



Special Village Board Meeting Agenda

June 3, 2025 – 5:00 pm

Village Hall, 235 Hickory Street, Pewaukee, WI 53072

To view the meeting live:

<https://www.youtube.com/live/IV7Ma7HCo3I?si=5T-J4P395aqWzeFB>

1. Call to Order, Pledge of Allegiance, Moment of Silence and Roll Call.
2. New Business
 - a. Hearing on an Appeal of the 2024 Fire-EMS Protection Fee Filed by Hawthorne Place LLC (c/o Michael Heise) Regarding Real Property Located at 1105 Hawthorne Place and having Tax ID No. PWV 0902996007 and Possible Action Thereon.
 - b. Hearing on an Appeal of the 2024 Fire-EMS Protection Fee Filed by JM 1405 LLC (c/o Kevin Yonke) Regarding Real Property Located at 205 Prospect Ave (Yonke & Son Funeral Home) and having Tax ID No PWV 0896069 and Possible Action Thereon.
 - c. Hearing on an Appeal of the 2024 Fire-EMS Protection Fee Filed by KKNN Quail LLC (c/o Patrick Brotherhood) Regarding Real Property Located at 1088 Quail Court and having Tax ID No. PWV 0903106 and Possible Action Thereon.
3. Discussion and Possible Action to Set a Future Meeting Date (if needed).
4. Adjournment.

Note: Notice is hereby given that a quorum of a Village Committee and/or Commission may be present at the Village Board meeting, and if so, this meeting shall be considered an informational meeting of that Committee or Commission and no formal action of that Committee or Commission shall occur. Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. To request such assistance, contact the Village Clerk at 262-691-5660.

Posted May 29, 2025



To: Jeff Knutson, Village President
Members of the Village Board

From: Matt Heiser
Village Administrator

Date: May 29, 2025

Re: June 3, 2025 Special Village Board Meeting Agenda Item 2(a)
Hearing on an Appeal of the 2024 Fire-EMS Protection Fee Filed by Hawthorne Place
LLC (c/o Michael Heise) Regarding Real Property Located at 1105 Hawthorne Place and
having Tax ID No. PWV 0902996007 and Possible Action Thereon.

BACKGROUND

Village ordinance Chapter 93, establishing the Fire/EMS Protection Fee, allows property owners to file an appeal for the fee. The annual fee is based on a methodology using Emergency Service Equivalents (ESEs) assigned to each parcel as provided in the ordinance. Property owners can appeal the determination of ESEs assigned to their property or the amount of the special charge associated therewith. Per the ordinance, the appeal must be in writing, specify the grounds for the challenge to the amount of ESEs, and state the amount of the fee that the applicant considers to be appropriate. The appellant has an opportunity to present evidence in support of their appeal at a hearing held before the Village Board. The Public Works and Safety Committee role is to review the appeal materials submitted and make a recommendation to the Village Board on whether to grant or deny the appeal for the Village Board's consideration during its formal hearing of the appeal request. The Village Board determines at their hearing whether the number of ESEs assigned is fair and reasonable in accordance with the terms of the Fire and EMS Fee Ordinance and whether or not a refund is due to the appellant.

There were three applicants who satisfied the requirements to appeal the Fire/EMS fees as defined in the Village ordinance.

<u>Owner Name</u>	<u>Address</u>
KKNN Quail LLC	1088 Quail Court (Quail Pointe Apartments)
Hawthorne Place LLC (c/o Michael Heise)	1105 Hawthorne Place
JM 1405 LLC (c/o Kevin Yonke)	205 Prospect Ave (Yonke & Son Funeral Home)

Hawthorne Place was one of the two applicants who chose to waive the preliminary hearing before the Public Works and Safety Committee as the Village has agreed to allow in the past.

ACTION REQUESTED

The action requested is for the Village Board to grant or deny the applicant's appeal of the 2024 Fire/EMS fee.

ANALYSIS

The process as defined in the ordinance is for Village staff to perform a review of the fee when the request for appeal is received. The Village Administrator confirmed that the parcel was correctly classified and charged the correct number of Emergency Service Equivalents (i.e. ESEs).

Attachments:

1. 2024 Fire/EMS Fee Waiver Appeal from Hawthorne Place.
2. 2024 Fire/EMS Fee Waiver Appeal Response to Hawthorne Place.
3. 2024 Fire/EMS Fee Waiver Appeal Letter to Hawthorne Place Time-line.
4. 2024 Fire/EMS Fee Waiver Appeal Hawthorne Place Notice of May 20 Hearing.
5. Copy of Chapter 93 – Village of Pewaukee Municipal Code.

January 13, 2025

Jenna Peter, Village Clerk
253 Hickory Street
Pewaukee, WI 53072

Petition to Appeal – Fire & EMS Fee For Hawthorne Place
Tax Key # PWV 0902 996 007

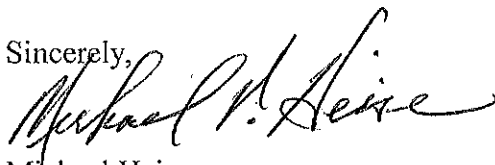
Dear Clerk:

Hawthorne Place is filing this appeal to contest the \$45,656.90 Fire & EMS Fee imposed on its property as part of it's 2024 Real Property Tax Bill (attached).

Hawthorne Place believes this fee is an illegal tax and violates Wisconsin Stat. 70.11. Hawthorne further believes that Wisconsin Stat. 66.0627 and 66.0628 does not give the Village of Pewaukee the authority to charge this fee; in which they are relying on in order to impose such a fee.

Thank you for your attention to this matter. I look forward to hearing from you.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael Heise", written in a cursive style.

Michael Heise

1105 Hawthorne Place
Pewaukee, WI 53072
262-691-7650
hawthorneplacewi@gmail.com

Assessed Value Land 1,827,500	Assessed Value Improvements 10,379,500	Total Assessed Value 12,207,000	Ave Assmt Ratio .9882	Net Assessed Value Rate (Does NOT reflect Lottery Credit) 10.5319/M
Est Fair Mkt Land 1,849,400	Est Fair Mkt Improvements 10,503,700	Est Fair Mkt 12,353,100	A star in this box means unpaid prior year taxes.	School taxes reduced by school levy tax credit: 19,362.48

Taxing Jurisdiction	2023 Est. State Aids Allocated Tax District	2024 Est. State Aids Allocated Tax District	2023 Net Tax	2024 Net Tax	% Tax Change
COUNTY OF WAUKESHA	158,905	156,997	14,990.66	16,658.25	11.1
VILLAGE OF PEWAUKEE	830,389	908,657	37,002.50	46,403.93	25.4
WAUKESHA TECH COLLEGE	850,774	835,932	2,700.43	3,177.82	17.7
PEWAUKEE SCHOOL - 4312	5,146,357	4,578,361	56,528.48	62,322.65	10.3
Total	6,986,425	6,479,947	111,222.07	128,562.65	15.6
WARNING: Installment option is lost if not paid by due dates. Total tax will be delinquent and subject to interest & penalty charges. See reverse side for other important information.			First Dollar Credit 61.68	60.15	2.5-
			Lottery and Gaming Credit		
			Net Property Tax	111,160.39	128,502.50 15.6

