulting produced a Space Needs Assessment for the Public Works garage plus Town Hall. In December 2022, the Town purchased the Hayes Property, a ~96.41 acre parcel along Hwy 39, for \$1,350,000. The recorded CSM No. 5601 split the land into four (4) parcels, with the intent to have the first Town Park, plus a New Town Hall and Public Works garage. These actions were taken into account when preparing this analysis.

The previous Needs Assessment study was conducted in April 2008. This updated study will allow the Town to implement impact fees to meet the needs of future residents and reflect the costs of those improvements.

Future Growth Needs

The Town should revisit the Public Facilities Needs Assessment and Impact Fee Study annually to discuss Town growth and future needs. The following is an example of how to estimate the impact fee per facility.

- 1. Inventory existing public facilities.
- 2. Identify the desired service level standard that the Town wants to provide.
- 3. Identify existing facility deficiencies based on service level standards.
- 4. Identify public facility, improvement, or expansion needs based on projected growth and service level standards.
- 5. Estimate reasonable capital costs of anticipated facilities.
- 6. Subtract the cost of facilities attributable to deficiencies.
- 7. Calculate impact fee based on anticipated growth Divide estimate cost attributed to new development by the number of units expected to be built.

For number seven, this 2023 update determined that 38% (190 housing units) of the costs could be attributed to future development. The timing of any future Public Facility Assessment and Impact Fee Study will determine the percentage that should be attributed to future development. All future impact fees will need to follow the process as noted on page 4 Process for Adopting or Amending an Impact Fee Ordinance.

Authority to Impose Impact Fees Under Wisconsin Statutes

In 1993, Wisconsin Act 305 created Section §66.55 (now §66.0617) of the Wisconsin Statutes, which provides the authority for cities, villages, and towns to impose impact fees on new development for recovering capital costs of public facilities. The statute specifies the type of facilities for which impact fees may be imposed and prescribes the procedural requirements for impact fee ordinances enacted by a municipality. According to the statutes: "A municipality may enact an ordinance under this section that imposes impact fees on developers to pay for the capital costs that are necessary to accommodate land development." Before amending the fees, the municipality must conduct a Facilities Needs Assessment to assess the needs of the community and the possible costs associated with land acquisition and construction of new facilities. Any funds collected must be used within eight years. If the collected impact fees are not used within eight years, the municipality must either refund the fee or apply for an extension.

Eligible Facilities to Allocate Impact Fees

The impact fee statute allows the use of impact fees for a wide variety of public facilities projects. Public facilities do not include facilities owned by a school district. Impact fees provide a mechanism to ensure that new developments are adequately served by public facilities. Eligible uses for Impact Fees:

- Highways, transportation facilities, and traffic control devices
- Sewage and water treatment facilities
- Water pumping, storage, and distribution systems
- Parks, Playgrounds, Land for athletic fields
- Solid waste and recycling facilities
- Fire, law enforcement, and emergency medical facilities
- Libraries

Ineligible Facilities to Allocate Impact Fees

- School district facilities
- Vehicles
- Operation and maintenance expenses
- Deficiencies in existing public facilities
- Purposes other than those for which the fees were collected (Wis. Stat. § 66.0617(f))

Overview of Impact Fee Requirements

State Statutes - 66.0617 - require the preparation of a Needs Assessment before an ordinance can be adopted that imposes impact fees on new development. The needs assessment must include the following:

- 1. An inventory of existing public facilities, including an identification of any existing deficiencies¹ in the quantity or quality of those public facilities for which it is anticipated that an impact fee may be imposed.
- 2. An identification of the new public facilities, or improvements or expansions of existing public facilities that will be required because of land development for which it is anticipated that impact fees may be imposed. This identification shall be based on explicitly identified service areas and service standards.

¹ "Deficiency" means the amount by which debt service required to be paid in a calendar year exceeds the amount of revenues estimated to be derived from the ownership and operation of the public improvement for the calendar year, after first subtracting from the estimated revenues the estimated cost of paying the expenses of operating and maintaining the public improvement for the calendar year.

3. A detailed estimate of the capital costs of providing the new public facilities or the improvements or expansions in existing public facilities identified in No. 2, including an estimate of the effect of recovering these capital costs through impact fees on the availability of affordable housing within the political subdivision.

Impact fees must meet the following standards:

- 1. Bear a rational relationship to the need for new, expanded, or improved public facilities that are required to serve land development.
- 2. May not exceed the proportionate share of the capital costs that are required to serve land development, as compared to existing uses of land within the political subdivision.
- 3. These are based upon actual capital costs or reasonable estimates of capital costs for new, expanded, or improved public facilities.
- 4. Are reduced to compensate for other capital costs imposed by the political subdivision with respect to land development to provide or pay for public facilities, including special assessments, special charges, and dedications or fees in lieu of land dedications under Ch. 236 or any other items of value.
- 5. Are reduced to compensate for money received from the federal or state government specifically to provide or pay for the public facilities for which the impact fees are imposed.
- 6. May not include amounts necessary to address existing deficiencies in public facilities.
- 7. Must be payable by the developer to the political subdivision, either in full or in installment payments that are approved by the political subdivision, before a building permit may be issued, or other required approval may be given by the political subdivision.

Process for Adopting or Amending an Impact Fee Ordinance

- 1. Prepare needs assessment.
- 2. Prepare a new or revised ordinance.
- 3. Public review of needs assessment (20 days prior to public hearing).
- 4. Hold a public hearing with a Class 1 Notice.
- 5. Adopt new or revised ordinance.
- 6. If a newly established ordinance, create an impact fee account.
- 7. Implement and monitor accounts and projects.

