Chapter 5
Operating a Lake District

A lake district is a special purpose unit of government with powers focused on lake management and the provision of services to property located within its established boundaries. A lake district operates on its own, independent of its creating entity, in accordance with its statutory powers.

The laws governing the formation and operation of lake districts can be found in Chapter 33 of the Wisconsin State Statutes. Those legal questions that lake districts may have which are not addressed in Chapter 33 are often covered under the same body of municipal laws that govern Wisconsin towns and counties.

Lake districts can work cooperatively with other government bodies and private organizations to carry out authorized activities. Wisconsin local governments (including lake districts) have broad powers to undertake cooperative efforts with other government bodies and Indian tribes. For example, some lake districts construct and operate public sewer systems within their boundaries and jointly own and operate wastewater treatment plants with adjacent cities or villages. Other lake districts work cooperatively with counties or other government bodies on boating law enforcement, erosion control, and other programs important to the lake or its watershed. Lake districts can also work cooperatively with nonprofit organizations on conservation projects beneficial to the lake and the district’s mission.

General Management

Activities

Lake districts can conduct a broad range of activities to manage and enhance the lake or lakes they are organized around. Some typical activities include:

1. Understanding the lake’s water quality and its ecosystem by:
   • Monitoring water quality
   • Inventorizing and monitoring aquatic plants
   • Mapping the lake’s watershed
   • Identifying pollution sources
   • Developing long range lake management plans
2. Protecting lake habitat through:
   • Educational efforts
   • Wetland restoration
   • Acquisition of land or conservation easements to protect sensitive areas
   • Erosion control programs
   • Invasive or nuisance aquatic plant management programs (like harvesting, chemical treatment and education)
3. Maintaining water levels through dam ownership and/or operation
4. Enhancing recreational boating and boater safety through:
   • Boating ordinances
   • Operation of water safety patrols
   • Boating safety classes
   • Developing water trails
   • Developing informational/educational tools (such as boat landing signs, brochures, or maps)
5. Providing public services such as:
   • Sewer and water
   • Solid waste/recyclable collection

**Powers**

The legislature has given lake districts a broad range of financial and administrative powers to undertake lake management programs. All lake districts have been granted the power to:

- Levy taxes and impose special charges and special assessments
- Borrow money
- Disburse money
- Make contracts
- Accept gifts
- Buy, hold, and sell property
- Undertake projects to enhance recreational uses, including recreational boating facilities (such as boat launches or breakwaters)
- Sue and be sued
- Take other acts necessary to carry out a program of lake protection and rehabilitation

**Specialized Powers**

The following powers require special authorization from electors (resident voters) and property owners at an annual meeting or from other local government bodies:

**Public Water and Sanitation Programs**

The electors (resident voters) and property owners at the annual meeting can authorize a lake district to exercise some or all of the statutory powers of a sanitary district, which chiefly relate to sewer and water systems. Some of the most important of these are the authority to: (1) require the inspection of septic systems; (2) provide financial assistance for the replacement of failing private septic systems; and (3) plan, construct and operate public sewer or water systems.

A lake district that has been granted the powers of a sanitary district continues to exercise its own lake district financing powers and does not assume authority to levy additional taxes.
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Key Point

The exercise of sanitary district powers are often complex undertakings that require professional legal and engineering assistance.

Recreational Boating Regulations

All lake districts have the authority to establish water safety patrols and contract with certified law enforcement officers to enforce state boating laws and any local boating ordinances that affect the lake. Lake districts that operate water safety patrols are eligible for state aid. (For more information on state aid for water safety patrols, see www.dnr.wi.gov/org/caer/cfa/Grants/safetypatrols.html).

Wisconsin law generally gives towns, villages and cities the authority to enact local boating regulations. In some communities, this power has been delegated to a lake district. For a lake district to enact a boating ordinance, it must be authorized by resolutions adopted by at least one-half of the cities, villages and towns having frontage on the lake, the approving units of government must include at least 60% of the lake’s frontage, and the entire lake must be within the district’s boundaries.