Make Check Payable to: WAUKESHA COUNTY TREASURER 515 W MORELAND BLVD WAUKESHA WI 53188	Full Payment Due on or Before January 31, 2025 \$175,463.94	FIRE INSPECTION FIRE-EMS FEES O T H E R	1,305.44
	First Installment Due on or Before January 31, 2025 \$111,212.94		45,656.00
	Second Installment Due on or Before July 31, 2025 \$64,251.00		

FOR INFORMATIONAL PURPOSES ONLY -- Voter Approved Temporary Tax Increases:	Taxing Jurisdiction School Referendum 5884 School Referendum 4696	Total Additional Taxes \$274,157.67 \$1,320,030.55	Total Additional Taxes Applied to Property \$2,428.19 \$11,691.40	Year Increase Ends 2035 2036
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Tear at Perforation: Return Bottom Portion with Payment

WAUKESHA COUNTY TREASURER
515 W MORELAND BLVD
WAUKESHA WI 53188

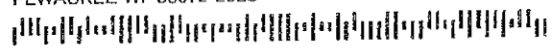
STATE OF WISCONSIN
2024 REAL PROPERTY TAX BILL
VILLAGE OF PEWAUKEE
WAUKESHA COUNTY

HAWTHORNE PLACE LLC
1105 HAWTHORNE PL
TAX KEY: PWV 0902 996 007

Full Payment of: \$175,463.94
Or First Installment of: \$111,212.94
Due on or Before: January 31, 2025
Make Check Payable to: WAUKESHA COUNTY TREASURER

Please Write in the Amount Enclosed \$ 175,463.94

HAWTHORNE PLACE LLC
1105 HAWTHORNE PL
PEWAUKEE WI 53072-2528



Check for Address Change

☐

PWV*09029960070017546394

PWV0902996007



February 5, 2025

Michael Heise
1105 Hawthorne Place
Pewaukee, WI 53072

Re: Village of Pewaukee Fire and EMS Fee Appeal – PWV0902996007

Dear Mr. Heise:

This letter is in response to your appeal of the Village of Pewaukee's Fire and EMS Fee included on your 2024 Real Property Tax Bill. Your written appeal was filed with the Village Clerk by letter dated January 13, 2025.

Pursuant to Section 93.105 of the Municipal Code of the Village of Pewaukee, upon receipt of a petition and appeal of the Fire and EMS Fee, the Village Administrator "shall review the petition and make a determination if there is an error in any order, decision or determination made pertaining to the calculation of ESEs" and further shall provide such determination to the applicant in writing. "ESE" is defined by Section 93.101 of the code as an Emergency Service Equivalent. The Village Administrator's review is solely limited to the criteria above.

Your parcel PWV902-996-007 was classified as residential Multi Family for 2024, pursuant to the definition found in Code Section 93.101. This classification occurred after Village Board action taken on May 21, 2024, to reclassify your parcel after your appeal submitted for 2023.

Pursuant to Code Section 93.104(2) b., Multi-Family property classifications are assigned 1.0 ESEs per unit. According to Village records, the residential development located on your parcel has 104 residential units. Your parcel was assigned 104 ESEs. After reviewing the ESE methodology provided for in Village of Pewaukee Municipal Code Section 93.104, as amended, it is my determination that the calculation and assignment of ESEs to your property is correct and consistent with the methodology provided by our code.

Section 93.105(d) allows you to appeal my determination to the Public Works and Safety Committee for recommendation to the Village Board. The Village Board shall then hear and decide appeals made on the basis other than an alleged error in the determination of residential ESE or building square footage ESE determination. The Board's review is limited to determining whether the number of ESEs assigned is fair and reasonable in accordance with the terms of this ordinance and, in the event an appeal is granted, whether or not a refund is due the appellant and the amount of the refund. The legality of the fee itself is not relevant subject matter under these appeal procedures.



Please be advised the Municipal Code of the Village of Pewaukee provides any appeal of my determination to the Village Board must be filed with the Village Clerk, in writing, no later than thirty (30) calendar days from the date the enclosed decision was mailed to you. Untimely appeal requests will not be processed.

Should you wish to appeal my determination, the Village is willing to waive any hearing and recommendation from the Public Works and Safety Committee and proceed directly to a hearing at the Village Board. If you are in agreement with that procedure and wish to pursue further appeal, please review, sign, and return the enclosed waiver to me along with your written intention to proceed with appeal to the Village Board so we may process the same.

Should there be any questions, please do not hesitate to contact me. Thank you for your consideration of this matter.

Sincerely,

VILLAGE OF PEWAUKEE

A handwritten signature in blue ink that reads "Matt Heiser".

Matt Heiser, Village Administrator



WAIVER OF HEARING AT PUBLIC WORKS AND SAFETY COMMITTEE

I, MICHAEL HEISE, have filed an appeal of the Fire and EMS Fee Emergency Services Equivalence pursuant to Village of Pewaukee Municipal Code Section 93.105. I hereby knowingly waive any hearing in front of or recommendation from the Village of Pewaukee Public Works and Safety Committee, only to the extent such hearing or recommendation is required as part of an appeal pursuant to Section 93.105 of the Municipal Code of the Village of Pewaukee. Further, I consent to my appeal being heard directly by the Village Board of the Village of Pewaukee pursuant to Municipal Code Section 93.105(d) and (e).

Date: _____

HAWTHORNE PLACE, LLC

MICHAEL HEISE



Hawthorne Place LLC
c/o Michael Heise
1105 Hawthorne Place
Pewaukee, WI 53072

May 7, 2025

Dear Mr. Heise,

By copy of this letter, the Village of Pewaukee hereby provides you notice that the Village Board of the Village of Pewaukee has scheduled a Special Board Meeting for Tuesday, May 20, 2025 commencing at 5:00 p.m., for purposes of a hearing on an appeal of the 2024 Fire and EMS Protection Fee filed by Michael Heise regarding real property located at 1105 Hawthorne Place – tax key number PWV0902996007. This notice is being provided in compliance with Village of Pewaukee Municipal Code Section 93.105, which requires that the Board provide notice to the appellant at least five (5) business days prior to a hearing on an appeal.

As to the hearing procedure, I would direct you to Village of Pewaukee Municipal Code Section 93.105(e) for more information.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in blue ink that reads "Matt Heiser".

Matt Heiser
Village Administrator



March 20, 2025

Michael Heise
1105 Hawthorne Place
Pewaukee, WI 53072

Re: Status Update of Fire/EMS Fee Appeal for PWV 0902996007

Dear Mr. Heise,

The Village received your response to waive the appeal hearing before the Public Works and Safety Committee and go directly before the Village Board. The next step is to schedule a hearing date for the Village Board to consider your appeal. This is a courtesy letter to lay out the envisioned time-line for this process to unfold.

The Village Board will be receiving two new members for their regular meeting on April 15. Staff is recommending that the hearing be scheduled after the new members take their seats so that they have time to become informed on the topic.

You will be receiving a letter from the Village when the hearing is scheduled which we would anticipate being in early May to accommodate the new members.

Please feel free to contact me with any questions. Thank you for your patience,
Sincerely,

A handwritten signature in blue ink that reads 'Matt Heiser'.