SECTION 2: BACKGROUND INFORMATION

Demographic Trends and Population Projections

Due to its proximity to Madison, the Town is experiencing continuous growth, especially through the construction of new residential subdivisions. The Town is expected to grow at least 29% in population by 2030. The Population Trends and Projections (Table 1) below shows the demographic trends. The growth will impact land needs, public facilities costs, and recreational needs.

The average household size has slightly increased from 2.88 in 2010 to 3.02 in 2021 and the population is still growing. The Town's persons per household is higher than the State's 2.31 average household size.

The total number of Housing Units in the Town is expected to increase by 190 units by the year 2030 from the current estimated amount of 505 to 695 units.

Year	2000	2010	2015	2020 Census	2021	2025	2030	Additional Population by 2030	Percent Change 2021 - 2030
				Populatio	on				
Town of New Glarus	943	1,381	1,306	1,393	1,421	1,700	1,840	419	29%
Village of New Glarus	2,111	2,162	2,128	2,266	2,244	2,290	2,320	76	3%
Total	3,054	3,543	3,434	3,659	3,665	3,990	4,160	495	14%
Library Population*	5,342	5,746	6,055	6,298	6,348	6,540	6,786	438	7%
Town of New Glarus	18%	24%	22%	22%	22%	26%	27%	-	
Village of New Glarus	40%	38%	35%	36%	35%	35%	34%	-	
Surrounding Population	42%	38%	43%	42%	43%	39%	39%	-	
				Househol	ds				
Year	2000	2010	2015	2020 ACS	2021	2025	2030	Additional Households by 2030	Percent Change 2021 - 2030
Town of New Glarus	332	503	521	512	505	634	695	190	38%
Village of New Glarus	864	885	946	815	943	977	996	53	6%
Total	1,196	1,388	1,467	1,327	1,448	1,611	1,691	243	17%

Table 1: Population Trends and Projections

* Source: Census, ACS, and DOA Population Projections

SECTION 3: HIGHWAY/TRANSPORTATION FACILITIES IMPACT FEE

Highway/Transportation Facilities

The Town's Comprehensive Outdoor Recreation Plan (CORP) 2017 states that nine trails would be developed. One trail was developed between 2017 and 2022. The Parks Commission updated the CORP in 2022, with an amendment in spring 2023 to support the pursuit of a Knowles-Nelson Grant through the DNR. The CORP amendment included a new trail along STH 39 with high priority: connecting the existing Durst Road trail to the first Town Park 0.6 miles (~3,170ft) to the west. In July 2024, the Town amended a DNR trail grant, changing the trail along CTH NN to the STH 39 trail location. As a result, there are now two (2) high-priority trail projects whose attributes are used to calculate the Highway/Transportation Facilities Impact Fee. These trails allow safe paths and transportation options for existing and new residential developments around the Town, and connect to the existing State trails, existing state parks, and the Village of New Glarus.

The total length of the two Town trails is 5,970 linear feet. Trails within the future park are taken into consideration for the Park Impact Fee. The total estimated costs are \$248,128. Only 38% of the costs can be attributed to future growth in the number of households. Thus after considering \$45,000 in potential grants, the cost attributed to new growth is \$49,288. When divided by the 190 projected housing units to be built, the calculated impact fee per unit is \$259. The Town does not have to charge this full amount per unit. However, the Town cannot charge *more* than this amount for the Highway/Transportation Facilities impact fee is \$250.

	Trail	Length L.F.	Estimated Construction Cost	Engineering	10% Contingency	Total
1	State Trunk Highway 39 - from Durst Rd to the First Town Park.	3170	\$115,751.00	\$20,000.00	\$11,575.10	\$147,326
2	Valley View Rd - from Sugar River Trail to Edelweiss Rd.	2800	\$84,000.00	\$8,400.00	\$8,400.00	\$100,800
	Total	5970	\$199,751.00	\$28,400.00	\$19,975.10	\$248,126
	Utilization of future development (38%)					\$94,288
	Credit for grants/other funding					\$45,000
	Total for Impact Fee					\$49,288
	Impact Fee per Unit (190 units)					\$259
	Suggested Fee per Unit					\$250

Table 2: Highway/Transportation Facilities Impact Fee Calculation

SECTION 4: PARK IMPACT FEE

This analysis evaluates the existing parkland currently within the Town of New Glarus. There are no schools within the Town Boundary, thus no school playgrounds, in the Town. There are nearby State Parks, but the state parks mainly have recreational activities such as hiking.

Type of Parks

Tot lot

A tot lot is a small park with easy access to residential areas designed specifically for pre-school children. Typically serves children within a 1 to 4-block radius - or approximately 1/4 mile. Currently, there are no tot lots in the Town.

Neighborhood Park

A neighborhood playground/park is a "walk to" park serving the people of a residential area with a service radius of one-half mile. Currently, there are no neighborhood parks in the Town.

Community Park

A Community Park is a major park facility that serves all Town residents. The service area is a 20minute drive - at 25 mph this translates into an 8.2-mile service radius. New Glarus does not have a community park. The community park is intended to serve the active and passive recreational needs of a number of neighborhoods or medium-sized municipalities. Community parks usually also offer areas for passive recreation use such as wood areas and walking trails, scenic lookouts, botanical gardens, multiple shelters, grills, and picnic areas. Off-street parking areas for vehicles and bicycles, permanent restroom facilities, shower facilities, and lighting are common.

Town CORP Park Goals

- Provide active and passive recreational lands to meet current and future recreational needs of the community and visitors.
- Provide safe and efficient pedestrian and bicycle access between residential neighborhoods, schools, the Village, and other recreational activities.
- Preserve and enhance environmental corridors.
- Coordinate park and recreation planning development.
- Continue education and awareness programs.

Town CORP Park Objectives

- Obtain additional lands for a community park based on demand by increasing populations, or the environmental and recreational significance of the land.
- Develop a trail system throughout the Town to link schools, state parks, and the Sugar River Trail.
- Link subdivision areas to the Village by pedestrian/bike trails.

