

## Lee, Chris

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**From:** Owczarski, Jim  
**Sent:** Monday, December 11, 2023 1:07 PM  
**To:** Lee, Chris  
**Subject:** FW: Ordinance relating to fees for the assessor's office - file no. 231173  
**Attachments:** 231173.docx

FYI

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**From:** Jahn, Hannah <hjahn@milwaukee.gov>  
**Sent:** Monday, December 11, 2023 11:35 AM  
**To:** Owczarski, Jim <jowcza@milwaukee.gov>  
**Subject:** Ordinance relating to fees for the assessor's office - file no. 231173

Dear Jim,

I reviewed the draft ordinance and have concluded that it is legal and enforceable. I concluded that it is.

First, the fees and penalties listed in the proposed ordinance directly track language in statute sections 70.337 and 70.339.

Second, these fees may be added to the tax bill as special charges even though not enumerated in Wis. Stat. § 66.0627, because (1) they are for services provided by assessor, (2) the fees do not exceed the assessor's actual costs to provide the service, and (3) case law states that 66.0627 is not an exhaustive list, but merely a list of examples. To address additional possible challenges to enforceability, case law also indicates that a special charge does not need to confer a *benefit* (as opposed to a service) to the property owner, nor must it be an improvement to the property. (An improvement is a special assessment.)

Thank you,

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