Matt Heiser
Village Administrator

Chapter 93 FIRE-EMS PROTECTION FEE

Sec. 93.100. Purpose and intent.

- (a) Adequate and sustainable funding is essential for life-safety related services. A fire-EMS protection fee apportioned to all properties provides a sustainable source of funds for the provision of fire-EMS services to all properties within the Village of Pewaukee.
- (b) The village board reviewed funding options for fire-EMS service funding provided under contract with the City of Pewaukee, including a fee charged to all properties within the village, during 2023 and determined that establishment of a fee charged to properties based on property usage and call volume is the most appropriate method to provide the necessary funds. The village board further concluded through the study that the costs incurred by the village in contracting fire-EMS services would be recovered through assessments to properties in proportion to the benefit received by the demand for service as reflected in the calls from service from each respective property class.
- (c) In creating this chapter, the village is acting pursuant to authority granted by Chapters 61 and 66 of the Wisconsin Statutes, including but not limited to Wis. Stats. §§ 66.0301 and 66.0627.
- (d) The village board shall review the fire-EMS protection fee at least every five years to evaluate the success of the activities funded and the appropriateness of the rate structure. The first review shall occur by or before June 30, 2026.

(Ord. No. 2023-22, § 1, 11-17-2023)

Sec. 93.101. 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:

- (a) "Department" means City of Pewaukee Fire Department.
- (b) "Emergency service equivalent" or "ESE" means the base amount used to calculate the amount of fees charged to each single-family/duplex property, regardless of size or value.
- (c) "Developed property" means a parcel or legal portion of real property, on which an improvement exists or has been constructed.
- (d) "Services" means the fire and EMS services provided to the Village of Pewaukee by the City of Pewaukee or another entity.
- (e) "Village" means the Village of Pewaukee, Waukesha County, Wisconsin.
- (f) "Single-family/duplex" means single-family homes and duplexes as a 1- and 2- family home.
- (g) "Multi-family" includes apartments and condominium complexes.
- (h) "Senior living" includes residential care facilities, care facilities and senior living residential developments which are marketed and/or limited to residents 55 years of age or older.
- (i) "Care home" includes residential board and care or 24-hour care nursing homes, where care is provided for four or more persons.

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- (j) "Commercial" includes properties zoned B-1 community business district, B-2 downtown business district, B-3 office and service district, and B-4 business park district.
 - (k) "Industrial" includes properties zoned B-5 light industrial district.
 - (l) "Open space" may include the portion of a single lot outside of the development envelope that is characterized by important natural resources and/or may encompass the contiguous boundaries of important natural resources located on multiple lots.
 - (m) "Right-of-way" is an area of real property in which the village has a dedicated or acquired right-of-way interest in the real property. It shall include the area on, below or above the present and future streets, alleys, avenues, roads, highways, parkways or boulevards dedicated or acquired as right-of-way.

Sec. 93.102. Authority.

- (a) This chapter is enacted pursuant to Wis. Stats. §§ 61.65, 66.0301, and 66.0627 and other applicable laws for the purpose of providing the funding for the services within the village. The recitals set forth herein are incorporated by reference as though more fully set forth herein.

(Ord. No. 2023-22, § 1, 11-17-2023)

Sec. 93.013. Geographic application.

- (a) This chapter applies to all developed property located within the village.

(Ord. No. 2023-22, § 1, 11-17-2023)

Sec. 93.104. Annual fire/EMS protection fee.

- (a) There is hereby imposed upon every developed property described in section 93.103 above an annual fee for the provision of fire and EMS services to such real property. Such fees shall be annually established by the village by means of adoption of a fee schedule by resolution of the village board on or before the last Tuesday of November of each year commencing with the year 2023. The fee charged shall be sufficient in the amount to allow the village to pay in its entirety the amount of the village's contract for the receipt of fire and EMS services. With respect to the annual fees, the following shall apply:
 - (1) Annual fees shall be based on a methodology utilizing ESEs. The total amount of the required contract for services for any year shall be divided by the total number of ESEs located within the village to arrive at a stated dollar amount per single ESE.
 - (2) Each tax key parcel within the village shall be assigned a number of ESEs by the village as follows:
 - a. Single-family/duplex—1.0 ESE (per unit)
 - b. Multi-family—1.0 ESE (per unit)
 - c. Senior living—1.0 ESE (per unit)
 - d. Care home—1.0 ESE (per unit)
 - e. Commercial—1 ESE per 3,350 sq. ft.
 - f. Industrial—1 ESE per 31,000 sq. ft.
 - g. Institutional—1 ESE per 6,500 sq. ft.

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- (3) Fire/EMS protection fees shall be included on the annual property tax bills as a special charge in accordance with Wis. Stats. § 74.01. Payments shall be paid in full by January 31 and any unpaid fee shall be considered delinquent and subject to interest and penalties. A delinquent special charge becomes a lien on the property against which it is imposed as of the date of delinquency. The delinquent special charge shall be included in the current or next tax roll for collection and settlement. All special charges that become delinquent shall be paid, together with interest and penalties, to the county treasurer in accordance with Wis. Stats. § 74.11(11).

- (4) The village may collect delinquent special charges in any other manner provided for by law.

(Ord. No. 2023-22, § 1, 11-17-2023; Ord. No. 2024-07, § I, 11-6-2024)

Sec. 93.105. ESE appeals.

- (a) Any person aggrieved by the determination of ESEs applicable to the real property of such person or entity or as to the amount of the special charge associated therewith may file a written appeal to the village clerk. The written appeal shall specify the grounds for the challenge to the amount of the ESEs and shall state the amount of fee that the appellant considers to be appropriate.
- (b) Such petition shall be made in writing and be filed with the village clerk within 30 days of the receipt of the bill.
- (c) The appeal must specify the basis for the appeal and may include dwelling unit documentation for residential ESE determination or building square footage documentation for non-residential ESE determination.
- (d) The village administrator shall review the petition and make a determination if there is an error in any order, decision or determination made pertaining to the calculation of ESEs. Once a determination has been made on a calculation, no additional request may be filed for the same developed property unless there has been a significant material change from the prior determination. The decision of the village administrator shall be provided in writing to the applicant. A property owner may appeal the decision of the village administrator to the public works and safety committee for a recommendation to the village board. The appeal must be filed in writing to the village clerk within 30 calendar days from the date the decision of the village administrator was mailed to the property owner.
- (e) The village board, upon review and recommendation of the public works and safety committee, shall hear and decide appeals made on the basis other than an alleged error in the determination of residential ESE or building square footage ESE determination. The board shall determine whether the number of ESEs assigned is fair and reasonable in accordance with the terms of this ordinance and, in the event the appeal is granted, whether or not a refund is due the appellant and the amount of the refund. The board shall conduct a hearing and provide notice to the appellant at least five business days prior to the hearing. The applicant shall be afforded the opportunity to be heard and to present evidence in support of their appeal. The village administrator shall provide evidence in support of how the original assessment was made. The board shall render a written decision based upon the evidence presented.

(Ord. No. 2023-22, § 1, 11-17-2023)

Sec. 93.106. Severability.