• Preserve areas planned for future parks and recreational trails from development.

Town Park Acreage Deficiency and Projections

The Town only has one passive park, Blue Bird Conservancy. The Town's amended 2023 CORP notes the Town purchased 96.41 acres of land for \$1.35m in December 2022. An 11.5-acre farmette was sold. The 60.36-acre site will host a Town Park, and the Town is currently pursuing creating the park for its residents.

Table 3 illustrates the facility standards for each type of Park. The service area of a Community Park is 8.2 miles; the planning standard for this analysis is 6.5 acres/1,000 people.² While the Town has purchased land for a park, it has not had amenities built yet. Therefore, the Town is currently at zero (0) acres per 1,000 residents. The Town has a deficiency for its **current** population of 11.42 acres. Furthermore, the Town has a deficiency of 15.09 acres for its **projected** 2030 population. Subtracting the current deficiency of 11.42 acres from the 15.09 acres needed to service the 2030 population means 3.67 acres can be attributed to future development.

	Community Parks	Neighborhood Parks	Tot Lots	Total
Service Area (miles)	8.2	0.5	0.25	-
Planning Standard (acres/1000 population)	6.5	1.5	0.2	-
Current Park Acreage	0	0	0	0
Current acres Per 1,000	0	0	0	0
Acres Needed to Meet Needs of Current Population (Planning Standard)	9.05	2.09	0.28	11.42
Acres Needed to Meet Needs of Future Population (Planning Standard)	11.96	2.76	0.37	15.09
Difference of Acres Needed to Meet Projected Population (2030)	2.91	0.67	0.09	3.67
% Utilization by New Development (2030)	24%	24%	24%	24%

Table 3: Park Acreage per 1,000 Population

Table 4 provides the estimated costs for park amenities. Given the extensive size (60 acres) of the parkland, an estimate of twelve (12) acres was used for certain facilities costs calculated on a unit cost per acre, such as parking. Based on the 2023 Knowles-Nelson submission, an estimate of ~6,300 LF of trail is planned within the park. While the Town does have a significant parkland deficiency for its current residents, the new park will alleviate the parkland deficiency. With a purchase cost equivalent to \$14,000 an acre, the 60.36-acre site cost \$845,202. However, given that this land has been purchased already, the purchase price may not be calculated as a component for which a Park Impact Fee may cover. Therefore, Table 4 codes 'Land Acquisition' for 'Community Park' as \$0.

² The National Recreation and Park Association (NRPA) recommend approximately 10 acres of parkland per 1,000 residents. The Town of New Glarus is currently below that standard with zero (0) acres per person.

Table 4: Estimated Park Costs

Estimated Costs to Meet Development Need	Community Park	Neighborhood Park	Tot lots	Total
Land Acquisition	\$O	\$38,640	\$14,000	\$52,640
Site Preparation	\$300,000	\$13,800	\$5,000	\$318,800
Landscaping	\$120,000	\$5,520	\$2,000	\$127,520
Shelters	\$200,000	\$100,000	-	-
Restroom Facilities	\$500,000	\$138,000	-	-
Picnic Facilities (tables, grills, etc.)	\$96,000	\$22,080	\$8,000	\$126,080
Park Furniture (lights, benches, etc.)	\$24,000	\$5,520	\$2,000	\$31,520
Playground	\$150,000	\$96,600	\$35,000	\$281,600
Trails	\$75,600	\$13,800	-	\$89,400
Parking per Acre	\$240,000	\$55,200	\$20,000	\$315,200
Estimated Future Inflation Costs (4-year)	\$26,000	\$8,000	\$2,000	\$36,000
Total Cost	\$1,731,600	\$497,160	\$88,000	\$2,316,760

Table 5 shows the per unit impact fee. The total fee is \$1,069; \$807 for a community park, \$227 for a neighborhood park, and \$35 for a total lot. It is our recommendation based on the analysis that the Park Impact Fee is \$1,050.

Table 5: Park Impact Fee

	Community Park	Neighborhood Park	Tot lots	Total
Cost to Meet Development Needs	\$1,731,600	\$497,160	\$88,000	\$2,316,760
Credit for Grants/Corporation Funding	(\$50,000)	(\$25,000)	(\$15,000)	(\$90,000)
Costs after Credit for Grants/Corporation Funding)	\$1,681,600	\$472,160	\$73,000	\$2,226,760
Portion Attributed to New Development (3.67 acres)	\$403,584	\$113,318	\$17,520	\$534,422
Percent to New Development (38%)	\$153,362	\$43,061	\$6,658	\$203,081
Impact Fee per Unit (190 units)	\$807	\$227	\$35	\$1,069
Suggested Fee per Unit	\$800	\$220	\$30	\$1,050

SECTION 5: NEW GLARUS LIBRARY IMPACT FEE

The Town has a great relationship with the New Glarus Public Library. Plans for a new, expanded Library have been discussed for several years. The estimated cost for the new library is \$4,255,546. The Town wants to support the new library because the Town is considered part of the Library Service Population.

To determine the Library Impact Fee, this Study used the New Glarus Library Service Population³ that was prepared in 2014. Table 6 illustrates the Town and Village population along with the Library Population, and the percentage the Town represents of the Library Population. The Library Service Population data did not explicitly provide the exact percentages per the Village of New Glarus, Town of New Glarus, and the surrounding areas, these values were manually calculated.

The New Glarus Library Service Population document provided actual values for 2001, 2003, 2005 (removed as outlier), 2007, and 2009. Charting these values and preparing a line of best fit allowed Vierbicher staff to interpolate 2015, 2020, and 2021 values. The 2025 population value was in the document as a projection, which allowed for an extrapolation to the year 2030.

For this Needs Assessment, the Town as a percentage of the entire service area population (27%) in 2030 is used.

