66.0628 Fees imposed by a political subdivision.

(1) In this section:

(a) "Political subdivision" means a city, village, town, or county.

(b) "Reasonable relationship" means that the cost charged by a political subdivision for a service provided to a person may not exceed the political subdivision's reasonable direct costs that are associated with any activity undertaken by the political subdivision that is related to the fee.

(2) Any fee that is imposed by a political subdivision shall bear a reasonable relationship to the service for which the fee is imposed.

(2m) A political subdivision may not impose a fee or charge related to the political subdivision enforcing an ordinance related to noxious weeds, electronic waste, or other building or property maintenance standards unless the political subdivision first notifies the person against whom the fee or charge is to be imposed that the fee or charge may be imposed. If the notice relates to a building that is not owner-occupied, the notice shall be provided to the owner by 1st class mail or electronic mail. If the owner of a property provides an electronic mail address to a political subdivision, the political subdivision may not impose a fee or charge related to the political subdivision enforcing an ordinance related to noxious weeds, electronic waste, or other building or property maintenance standards at that property unless the political subdivision first notifies the owner of the property using the electronic mail address provided. This subsection does not apply to a fee or charge related to the clearing of snow or ice from a sidewalk or to an ordinance violation that creates an immediate danger to public health, safety, or welfare.

(3) If a political subdivision enters into a contract to purchase engineering, legal, or other professional services from another person and the political subdivision passes along the cost for such professional services to another person under a separate contract between the political subdivision and that person, the rate charged that other person for the professional services may not exceed the rate customarily paid for similar services by the political subdivision.

(4)

(a) Any person aggrieved by a fee imposed by a political subdivision because the person does not believe that the fee bears a reasonable relationship to the service for which the fee is imposed may appeal the reasonableness of the fee to the tax appeals commission by filing a petition with the commission within 90 days after the fee is due and payable. The commission's decision may be reviewed under s. 73.015. For appeals brought under this subsection, the filing fee required under s. 73.01 (5) (a) does not apply.

(b) With regard to an appeal filed with the tax appeals commission under par. (a), the political subdivision shall bear the burden of proof to establish that a reasonable relationship exists between the fee imposed and the services for which the fee is imposed.

History: 2003 a. 134; 2007 a. 44; 2013 a. 20; 2013 a. 173 s. 33; 2017 a. 243, 317.