- (a) In any provision, paragraph, word, section, or article of this chapter is invalidated by any court of competent jurisdiction, the remaining provisions, paragraphs, words, section, and chapters shall not be affected and shall continue in full force and effect.

(Ord. No. 2023-22, § 1, 11-17-2023)



To: Jeff Knutson, Village President
Members of the Village Board

From: Matt Heiser
Village Administrator

Date: May 29, 2025

Re: June 3, 2025 Special Village Board Meeting Agenda Item 2(b)
Hearing on an Appeal of the 2024 Fire-EMS Protection Fee Filed by JM 1405 LLC (c/o Kevin Yonke) Regarding Real Property Located at 205 Prospect Ave (Yonke & Son Funeral Home) and having Tax ID No PWV 0896069 and Possible Action Thereon.

BACKGROUND

Village ordinance Chapter 93, establishing the Fire/EMS Protection Fee, allows property owners to file an appeal for the fee. The annual fee is based on a methodology using Emergency Service Equivalents (ESEs) assigned to each parcel as provided in the ordinance. Property owners can appeal the determination of ESEs assigned to their property or the amount of the special charge associated therewith. Per the ordinance, the appeal must be in writing, specify the grounds for the challenge to the amount of ESEs, and state the amount of the fee that the applicant considers to be appropriate. The appellant has an opportunity to present evidence in support of their appeal at a hearing held before the Village Board. The Public Works and Safety Committee role is to review the appeal materials submitted and make a recommendation to the Village Board on whether to grant or deny the appeal for the Village Board's consideration during its formal hearing of the appeal request. The Village Board determines at their hearing whether the number of ESEs assigned is fair and reasonable in accordance with the terms of the Fire and EMS Fee Ordinance and whether or not a refund is due to the appellant.

There were three applicants who satisfied the requirements to appeal the Fire/EMS fees as defined in the Village ordinance.

<u>Owner Name</u>	<u>Address</u>
KKNN Quail LLC	1088 Quail Court (Quail Pointe Apartments)
Hawthorne Place LLC (c/o Michael Heise)	1105 Hawthorne Place
JM 1405 LLC (c/o Kevin Yonke)	205 Prospect Ave (Yonke & Son Funeral Home)

Yonke & Son Funeral Home was one of the two applicants who chose to waive the preliminary hearing before the Public Works and Safety Committee as the Village has agreed to allow in the past.

ACTION REQUESTED

The action requested is for the Village Board to grant or deny the applicant's appeal of the 2024 Fire/EMS fee.

ANALYSIS

The process as defined in the ordinance is for Village staff to perform a review of the fee when the request for appeal is received. The Village Administrator confirmed that the parcel was correctly classified and charged the correct number of Emergency Service Equivalents (i.e. ESEs).

Attachments:

1. 2024 Fire/EMS Fee Waiver Appeal from Yonke & Son Funeral Home.
2. 2024 Fire/EMS Fee Waiver Appeal Response to Yonke & Son Funeral Home.
3. 2024 Fire/EMS Fee Waiver Appeal Letter to Yonke & Son Funeral Home Time-line.
4. 2024 Fire/EMS Fee Waiver Appeal Yonke & Son Funeral Home Notice of May 20 Hearing.
5. Copy of Chapter 93 – Village of Pewaukee Municipal Code.



F U N E R A L H O M E

205 Prospect Avenue

Pewaukee, Wisconsin 53072

(262) 691-1900

Fax (262) 691-5014

Village of Pewaukee

January 14, 2025

235 Hickory St.

Pewaukee, WI 53072

I am writing this appeal to you, the Village of Pewaukee Board to appeal the amount of the fire/ems fees on my residence/business located at 205 Prospect Ave. It is the Yonke & Son Funeral Home. The main level is the only area used in the business. The upper level is my residence where I live and grew up. The basement is my late father's and my workshop used to do anything that we could dream up. The funeral home is only maybe utilized 10 times a year for an actual funeral. Since the covid pandemic with all the restrictions it brought, where funeral gatherings were not allowed, families sought alternatives to the traditional funeral. A one-day service at a church or a Celebration of Life which is what most families we serve do now. The celebration is not held at the funeral home or does the funeral home have any involvement in it. So in reality the funeral home is rarely used for it's intended purpose. The only pedestrian traffic is that of families planning a funeral. In our almost 68 years of serving Pewaukee, we have had to only call on the Fire/EMS once. We are being assessed \$2195.00 for fire/ems services. We have a lot that is 0.265 of an acre and our assessed value is \$641,600.00. Now in comparison, 206 Oakton Ave. which is a business with residence above pays \$878.00 fire/ems. Another property located at 1045 Hickory St. is 10.0784 acres and has a building on it which is close to 250,000 sq. ft. The building is used to store boats, cars, rv's and many other recreational items. These stored items have a common denominator. They use gasoline. The property is assessed at \$4,252,800 and the fire/ems fees are \$2634.00. I feel that for us with the funeral home which is an unique property that a fee of \$878.00 would be amicable. The business like 206 Oakton Ave. paying \$439.00 and the residence like 206 Oakton Ave. paying \$439.00 for a total of \$878.00.

Thank you,



February 5, 2025

JM 1405 LLC
c/o Kevin and Juliann Yonke
205 Prospect Ave.
Pewaukee, WI 53072

Re: Village of Pewaukee Fire and EMS Fee Appeal – PWV0896069

Dear Mr. Yonke:

This letter is in response to your appeal of the Village of Pewaukee's Fire and EMS Fee included on your 2024 Real Property Tax Bill. Your appeal was filed with the Village Administrator by letter dated January 8, 2025.

Pursuant to Section 93.105 of the Municipal Code of the Village of Pewaukee, upon receipt of a petition and appeal of the Fire and EMS Fee, the Village Administrator "shall review the petition and make a determination if there is an error in any order, decision, or determination made pertaining to the calculation of ESEs" and further shall provide such determination to the applicant in writing. "ESE" is defined by Section 93.101 of the code as an Emergency Service Equivalent. The Village Administrator's review is solely limited to the criteria above.

Your parcel, PWV0896069 was classified as Commercial Property, with building square footage calculated at 15,520 square feet according to Village records. "Commercial" property as defined by Section 93.101(j) of the Municipal Code of the Village of Pewaukee includes "properties zoned B-1 community business district, B-2 downtown business district, B-3 office and service district, and B-4 business park district." A review of the current Village of Pewaukee zoning map indicates that your parcel is zoned at B-2 downtown business district. While I understand your position that the facility at 205 Prospect Avenue is not conducting the level of commercial activity it once did, that position does not reflect the current zoning of the property as B-2 downtown business district, and by extension the definition included in Chapter 93 of the Village Code.

Section 93.104(a)(2) of the Municipal Code of the Village of Pewaukee, as amended, provides that commercial properties shall be assessed one ESE per 3,350 square feet. Village records indicate the building square footage on the above referenced parcel is 15,520 square feet. In dividing the square footage against the ordinance calculation provided, the calculation finds that your property would be assigned 4.63 ESEs under the ordinance methodology. As the ordinance does not provide for fractional emergency service equivalents, this determination is rounded up to 5 ESEs, which is what was assigned to your parcel. After reviewing the ESE methodology provided for in Pewaukee



Municipal Code Section 93.104 it is my determination that the calculation and assignment of ESEs to your property is correct and consistent with the methodology provided by our code.