Year	2000	2010	2025	2030
	Pop	oulation		
Town of New Glarus	943	1,381	1,700	1,840
Village of New Glarus	2,111	2,162	2,290	2,320
Total	3,054	3,543	3,390	4,160
Library Population*	5,342	5,746	6,540	6,786
Town of New Glarus	18%	24%	26%	27%
Village of New Glarus	40%	38%	35%	34%
Surrounding Population	42%	38%	39%	39%

Table 6: New Glarus Library Service Population

³ https://www.newglaruspubliclibrary.org/sites/www.newglaruspubliclibrary.org/files/Service%20Population.pdf

Table 7 illustrates the calculated Library Impact Fee. The Town portion would be \$1,148,973 (27%), however, the impact fee cannot consider current deficiencies and can only base the impact fee on future population. Thus, the future population (38% of \$1,148,973) should only be considered for the impact fee. This translates into \$2,298 per unit. It is our recommendation based on the analysis that the Library Impact Fee is \$2,000.

Facility	Estim	ated Construction Cost
New Library - Estimates from New Glarus Library	\$	4,255,456
Town of New Glarus 2030 Service Population (27%)	\$	1,148,973
Utilization by future development (38%)	\$	436,610
Impact Fee per Unit (190 units)	\$	2,298
Suggested Fee	\$	2,000

Table 7: New Glarus Library Impact Fee

SECTION 6: NEW GLARUS PUBLIC FACILITIES IMPACT FEE

The Barrientos Report in September 2022 noted deficiencies in the current Town Hall plus Public Works Garage when anticipating future growth. The following excerpt from the report discusses Town Hall:

"If there were a contentious topic to discuss for an Annual Town Meeting or Special Town Meeting of the Electorate, the current meeting space would be inadequate, and the Town would need to rent a space for such an event. There is a concern expressed by staff that Town record keeping may require more secure storage space and shelves than are currently available."

Regarding the Public Works garage:

"The garage facility only minimally meets the operational needs and does not provide proper working conditions for staff. The existing facility has previously been identified as deficient and will continue to be deficient given that the population of the Town is rising. [The] [garage] is not set up for efficient operations."

As a result, it is prudent to plan for future, new facilities. The Barrientos study suggested a new Public Works Garage, Crew Addition, Salt Storage, Brush site, and Public Meeting Hall w/ record storage (new Town Hall) on an estimated seven (7) acre site would be doable in one phase for \$4,268,816. It should be noted the land the Town purchased in December 2022 could host these new facilities on a fraction of the site. However, the land cost may not be recouped, as the costs have already been expended.

Table 8 outlines the current facilities versus the potential replacements. Table 9 outlines the estimated construction cost of \$4,268,816, and the 38% attributable to the 190 new households by 2030, a value of \$8,538. It is our recommendation based on the analysis that the New Glarus Public Facilities Impact Fee is \$1,500.

	Current	Facility	New Facili	Net	
	Building Footprint (sq. ft.)Parcel Size (acres)		Building Footprint (sq. ft.)*	Parcel Size (acres)	change (sq. ft.)
Town Hall	1,725	0.35	2,520	7	795
Public Works Garage	3,360	0.22	9,135	/	5,775
Total	5,085	0.57	11,655	-	6,570

Table 8: Existing and Needed Public Works Facility Comparison

* Possible crew addition + garage space. Does not include 500 sq. ft. possible storage addition

Table 9: Facility Cosst and Impact Fee Calculation

Facility	 stimated ruction Cost
Town Hall, PW Garage, 'Crew Addition' space, Salt Storage, Brush Site	\$ 4,268,816
Utilization by future development (38%)	\$ 1,622,150
Impact Fee per Unit (190 units)	\$ 8,538
Suggested Fee	\$ 1,500

SECTION 7: TOTAL IMPACT FEE

There are four (4) Impact Fees in this study:

- The Highway/Transportation Impact Fees,
- The Park Impact Fees,
- The New Glarus Library Facility, and
- The Public Facilities Impact Fee

The maximum total impact fee that the Town can charge is listed below per each category. It is our recommendation based on the analysis and discussions about future costs with the Town that the total impact fee is \$4,800 and the suggested fees per category are listed below.

Maximum Total Impact Fees

Total Impact Fees	\$12,164
Public Facilities (Town Hall, PW Garage)	\$8,538
New Glarus Library Impact Fees	
Park Impact Fees	
Highway/Transportation Impact Fees	\$259

Suggested Total Impact Fees

Total Impact Fees	\$4,800
Public Facilities (Town Hall, PW Garage)	\$1,500
New Glarus Library Impact Fees	
Park Impact Fees	\$1,050
Highway/Transportation Impact Fees	\$250

SECTION 8: IMPACT ON HOUSING

Wisconsin state statutes require the estimation of the effect of imposing an impact fee on the affordability of housing within the community. It is important to take current affordable housing options into consideration when assessing the ability to implement impact fees.

In compliance with state law, Table 10 shows the estimated costs of the median mortgage, property taxes, and insurance in the Town with and without the proposed impact fees applied. Using the assumptions for a home in the Town, this study finds that the impact fee requirements will have minimal effect on the provision of affordable housing in the Town of New Glarus.