Section 93.105(d) allows you to appeal my determination to the Public Works and Safety Committee for recommendation to the Village Board. The Village Board shall then hear and decide appeals made on the basis other than an alleged error in the determination of residential ESE or building square footage ESE determination. The Board's review is limited to determining whether the number of ESEs assigned is fair and reasonable in accordance with the terms of this ordinance and, in the event an appeal is granted, whether or not a refund is due the appellant and the amount of the refund.

Please be advised the Municipal Code of the Village of Pewaukee provides any appeal of my determination to the Village Board must be filed with the Village Clerk, in writing, no later than thirty (30) calendar days from the date the enclosed decision was mailed to you. Untimely appeal requests will not be processed.

Should you wish to appeal my determination, the Village is willing to waive any hearing and recommendation from the Public Works and Safety Committee and proceed directly to a hearing at the Village Board. If you are in agreement with that procedure and wish to pursue further appeal, please review, sign, and return the enclosed waiver to me along with your written intention to proceed with appeal to the Village Board so we may process the same.

Should there be any questions, please do not hesitate to contact me. Thank you for your consideration of this matter.

Sincerely,

VILLAGE OF PEWAUKEE

Matt Heiser, Village Administrator



WAIVER OF HEARING AT PUBLIC WORKS AND SAFETY COMMITTEE

I, KEVIN YONKE, have filed an appeal of the Fire and EMS Fee Emergency Services Equivalence pursuant to Village of Pewaukee Municipal Code Section 93.105. I hereby knowingly waive any hearing in front of or recommendation from the Village of Pewaukee Public Works and Safety Committee, only to the extent such hearing or recommendation is required as part of an appeal pursuant to Section 93.105 of the Municipal Code of the Village of Pewaukee. Further, I consent to my appeal being heard directly by the Village Board of the Village of Pewaukee pursuant to Municipal Code Section 93.105(d) and (e).

Date: _____

JM 1405 LLC

Kevin Yonke



March 20, 2025

JM 1405 LLC
c/o Kevin and Juliann Yonke
205 Prospect Ave.
Pewaukee, WI 53072

Re: Status Update of Fire/EMS Fee Appeal for PWV 0896069

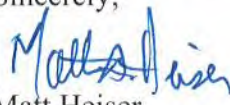
Dear Mr. Yonke,

The Village received your response to waive the appeal hearing before the Public Works and Safety Committee and go directly before the Village Board. The next step is to schedule a hearing date for the Village Board to consider your appeal. This is a courtesy letter to lay out the envisioned time-line for this process to unfold.

The Village Board will be receiving two new members for their regular meeting on April 15. Staff is recommending that the hearing be scheduled after the new members take their seats so that they have time to become informed on the topic.

You will be receiving a letter from the Village when the hearing is scheduled which we would anticipate being in early May to accommodate the new members.

Please feel free to contact me with any questions. Thank you for your patience,
Sincerely,


Matt Heiser
Village Administrator



JM 1405 LLC
c/o Kevin and Juliann Yonke
205 Prospect Ave.
Pewaukee, WI 53072

May 7, 2025

Dear Mr. and Mrs. Yonke,

By copy of this letter, the Village of Pewaukee hereby provides you notice that the Village Board of the Village of Pewaukee has scheduled a Special Board Meeting for Tuesday, May 20, 2025 commencing at 5:00 p.m., for purposes of a hearing on an appeal of the 2024 Fire and EMS Protection Fee filed by Kevin Yonke regarding real property located at 205 Prospect Ave – tax key number PWV0896069. This notice is being provided in compliance with Village of Pewaukee Municipal Code Section 93.105, which requires that the Board provide notice to the appellant at least five (5) business days prior to a hearing on an appeal.

As to the hearing procedure, I would direct you to Village of Pewaukee Municipal Code Section 93.105(e) for more information.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in blue ink that reads 'Matt Heiser'.

Matt Heiser
Village Administrator

Chapter 93 FIRE-EMS PROTECTION FEE

Sec. 93.100. Purpose and intent.

- (a) Adequate and sustainable funding is essential for life-safety related services. A fire-EMS protection fee apportioned to all properties provides a sustainable source of funds for the provision of fire-EMS services to all properties within the Village of Pewaukee.
- (b) The village board reviewed funding options for fire-EMS service funding provided under contract with the City of Pewaukee, including a fee charged to all properties within the village, during 2023 and determined that establishment of a fee charged to properties based on property usage and call volume is the most appropriate method to provide the necessary funds. The village board further concluded through the study that the costs incurred by the village in contracting fire-EMS services would be recovered through assessments to properties in proportion to the benefit received by the demand for service as reflected in the calls from service from each respective property class.
- (c) In creating this chapter, the village is acting pursuant to authority granted by Chapters 61 and 66 of the Wisconsin Statutes, including but not limited to Wis. Stats. §§ 66.0301 and 66.0627.
- (d) The village board shall review the fire-EMS protection fee at least every five years to evaluate the success of the activities funded and the appropriateness of the rate structure. The first review shall occur by or before June 30, 2026.

(Ord. No. 2023-22, § 1, 11-17-2023)

Sec. 93.101. 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:

- (a) "Department" means City of Pewaukee Fire Department.
- (b) "Emergency service equivalent" or "ESE" means the base amount used to calculate the amount of fees charged to each single-family/duplex property, regardless of size or value.
- (c) "Developed property" means a parcel or legal portion of real property, on which an improvement exists or has been constructed.
- (d) "Services" means the fire and EMS services provided to the Village of Pewaukee by the City of Pewaukee or another entity.
- (e) "Village" means the Village of Pewaukee, Waukesha County, Wisconsin.
- (f) "Single-family/duplex" means single-family homes and duplexes as a 1- and 2- family home.
- (g) "Multi-family" includes apartments and condominium complexes.
- (h) "Senior living" includes residential care facilities, care facilities and senior living residential developments which are marketed and/or limited to residents 55 years of age or older.
- (i) "Care home" includes residential board and care or 24-hour care nursing homes, where care is provided for four or more persons.

-
- (j) "Commercial" includes properties zoned B-1 community business district, B-2 downtown business district, B-3 office and service district, and B-4 business park district.
 - (k) "Industrial" includes properties zoned B-5 light industrial district.
 - (l) "Open space" may include the portion of a single lot outside of the development envelope that is characterized by important natural resources and/or may encompass the contiguous boundaries of important natural resources located on multiple lots.
 - (m) "Right-of-way" is an area of real property in which the village has a dedicated or acquired right-of-way interest in the real property. It shall include the area on, below or above the present and future streets, alleys, avenues, roads, highways, parkways or boulevards dedicated or acquired as right-of-way.

Sec. 93.102. Authority.

- (a) This chapter is enacted pursuant to Wis. Stats. §§ 61.65, 66.0301, and 66.0627 and other applicable laws for the purpose of providing the funding for the services within the village. The recitals set forth herein are incorporated by reference as though more fully set forth herein.

(Ord. No. 2023-22, § 1, 11-17-2023)

Sec. 93.013. Geographic application.

- (a) This chapter applies to all developed property located within the village.

(Ord. No. 2023-22, § 1, 11-17-2023)

Sec. 93.104. Annual fire/EMS protection fee.

- (a) There is hereby imposed upon every developed property described in section 93.103 above an annual fee for the provision of fire and EMS services to such real property. Such fees shall be annually established by the village by means of adoption of a fee schedule by resolution of the village board on or before the last Tuesday of November of each year commencing with the year 2023. The fee charged shall be sufficient in the amount to allow the village to pay in its entirety the amount of the village's contract for the receipt of fire and EMS services. With respect to the annual fees, the following shall apply:
 - (1) Annual fees shall be based on a methodology utilizing ESEs. The total amount of the required contract for services for any year shall be divided by the total number of ESEs located within the village to arrive at a stated dollar amount per single ESE.
 - (2) Each tax key parcel within the village shall be assigned a number of ESEs by the village as follows:
 - a. Single-family/duplex—1.0 ESE (per unit)
 - b. Multi-family—1.0 ESE (per unit)
 - c. Senior living—1.0 ESE (per unit)
 - d. Care home—1.0 ESE (per unit)
 - e. Commercial—1 ESE per 3,350 sq. ft.
 - f. Industrial—1 ESE per 31,000 sq. ft.
 - g. Institutional—1 ESE per 6,500 sq. ft.

-
- (3) Fire/EMS protection fees shall be included on the annual property tax bills as a special charge in accordance with Wis. Stats. § 74.01. Payments shall be paid in full by January 31 and any unpaid fee shall be considered delinquent and subject to interest and penalties. A delinquent special charge becomes a lien on the property against which it is imposed as of the date of delinquency. The delinquent special charge shall be included in the current or next tax roll for collection and settlement. All special charges that become delinquent shall be paid, together with interest and penalties, to the county treasurer in accordance with Wis. Stats. § 74.11(11).

- (4) The village may collect delinquent special charges in any other manner provided for by law.

(Ord. No. 2023-22, § 1, 11-17-2023; Ord. No. 2024-07, § I, 11-6-2024)

Sec. 93.105. ESE appeals.

- (a) Any person aggrieved by the determination of ESEs applicable to the real property of such person or entity or as to the amount of the special charge associated therewith may file a written appeal to the village clerk. The written appeal shall specify the grounds for the challenge to the amount of the ESEs and shall state the amount of fee that the appellant considers to be appropriate.
- (b) Such petition shall be made in writing and be filed with the village clerk within 30 days of the receipt of the bill.
- (c) The appeal must specify the basis for the appeal and may include dwelling unit documentation for residential ESE determination or building square footage documentation for non-residential ESE determination.
- (d) The village administrator shall review the petition and make a determination if there is an error in any order, decision or determination made pertaining to the calculation of ESEs. Once a determination has been made on a calculation, no additional request may be filed for the same developed property unless there has been a significant material change from the prior determination. The decision of the village administrator shall be provided in writing to the applicant. A property owner may appeal the decision of the village administrator to the public works and safety committee for a recommendation to the village board. The appeal must be filed in writing to the village clerk within 30 calendar days from the date the decision of the village administrator was mailed to the property owner.
- (e) The village board, upon review and recommendation of the public works and safety committee, shall hear and decide appeals made on the basis other than an alleged error in the determination of residential ESE or building square footage ESE determination. The board shall determine whether the number of ESEs assigned is fair and reasonable in accordance with the terms of this ordinance and, in the event the appeal is granted, whether or not a refund is due the appellant and the amount of the refund. The board shall conduct a hearing and provide notice to the appellant at least five business days prior to the hearing. The applicant shall be afforded the opportunity to be heard and to present evidence in support of their appeal. The village administrator shall provide evidence in support of how the original assessment was made. The board shall render a written decision based upon the evidence presented.

(Ord. No. 2023-22, § 1, 11-17-2023)

Sec. 93.106. Severability.

- (a) In any provision, paragraph, word, section, or article of this chapter is invalidated by any court of competent jurisdiction, the remaining provisions, paragraphs, words, section, and chapters shall not be affected and shall continue in full force and effect.

(Ord. No. 2023-22, § 1, 11-17-2023)



To: Jeff Knutson, Village President
Members of the Village Board

From: Matt Heiser
Village Administrator

Date: May 29, 2025

Re: June 3, 2025 Special Village Board Meeting Agenda Item 2(c)
Hearing on an Appeal of the 2024 Fire-EMS Protection Fee Filed by KKNN Quail LLC
(c/o Patrick Brotherhood) Regarding Real Property Located at 1088 Quail Court and
having Tax ID No. PWV 0903106 and Possible Action Thereon.

BACKGROUND

Village ordinance Chapter 93, establishing the Fire/EMS Protection Fee, allows property owners to file an appeal for the fee. The annual fee is based on a methodology using Emergency Service Equivalents (ESEs) assigned to each parcel as provided in the ordinance. Property owners can appeal the determination of ESEs assigned to their property or the amount of the special charge associated therewith. Per the ordinance, the appeal must be in writing, specify the grounds for the challenge to the amount of ESEs, and state the amount of the fee that the applicant considers to be appropriate. The appellant has an opportunity to present evidence in support of their appeal at a hearing held before the Village Board. The Public Works and Safety Committee role is to review the appeal materials submitted and make a recommendation to the Village Board on whether to grant or deny the appeal for the Village Board's consideration during its formal hearing of the appeal request. The Village Board determines at their hearing whether the number of ESEs assigned is fair and reasonable in accordance with the terms of the Fire and EMS Fee Ordinance and whether or not a refund is due to the appellant.

There were three applicants who satisfied the requirements to appeal the Fire/EMS fees as defined in the Village ordinance.

<u>Owner Name</u>	<u>Address</u>
KKNN Quail LLC	1088 Quail Court (Quail Pointe Apartments)
Hawthorne Place LLC (c/o Michael Heise)	1105 Hawthorne Place
JM 1405 LLC (c/o Kevin Yonke)	205 Prospect Ave (Yonke & Son Funeral Home)

KKNN Quail LLC chose to participate in the preliminary hearing before the Public Works and Safety Committee as defined in the ordinance.. The Public Works and Safety Committee considered this

application at their meeting on May 13, 2025 and recommended to uphold the 2024 Fire/EMS Protection Fee.

ACTION REQUESTED

The action requested is for the Village Board to grant or deny the applicant's appeal of the 2024 Fire/EMS fee.

ANALYSIS

The process as defined in the ordinance is for Village staff to perform a review of the fee when the request for appeal is received. The Village Administrator confirmed that the parcel was correctly classified and charged the correct number of Emergency Service Equivalents (i.e. ESEs).

Attachments:

1. 2024 Fire/EMS Fee Waiver Appeal from KKNN Quail LLC.
2. 2024 Fire/EMS Fee Waiver Appeal Response to KKNN Quail LLC.
3. 2024 Fire/EMS Fee Waiver Appeal KKNN Quail LLC Elect for Preliminary Hearing
4. 2024 Fire/EMS Fee Waiver Appeal Letter to KKNN Quail LLC Time-line.
5. 2024 Fire/EMS Fee Waiver Appeal KKNN Quail LLC Notice of May 13 Public Works and Safety Committee Meeting.
6. 2024 Fire/EMS Fee Waiver Appeal KKNN Quail LLC Notice of June 3 Hearing.
7. Copy of Chapter 93 – Village of Pewaukee Municipal Code.