Item	Value (\$)	Basis / Source
Median Housing Value	\$374,300	2021 ACS
Annual Cost of Housing		
Annual Mortgage Payment	\$26,364	30 years 8.0% (20% downpayment)
Estimate of Property Taxes	\$6,264	2021 ACS
Estimate of Insurance	\$1,200	Estimated 0.003% of Home Value
Total Principal, Interest, Taxes, and Insurance (PITI)	\$33,828	
Median Household Income	\$115,625	2021 ACS
Mortgage Payment as Percent of Income	23%	\$26,364/115,625
PITI as Percent of Income	29.3%	
Added to Annual Mortgage for Impact Fees	\$160	\$4,800/30 years
Annual Housing Cost with Fees	\$33,988	33,828 + 160
Percent increase in Annual Payment	0.47%	
Payment + Fees Percent of Income	29.4%	
Increase in Percent of Income for Housing	0.14%	

Table 10: Impact on Affordability of Housing

SECTION 9: IMPLEMENTATION AND ADMINISTRATION

This plan is subject to the rights of private property owners and will only be applied to individuals wishing to add or make changes to the property owner's dwelling units. The Town should amend its current ordinance to reflect the recommendations in this study.

MANAGING IMPACT FEES

Impact fees must be collected at the time building permits are issued. Collected fees are placed in a separate interest-bearing account and must be used within eight years for the capital improvement initially specified. The impact fees and any interest earned on the account balance must be expended only for the facilities for which the fees have been imposed. Impact fees may be used to pay directly for project costs or may be used to pay for the debt service on bonds issued to finance a capital project.

In order to ensure that impact fees are not used to pay for more than the proportionate share of capital costs for facilities needed to serve new development, the public facilities need assessment should be referenced when determining the amount of impact fee revenues to apply to facility funding. If a project is modified from what is detailed in the needs assessment, it may be necessary to review and update the needs assessment and impact fee ordinance. The impact fees pay for capital costs of public facilities but do not cover operation or maintenance costs. To accomplish the implementation, the Town Chair should work with the Public Works director, and the Town Clerk-Treasurer to make sure the impact fee process is set up appropriately.

It is recommended that the Town take the following steps to ensure that impact fees are expended within the statutory time limits and that fees are properly applied to the projects shown in the public facilities needs assessment:

- Maintain a spreadsheet or other list of the amounts collected, showing the date paid, tax key, property owner, number of units, fee per unit, and total amount paid for each type of fee.
- Maintain a spreadsheet showing the projects funded through impact fees, by type of fee. At a minimum, it should show the year of the project, a brief description, total cost (including construction and legal, engineering, etc.), the amount of cash financed from impact fees, the amount borrowed, a debt service schedule and the share of debt service to be paid from impact fees. Ideally, this spreadsheet would also be linked to a sheet showing the balance of impact fee funds by account, showing payments made from each impact fee fund for cash financing and debt service payments.

Chapter 80

IMPACT FEES

§ 80-1.	Purpose and intent.	§ 80-11.	Administration of impact
§ 80-2.	Authority.		fees.
§ 80-3.	Applicability.	§ 80-12.	Impact Fee Schedule.
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§ 80-5.	Public facilities needs assessment.	§ 80-14. § 80-15.	Appeals. Effect of impact fee on
§ 80-6.	Public hearing; notice.		zoning and subdivision
§ 80-7.	Finding of reasonableness and statutory compliance.	§ 80-16.	regulations. Impact fee as additional and
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§ 80-9.	Use of funds.	§ 80-17.	Amendments.
§ 80-10.	Payment and collection of fees.	§ 80-18.	Liberal construction; severability.

[HISTORY: Adopted by the Town Board of the Town of New Glarus 5-6-2008; amended in its entirety 9-13-2011. Amended February 14, 2024. Subsequent amendments noted where applicable.]

GENERAL REFERENCES

 Building construction — See Ch. 15.
 Land division and subdivision — See Ch. 110.

 Extraterritorial zoning — See Ch. 50.

§ 80-1. Purpose and intent.

- A. Whenever a tract of land is created by a subdivision or recording of a certified survey map, there is imposed an impact fee for the purpose of defraying the cost of identified capital costs that are necessary to accommodate the new land development. Each such impact fee shall be adopted using the procedures of this chapter. Impact fees shall be due and payable in full upon the issuance of a building permit by the Town or, if applicable to commercial property, by the state. The Town shall require the land developer to include provisions securing payment of impact fees in the developer's agreement between the Town and the developer.
- B. This chapter is intended to impose impact fees in order to finance public utilities and facilities, the demand for which is generated by new development. The Town is responsible for and will meet, through the use of general Town revenues, all capital improvement needs associated with existing development. Only needs created by new development will be met by impact fees. Impact fees shall be spent on new or enlarged capital facilities improvements required by new developments that pay the fees.

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§ 80-2. Authority.

Authority for this chapter is provided by Wis. Stat § 66.0617. The provisions of this chapter shall not be construed to limit the power of the Town to adopt any ordinance, other impact fee or other fee pursuant to any other source of local authority or to utilize any other methods or powers otherwise available for accomplishing the purposes set forth herein, either in lieu of or in conjunction with this chapter.

§ 80-3. Applicability.

This section shall be uniformly applicable to all new development that occurs within the Town of New Glarus.

§ 80-4. Definitions.

The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

ABANDONED — A residential structure shall be determined abandoned if, at the time of the Impact Fee Ordinance adoption (May 6, 2008February 14, 2024), three of the following pertain as determined by the Town Building Inspector, Plan Commission or Town Board:

- A. There is no evidence of human activity at the structure.
- B. If the structure has not been properly maintained and fallen into disrepair (e.g., the roof has collapsed or attachments are falling down, windows are broken, or doors are falling off and unattached).
- C. Unlicensed wild animal activity is present within the house.
- D. The structure does not have an address or fire number.
- E. The yard landscape is unkempt (not mowed or no evidence of human travels).

BUILDING PERMIT — The permit required for new construction and additions pursuant to Town of New Glarus Code. The term "building permit," as used herein, shall not be deemed to include permits required for remodeling, rehabilitation, or other improvements to an existing structure or rebuilding a damaged or destroyed structure, provided there is no increase in the number of dwelling units resulting therefrom.

CAPITAL COSTS — The capital costs to construct, expand or improve public facilities, including the cost of land, and including legal, engineering and design costs to construct, expand or improve public facilities, except that not more than 10% of capital costs may consist of legal, engineering and design costs unless the Town demonstrated that its legal, engineering and design costs which relate directly to the public improvement for which the impact fees were imposed exceed 10% of capital costs. "Capital costs" does not include other noncapital costs to construct, expand or improve public facilities or the costs of equipment to construct, expand or improve public facilities.

CAPITAL IMPROVEMENTS — Public facilities that are treated as capitalized expenses according to generally accepted accounting principles and does not include costs associated with the operation, administration, maintenance or replacement of capital improvements, nor does it include administrative facilities.

IMPACT FEES

DEVELOPMENT — Any man-made change to improved or unimproved real property, the use of any principal structure or land, or any other activity that requires issuance of a building permit.

DWELLING UNIT — Each separate living unit authorized to be constructed on the parcel of land. For example, a single-family residence shall be considered one dwelling unit; a duplex shall be considered two dwelling units; a four-family apartment building shall be considered four dwelling units, etc.

HABITABLE — A residential structure shall be determined habitable if, at the time of the Impact Fee Ordinance adoption (May 6, 2008February 14, 2024), three of the following pertain as determined by the Town Building Inspector, Plan Commission or Town Board:

- A. Mechanical and electrical services are connected and usable.
- B. The structure has an assigned fire number or mailing address.
- C. There is a legal access for emergency vehicles, consistent with the requirements of Town Code Chapters 36 and 75.
- D. The asset value (of the structure or entire parcel) exceeds \$10,000.
- E. If under construction, the roof, doors, windows and walls are substantially complete as determined by the Building Inspector.
- F. An occupancy permit was issued by the Town prior to May 6, 2008.

IMPACT FEE — Any charge, fee, or assessment levied pursuant to this chapter when any portion of the revenues collected is intended to fund any portion of the capital costs of public facilities or capital improvements identified in this chapter and/or the public facilities needs assessment.

LAND DEVELOPMENT — The construction or modification of improvements to real property that creates additional residential dwelling units within the Town or that result in nonresidential uses that create a need for new, expanded or improved public facilities within the Town.

MANUFACTURED HOME — A living space that is transportable in one or more sections and is designed to be used with a permanent foundation and connected to required utilities. The term "manufactured home" includes a mobile home but does not include a "mobile recreational vehicle" which is subject to impact fees when connected.

MOBILE HOME — A living space that is transportable in one section, is built on a mobile, permanent chassis, and is designed to be used without a foundation. It may be temporarily connected to utilities.

NEEDS ASSESSMENT — The assessment of needs required to identify public facility costs for the purpose of calculating impact fees as defined by Wis. Stat. § 66.0617.

PUBLIC FACILITIES — Parks and playgrounds, as defined in § 340.01(22), Wisconsin Statutes. "Public facilities" does not include facilities owned by a school district.

SERVICE STANDARD — A certain quantity or quality of public facilities relative to a certain number of persons, parcels of land or other appropriate measure as specified by the Town Board.

SITE — The land on which development takes place.

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SUBDIVISION — A plat, certified survey map, or other method used to divide a parcel of property into two or more separate parcels or lots.

TOWN — The Town of New Glarus, Wisconsin.

TRAILER or OTHER TEMPORARY STRUCTURES — Places of abode that are designed to be portable (on wheels).

§ 80-5. Public facilities **n**Needs **a**-Assessment.

The basis for the imposition of impacts fees is the public facilities needs assessment prepared by Vierbicher Associates in November April of 202308, which is on file in the office of the Town Clerk and available for inspection and/or copying in accordance with the State Public Records and Property Law, Subchapter II of Chapter 19, Wisconsin Statutes. The public facilities needs assessment includes:

- A. An inventory of existing public facilities, including an identification of any existing deficiencies in the quantity or quality of those public facilities for which an impact fee is imposed.
- B. An identification of the new public facilities, or improvements or expansions of existing public facilities that will be required because of land development for which an impact fee is imposed.
- C. A detailed estimate of the capital costs of providing the new public facilities or the improvements or expansions in existing public facilities, including an estimate of the effect of recovering these capital costs through impact fees on the availability of affordable housing within the Town.
- D. A public facilities needs assessment or revised public facilities needs that are prepared under this section shall be available for public inspection and copying in the office of the Town Clerk at least 20 days before the hearing under § 80-6.

§ 80-6. Public hearing; notice.

Before enacting an ordinance that imposes impact fees, or amending an existing ordinance that imposes impact fees, the Town shall hold a public hearing on the proposed ordinance or amendment. Notice of the public hearing shall be published as a Class 1 notice under Ch. 985, Wis. Stats., and shall specify where a copy of the proposed ordinance or amendment and the public facilities needs assessment may be obtained.

§ 80-7. Finding of reasonableness and statutory compliance.

Impact fees imposed by this chapter are found by the Town Board to be reasonable and in compliance with § 66.0617, Wisconsin Statutes, in that they:

- A. Bear a rational relationship to the need for new, expanded or improved public facilities that are required to serve land development.
- B. Do not exceed the proportionate share of the capital costs that are required to serve land development, as compared to existing uses of land within the Town.
- C. Are based upon actual capital costs or reasonable estimates of capital costs for new,

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expanded or improved public facilities.

- D. Are to be reduced to compensate for other capital costs imposed by the Town with respect to land development to provide or pay for public facilities, including special assessments, special charges, land dedications or fees in lieu of land dedications under Ch. 236, Wisconsin Statutes, or any other items of value.
- E. Are to be reduced to compensate for monieseys received from the federal or state government specifically to provide or pay for the public facilities for which the impact fees are imposed.
- F. Do not include amounts necessary to address existing deficiencies in public facilities.
- G. Shall be payable by the developer or the property owner to the Town in full at the time of the issuance of a building permit by the Town or, if applicable, by the state.
- H. An impact fee adopted by the Town under this chapter may provide for an exemption from, or a reduction in the amount of, impact fees on land development that provides low-cost housing, except that no amount of an impact fee for which an exemption or reduction is provided under this subsection may be shifted to any other development in the land development in which the low-cost housing is located or to any other land development in the Town.
- I. Do not prohibit or deter the construction of affordable housing within the Town.