Patrick Brotherhood
Quail Pointe Apartments (KKNN Quail LLC)
1088 Quail Ct.
Pewaukee, WI 53072

January 8, 2025

Matt Heiser, Village Administrator
Village of Pewaukee
235 Hickory Street
Pewaukee, WI 53072

Mr. Heiser,

I write in protest of the Fire-EMS fee assessed on our 2024 tax bill. The Fire-EMS fee is an improper and unreasonable tax. We ardently oppose the implementation and calculation of this unfair "fee" and hereby submit our appeal.

Please advise the next steps to move forward.

Thank you,

Patrick Brotherhood
Property Manager
Quail Pointe Apartments
patrick@watercrestinvestments.com
Cell: 414-533-4899



February 5, 2025

Mr. Patrick Brotherhood
Property Manager
Quail Pointe Apartments (KKNN Quail, LLC)
1088 Quail Ct.
Pewaukee, WI 53072

Re: Village of Pewaukee Fire and EMS Fee Appeal – PWV0903106

Dear Mr. Brotherhood:

This letter is in response to your appeal of the Village of Pewaukee's Fire and EMS Fee included on your 2024 Real Property Tax Bill. Your appeal was filed with the Village Administrator by letter dated January 8, 2025.

Pursuant to Section 93.105 of the Municipal Code of the Village of Pewaukee, upon receipt of a petition and appeal of the Fire and EMS Fee, the Village Administrator "shall review the petition and make a determination if there is an error in any order, decision, or determination made pertaining to the calculation of ESEs" and further shall provide such determination to the applicant in writing. "ESE" is defined by Section 93.101 of the Code as an Emergency Service Equivalent. The Village Administrator's review is solely limited to the criteria above.

Your parcel, PWV0903106 was classified as Senior Living, which the Code defines as including "residential care facilities, care facilities, and senior living residential developments which are marketed and/or limited to residents 55 years of age and older." The Code further provides that for Senior Living classified properties, 1.0 ESEs shall be assigned per residential unit. The residential development located on your parcel has 135 residential units. The parcel was assigned 135 ESEs. After reviewing the ESE methodology provided for in Pewaukee Municipal Code Section 93.104, as amended, it is my determination that the calculation and assignment of ESEs to your property is correct and consistent with the methodology provided by our code.

Section 93.105(d) allows you to appeal my determination to the Public Works and Safety Committee for recommendation to the Village Board. The Village Board shall then hear and decide appeals made on the basis other than an alleged error in the determination of residential ESE or building square footage ESE determination. The Board's review is limited to determining whether the number of ESEs assigned is fair and reasonable in accordance with the terms of this ordinance and, in the event an appeal is granted, whether or not a refund is due the appellant and the amount of the refund. The legality of the fee itself is not relevant subject matter under these appeal procedures.



Please be advised the Municipal Code of the Village of Pewaukee provides any appeal of my determination to the Village Board must be filed with the Village Clerk, in writing, no later than thirty (30) calendar days from the date the enclosed decision was mailed to you. Untimely appeal requests will not be processed.

Should you wish to appeal my determination, the Village is willing to waive any hearing and recommendation from the Public Works and Safety Committee and proceed directly to a hearing at the Village Board. If you are in agreement with that procedure and wish to pursue further appeal, please review, sign, and return the enclosed waiver to me along with your written intention to proceed with appeal to the Village Board so we may process the same.

Should there be any questions, please do not hesitate to contact me. Thank you for your consideration of this matter.

Sincerely,

VILLAGE OF PEWAUKEE

Matt Heiser, Village Administrator



WAIVER OF HEARING AT PUBLIC WORKS AND SAFETY COMMITTEE

I, PATRICK BROTHERHOOD, have filed an appeal of the Fire and EMS Fee Emergency Services Equivalence pursuant to Village of Pewaukee Municipal Code Section 93.105. I hereby knowingly waive any hearing in front of or recommendation from the Village of Pewaukee Public Works and Safety Committee, only to the extent such hearing or recommendation is required as part of an appeal pursuant to Section 93.105 of the Municipal Code of the Village of Pewaukee. Further, I consent to my appeal being heard directly by the Village Board of the Village of Pewaukee pursuant to Municipal Code Section 93.105(d) and (e).

Date: _____

QUAIL POINTE APARTMENTS

Patrick Brotherhood, Property Manager



3/6/25

To: Matt Heiser

Dear Matt,

Watercrest Investments wishes to dispute the 2025 FIRE & EMS fees per your letter of February 5th 2025. The property at 1088 Quail Court Should be charged a fee not based on calls for service. Please schedule a hearing as soon as possible.

Sincerely,

A handwritten signature in blue ink, appearing to read "James Cadd".

James Cadd

Watercrest Investments



March 20, 2025

Mr. Patrick Brotherhood
Property Manager
Quail Pointe Apartments (KKNN Quail, LLC)
1088 Quail Ct.
Pewaukee, WI 53072

Re: Status Update of Fire/EMS Fee Appeal for PWV 0903106

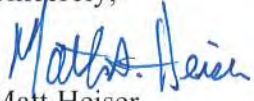
Dear Mr. Brotherhood,

The Village received a hand-delivered response from Mr. Jim Cadd on March 6, 2025 to continue the appeals process but chose not to waive the appeal hearing before the Public Works and Safety Committee. Thus the next step is for the Village to schedule a hearing date with the committee to hear your appeal. This is a courtesy letter to lay out the envisioned time-line for this process to unfold.

The Public Works and Safety Committee generally meets quarterly so the next anticipated meeting will be in June of 2025. You will be receiving a letter from the Village when the committee hearing is scheduled. The Public Works and Safety Committee would hear your appeal and make a recommendation to the Village Board. The next step is for the Village Board to hear the appeal.

Please feel free to contact me with any questions. Thank you for your patience,

Sincerely,


Matt Heiser

Village Administrator



Mr. Patrick Brotherhood
Property Manager
Quail Pointe Apartments (KKNN Quail, LLC)
1088 Quail Ct.
Pewaukee, WI 53072

May 7, 2025

Dear Mr. Brotherhood,

This letter is to inform you of a status update in your appeal of the 2024 Fire/EMS Protection Fee. The next step is for review and recommendation by the Public Works and Safety Committee as defined in Pewaukee Municipal Code 93.105. The Committee has scheduled a meeting for Tuesday, May 13 at 5:00. An item will be on the agenda of that meeting for Property tax key PWV0903106. Please see the Village website for the posting of the agenda and supporting packet information. It will likely be available to the public on Friday, May 9.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in blue ink that reads "Matt Heiser". The signature is written in a cursive style.