§ 80-8. Imposition of impact fees.

Impact fees shall be imposed by the Town Board on any land division, planned development, conditional use permit, site plan review or building permit for new construction on vacant land, the construction of additional residential buildings on developed land, and the expansion of existing buildings, at the time any approval or permit is granted that results in an increase in the number of dwelling units which are located in an area on which an impact fee has been imposed. Notwithstanding the above, nothing herein required shall provide for the payment of duplicate impact fees under circumstances where a land development is the subject of more than one approval or permit.

- A. When replacement of existing structure(s) is (are) proposed, impact fees shall be imposed as follows:
 - (1) A. When a permanent structure is being replaced or improved:
 - (a) (1)Impact fees will be collected if an existing permanent structure was, at the date of the adoption of the impact fee ordinance, abandoned or not habitable as defined by this chapter.
 - (b) (2)Impact fees will not be collected if an existing structure, at the date of the adoption of the impact fee ordinance, was not abandoned and/or is habitable.
 - (2) (B). When a temporary residence is being replaced or improved, impact fees will not be collected if an existing trailer or temporary structure, which has been connected to sewer, water, and electrical and was occupied and legal, is being replaced by a permanent home.
- B. When "temporary" structures are proposed, impact fees shall be imposed as follows:

- (1) (A).Impact fees will not be collected for trailers or temporary habitable structures to be occupied for less than six months of each calendar year if the structure has no foundation and no permanent connection to electrical, sewer and water services.
- (2) (B).Impact fees will be collected for a mobile home (not a replacement of a previous dwelling) if it sits on a concrete foundation and has connections to electrical, water, and sewer services.
- C. Exemptions The following situations shall be exempt from payment of impact fees:
 - (1) The replacement of a building or structure with a new building or structure of the same size and use where no additional dwelling units are added;
 - (2) Additions onto existing buildings or structures, accessory buildings to an existing dwelling;
 - (3) Demolition of residential units or non-residential building square footage without replacement does not prompt refund of previously paid impact fees;

§ 80-9. Use of funds.

- A. Funds collected from impact fees shall be used solely for the purpose of paying the proportionate costs of providing public facilities that may become necessary due to land development. These costs may include the costs of debt service on bonds or similar debt instruments when the debt has been incurred for the purpose of proceeding with designated public facilities projects prior to the collection of all anticipated impact fees for the projects, to reimburse the Town for advances of other funds or reserves, and such other purposes consistent with § 66.0617, Wis. Stats., which are recorded and approved by the Town Board.
- B. The Town may issue bonds, revenue certificates, and other obligations of indebtedness in such manner and subject to such limitations as may be provided by law in furtherance of the provision of capital improvement projects. Funds pledged toward retirement of bonds, revenue certificates, or other obligations of indebtedness for such projects may include impact fees and other Town revenues as may be allowed by the Town Board. Impact fees paid pursuant to this chapter, however, shall be restricted to use solely and exclusively for financing directly or as a pledge against bonds, revenue certificates, and other obligations of indebtedness for the cost of capital improvements as specified herein.
- C. These impact fees shall be collected until the capital costs associated with the projects specified in the Public Facilities Needs Assessment Report, as amended from time to time, have been incurred and satisfied unless such time period exceeds 8 10 years beyond projected satisfaction of indebtedness of the specified projects for which these impact fees are imposed. As provided by § 66.0617(9)(b), Wis. Stats., or its legal revision repayment requirement may be extended provided the Town adopts a resolution detailing extenuating circumstances or hardships which prevented them from meeting the current time limit.

§ 80-10. Payment and collection of fees.

- A. Payment of fee. A developer, land owner, or building permit applicant shall pay in full an impact fee for any new development (as distinguished from any alteration or addition to existing development) in full, to the Town Clerk/Treasurer upon issuance of a building permit. The required impact fees shall be paid in full by separate checks.
- B. Separate fund account required. Revenues collected as impact fees shall be placed by the

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Town of New Glarus Clerk/Treasurer in segregated interest-bearing accounts and shall be accounted for separately from other funds of the Town of New Glarus. Impact fee revenues and interest earned on impact fee revenues may be expended by the Town of New Glarus only for the capital costs for which the impact fees were imposed and shall be expended on a first-in first-out basis.

C. Refund. Any funds not expended or encumbered by the end of the calendar quarter immediately following 8 10 years or its legal revision, from the date the impact fee was paid for any facility described in the needs assessment shall be returned to such landowner within 120 days or as revised statutorily. As provided by § 66.0617(9)(b), Wis. Stats., the repayment usage requirement may be extended for three (3) years provided the Town adopts a resolution detailing extenuating circumstances or hardships which prevented them from meeting the current time limit. For purposes of the time limits in this subsection, an impact fee is paid on the date a developer obtains a bond or irrevocable letter of credit in the amount of the unpaid fees executed in the name of the municipality.

§ 80-11. Administration of impact fees.

- A. Upon receipt of impact fees, the Town Clerk/Treasurer shall be responsible for the placement of such funds into separate accounts as hereinafter specified. All such funds shall be deposited in interest-bearing accounts in a bank authorized to receive deposits of Town funds, as applicable. Interest earned by each account shall be credited to that account and shall be used solely for the purposes specified for funds of such account.
- B. The Town Clerk/Treasurer shall maintain and keep accurate financial records for each such account that shall show the source and disbursement of all revenues; that shall account for all monies received; that shall ensure that the disbursement of funds from each account shall be used for projects in the capital improvements program for the particular development subarea or for Town-wide capital improvements, as specified in the program; and that shall provide an annual report for each impact fee account showing the source and amount of all funds collected and the projects that were funded.
- C. Review of development potential.
 - (1) The Town shall annually, in conjunction with the annual capital budget and capital improvements plan adoption processes, review the development potential of the Town and the capital improvements plan and make such modifications as are deemed necessary as a result of:
 - (a) Development occurring in the prior year.
 - (b) Capital improvements actually constructed.
 - (c) Changing facility needs.
 - (d) Inflation.
 - (e) Revised cost estimates for capital improvements.
 - (f) Changes in the availability of other funding sources applicable to public facility projects.
 - (g) Such other factors as may be relevant.
 - (2) Modifications of the development potential, the capital improvements program, and the impact fees shall be recommended for adoption prior to November 1 of each year and shall be effective on January 1.

See Chapter 55, Addendum A, of the Town of New Glarus Code.

§ 80-13. Time for use of impact fees.

Impact fees shall be expended within the following time limits:

- A. Impact fees collected after April 10, 2006 January 10, 2024, and collected within 8 10-years of the date of the ordinance establishing the specific impact fee shall be expended within 8 10-years of the effected date of the impact fee imposition ordinance. The eight-ten-year deadline may be extended for as much as three additional years by the Town Board if the Board finds that, as the result of hardship or extenuating circumstances, it is impossible to expend the impact fees for the purpose for which they were imposed within the eight ten year period. Impact fees not used within the time limit of this subsection shall be refunded pursuant to § 80-10C of this chapter.
- B. Impact fees collected after April 10, 2006 January 10, 2024, which are collected more than 8 10 years after the effective date of the impact fee imposition ordinance shall be used within a reasonable period of time, or refunded pursuant to this chapter. To determine a reasonable time period, the Town shall consider what are appropriate planning and financing periods for the particular types of public facilities for which the impact fees are imposed.

§ 80-14. Appeals.

- A. Notice of appeal. Any developer and/or land owner upon whom an impact fee has been imposed may contest the amount, collection or use of the impact fee by filing a notice of appeal to the Town Board. The notice of appeal shall be filed with the Town Clerk/ Treasurer within 30 days of the date of the determination appealed from. The notice of appeal shall state in detail the relief sought by the developer and any legal or factual basis for the relief requested; and shall include all supporting documentation upon which the developer relies in making the appeal.
- B. Appeal bond. If the notice of appeal is accompanied by a bond or other sufficient surety satisfactory to the Town attorney in an amount equal to the impact fee due, as calculated by the Town Clerk or the Clerk's designee, and all other requirements have been satisfied, the building permit may be issued or the final plan may be approved. The filing of an appeal shall not stay the collection of the impact fee due unless a bond or other sufficient surety has been filed.
- C. Review by the Town Board.
 - (1) Within 30 business days of the date of filing of the notice of appeal, the Town Clerk/ Treasurer shall place the matter on the agenda for the Town Board meeting. The Town Board shall consider the appeal and shall, at the Town Board's exclusive discretion, approve or deny the appeal.
 - (2) At any hearing on an appeal of an impact fee, the appellant shall be permitted to present competent evidence or testimony. The Town Board may limit the presentation of evidence to a reasonable amount of time considering the complexity of the issues involved, and may exclude proposed evidence on the grounds of relevance, duplication and reliability. The Town's Attorney, Engineer and other consultants or witnesses shall be heard in response, and the appellant permitted to present rebuttal.

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§ 80-15. Effect of impact fee on zoning and subdivision regulations.

This chapter shall not affect, in any manner, the permissible use of property, density of development, design and improvement standards and requirements, or any other aspect of the development of land or provision of capital improvements subject to the zoning and subdivision regulations or other regulations of the county or Extraterritorial Zoning Ordinance if applicable which shall be operative and remain in full force and effect without limitation with respect to all such development.

§ 80-16. Impact fee as additional and supplemental requirement.

The impact fees are additional and supplemental to, and not in substitution of, any other requirements imposed by the Town on the development of land or the issuance of building permits. It is intended to be consistent with and to further the objectives and policies of the Comprehensive Plan, the capital improvements plan, and other Town policies, chapters, and resolutions by which the Town seeks to ensure the provision of public facilities in conjunction with the development of land. In no event shall a property owner or developer be obligated to pay for capital improvements in an amount in excess of the amount calculated pursuant to this section; provided, however, that a property owner or developer may be required to pay, pursuant to Town ordinances, regulations, or policies, other fees or for other capital improvements in addition to the impact fees for capital improvements as specified in this chapter.

§ 80-17. Amendments.

- A. Before enacting an ordinance that amends Chapter 80, the Town Board shall hold a public hearing on the proposed ordinance or amendment.
- B. Pursuant to § 66.0617, Wis. Stats., notice of the public hearing referred to in the preceding section shall be published as a Class 1 notice under Ch. 985, Wis. Stats., and shall specify where a copy of the proposed ordinance or amendment and the public needs assessment may be obtained.
- C. Before enacting an ordinance that imposes impact fees or amending an ordinance that imposes impact fees by revising the amount of the fee or altering the public facilities for which impact fees may be imposed, a needs assessment shall be prepared and made available for public inspection and copying as required by § 66.0617, Wis. Stats.

§ 80-18. Liberal construction; severability.

The provisions of this section are hereby found and declared to be in furtherance of the public health, safety, welfare, and convenience and it shall be liberally construed to effectively carry out its purposes. If any subsection, phrase, sentence, or other portion of this chapter is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed separate, distinct and independent, and such holding shall not affect the validity of the remaining portions thereof.