Matt Heiser
Village Administrator



Mr. Patrick Brotherhood
Property Manager
Quail Pointe Apartments (KKNN Quail, LLC)
1088 Quail Ct.
Pewaukee, WI 53072

May 21, 2025

Dear Mr. Brotherhood,

By copy of this letter, the Village of Pewaukee hereby provides you notice that the Village Board of the Village of Pewaukee has scheduled a Special Board Meeting for Tuesday, June 3, 2025 commencing at 5:00 p.m., for purposes of a hearing on an appeal of the 2024 Fire and EMS Protection Fee filed by Patrick Brotherhood regarding real property located at 1088 Quail Ct. (Quail Pointe Apartments) – tax key number PWV0903106. This notice is being provided in compliance with Village of Pewaukee Municipal Code Section 93.105, which requires that the Board provide notice to the appellant at least five (5) business days prior to a hearing on an appeal.

As to the hearing procedure, I would direct you to Village of Pewaukee Municipal Code Section 93.105(e) for more information.

Thank you for your attention to this matter.

Sincerely,

Matt Heiser
Village Administrator

Chapter 93 FIRE-EMS PROTECTION FEE

Sec. 93.100. Purpose and intent.

- (a) Adequate and sustainable funding is essential for life-safety related services. A fire-EMS protection fee apportioned to all properties provides a sustainable source of funds for the provision of fire-EMS services to all properties within the Village of Pewaukee.
- (b) The village board reviewed funding options for fire-EMS service funding provided under contract with the City of Pewaukee, including a fee charged to all properties within the village, during 2023 and determined that establishment of a fee charged to properties based on property usage and call volume is the most appropriate method to provide the necessary funds. The village board further concluded through the study that the costs incurred by the village in contracting fire-EMS services would be recovered through assessments to properties in proportion to the benefit received by the demand for service as reflected in the calls from service from each respective property class.
- (c) In creating this chapter, the village is acting pursuant to authority granted by Chapters 61 and 66 of the Wisconsin Statutes, including but not limited to Wis. Stats. §§ 66.0301 and 66.0627.
- (d) The village board shall review the fire-EMS protection fee at least every five years to evaluate the success of the activities funded and the appropriateness of the rate structure. The first review shall occur by or before June 30, 2026.

(Ord. No. 2023-22, § 1, 11-17-2023)

Sec. 93.101. 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:

- (a) "Department" means City of Pewaukee Fire Department.
- (b) "Emergency service equivalent" or "ESE" means the base amount used to calculate the amount of fees charged to each single-family/duplex property, regardless of size or value.
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- (i) "Care home" includes residential board and care or 24-hour care nursing homes, where care is provided for four or more persons.

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- (j) "Commercial" includes properties zoned B-1 community business district, B-2 downtown business district, B-3 office and service district, and B-4 business park district.
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 - (l) "Open space" may include the portion of a single lot outside of the development envelope that is characterized by important natural resources and/or may encompass the contiguous boundaries of important natural resources located on multiple lots.
 - (m) "Right-of-way" is an area of real property in which the village has a dedicated or acquired right-of-way interest in the real property. It shall include the area on, below or above the present and future streets, alleys, avenues, roads, highways, parkways or boulevards dedicated or acquired as right-of-way.

Sec. 93.102. Authority.

- (a) This chapter is enacted pursuant to Wis. Stats. §§ 61.65, 66.0301, and 66.0627 and other applicable laws for the purpose of providing the funding for the services within the village. The recitals set forth herein are incorporated by reference as though more fully set forth herein.

(Ord. No. 2023-22, § 1, 11-17-2023)

Sec. 93.013. Geographic application.

- (a) This chapter applies to all developed property located within the village.

(Ord. No. 2023-22, § 1, 11-17-2023)

Sec. 93.104. Annual fire/EMS protection fee.

- (a) There is hereby imposed upon every developed property described in section 93.103 above an annual fee for the provision of fire and EMS services to such real property. Such fees shall be annually established by the village by means of adoption of a fee schedule by resolution of the village board on or before the last Tuesday of November of each year commencing with the year 2023. The fee charged shall be sufficient in the amount to allow the village to pay in its entirety the amount of the village's contract for the receipt of fire and EMS services. With respect to the annual fees, the following shall apply:
 - (1) Annual fees shall be based on a methodology utilizing ESEs. The total amount of the required contract for services for any year shall be divided by the total number of ESEs located within the village to arrive at a stated dollar amount per single ESE.
 - (2) Each tax key parcel within the village shall be assigned a number of ESEs by the village as follows:
 - a. Single-family/duplex—1.0 ESE (per unit)
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 - e. Commercial—1 ESE per 3,350 sq. ft.
 - f. Industrial—1 ESE per 31,000 sq. ft.
 - g. Institutional—1 ESE per 6,500 sq. ft.

-
- (3) Fire/EMS protection fees shall be included on the annual property tax bills as a special charge in accordance with Wis. Stats. § 74.01. Payments shall be paid in full by January 31 and any unpaid fee shall be considered delinquent and subject to interest and penalties. A delinquent special charge becomes a lien on the property against which it is imposed as of the date of delinquency. The delinquent special charge shall be included in the current or next tax roll for collection and settlement. All special charges that become delinquent shall be paid, together with interest and penalties, to the county treasurer in accordance with Wis. Stats. § 74.11(11).

- (4) The village may collect delinquent special charges in any other manner provided for by law.

(Ord. No. 2023-22, § 1, 11-17-2023; Ord. No. 2024-07, § I, 11-6-2024)

Sec. 93.105. ESE appeals.

- (a) Any person aggrieved by the determination of ESEs applicable to the real property of such person or entity or as to the amount of the special charge associated therewith may file a written appeal to the village clerk. The written appeal shall specify the grounds for the challenge to the amount of the ESEs and shall state the amount of fee that the appellant considers to be appropriate.
- (b) Such petition shall be made in writing and be filed with the village clerk within 30 days of the receipt of the bill.
- (c) The appeal must specify the basis for the appeal and may include dwelling unit documentation for residential ESE determination or building square footage documentation for non-residential ESE determination.
- (d) The village administrator shall review the petition and make a determination if there is an error in any order, decision or determination made pertaining to the calculation of ESEs. Once a determination has been made on a calculation, no additional request may be filed for the same developed property unless there has been a significant material change from the prior determination. The decision of the village administrator shall be provided in writing to the applicant. A property owner may appeal the decision of the village administrator to the public works and safety committee for a recommendation to the village board. The appeal must be filed in writing to the village clerk within 30 calendar days from the date the decision of the village administrator was mailed to the property owner.
- (e) The village board, upon review and recommendation of the public works and safety committee, shall hear and decide appeals made on the basis other than an alleged error in the determination of residential ESE or building square footage ESE determination. The board shall determine whether the number of ESEs assigned is fair and reasonable in accordance with the terms of this ordinance and, in the event the appeal is granted, whether or not a refund is due the appellant and the amount of the refund. The board shall conduct a hearing and provide notice to the appellant at least five business days prior to the hearing. The applicant shall be afforded the opportunity to be heard and to present evidence in support of their appeal. The village administrator shall provide evidence in support of how the original assessment was made. The board shall render a written decision based upon the evidence presented.

(Ord. No. 2023-22, § 1, 11-17-2023)

Sec. 93.106. Severability.

- (a) In any provision, paragraph, word, section, or article of this chapter is invalidated by any court of competent jurisdiction, the remaining provisions, paragraphs, words, section, and chapters shall not be affected and shall continue in full force and effect.

(Ord. No. 2023-22, § 1, 11-17-2023)