Whether a boating ordinance is adopted by a lake district, city, village or town, various statutory requirements must be met. The adopting local government (including a lake district) must take into account local conditions in developing boating ordinances, including the lake’s size and shape, environmental features and the extent of congestion and conflict among boaters. There are also detailed procedural requirements, including published notices, public hearings, DNR advisory review and other steps.

The Legislature has expressly authorized boating regulations that restrict speed or establish time or location standards for different types of boating activities. Boating ordinances may not be inconsistent with state boating law, but may generally be more restrictive than state laws. If a lake district enacts boating ordinance provisions that conflict with town, village or city boating ordinances, the lake district provisions supersede the local conflicting provisions. Local boating ordinances may be enforced by citations, similar to “traffic tickets.”

Good Idea

Lake districts considering a boating ordinance should work with an experienced attorney to make sure that the proposed regulations are realistic, enforceable and do not run afoul of the constitutional interests of boaters.
For more information on the subject of boating, see *How’s the Water? Planning for Recreational Use on Wisconsin Lakes & Rivers* and *Local Boating Regulation in Wisconsin: A Guide for Lake Management Organizations* (see Appendix D for ordering information).

**Seaplanes and Icebound Waters Regulations**

All local governments (including lake districts) may enact ordinances to regulate seaplanes and travel on icebound lakes by boats and other craft, including snowmobiles and other motor vehicles. A lake district may enact icebound waters ordinances only if the entire lake is within its boundaries and each town, village and city on the lake has adopted a resolution authorizing the lake district to do so.

**Conservation Initiatives**

All lake districts have authority to acquire land and other interests in property. If authorized by electors (resident voters) and property owners at an annual meeting, a lake district may also appropriate money for use by nonprofit organizations to undertake conservation efforts that benefit the district. For example, some lake districts work closely with nonprofit organizations to protect wetlands and other open space lands through acquisition of land or conservation easements that contribute to the lake’s ecosystem. State funds are available for some of these activities through the lake management grant program or the Knowles-Nelson Stewardship Fund, a program aimed at the acquisition and protection of land for nature-based outdoor recreation purposes. For more information on conservation initiatives, see www.gatheringwaters.org or www.dnr.state.wi.us.

**Governing**

The authority to govern a lake district is shared by the board of commissioners and the electors (resident voters) and property owners at the annual meeting. The board of commissioners has general responsibility for conducting the business of the district. The district’s electors and property owners control major policy matters by electing commissioners, setting the annual budget and exercising other powers at an annual or special meeting.

When a new lake district is created by a county board, the board appoints an initial board of commissioners to operate the district until the first annual meeting. City councils or village or town boards do not need to appoint any commissioners because the members of the governing body themselves serve as lake district commissioners (unless a petition requesting the standard form of lake district governance is presented). For more information on initial boards of commissioners, see Initial Board of Commissioners, page 53.
Board of Commissioners

Composition

Five commissioners: Most lake districts have five commissioners. Three members are elected from the residents or property owners within the district. The other two commissioners are appointed by the local units of government. One of the appointed members is selected by the county board of supervisors. (If the district includes territory in more than one county, this appointment is made by the county with the highest equalized valuation in the district). The other appointed member is selected by the governing body of the town, village or city with the highest valuation in the district.

Seven commissioners: The electors (resident voters) and property owners at the annual meeting may choose to permanently increase the number of elected commissioners from three to five to provide for a seven-member board of commissioners. Although the law does not set forth a detailed procedure for approving the expansion to a seven-member board, it is a good idea to put the proposal in the form of a written resolution (rather than just a motion) for consideration at the annual meeting. More information on resolutions and motions can be found in Robert’s Rules of Order, see www.robertsrules.com or Appendix D.

Wis. Stat. § 33.28(2m)(a)

Board of Commissioners for Districts Created by Towns, Villages or Cities

In districts created by a city council or village board, the city council or village board constitutes the board of commissioners. See Districts Created by Cities or Villages, page 56. However, these districts must convert to the standard lake district commission (with the elected and appointed membership described above) if a petition requesting that form of governance signed by at least 20% of the property owners within the district is presented.

Although town boards can also create lake districts, they may do so only upon presentation of a landowner petition. See Districts Created by Town Boards, page 55. When a town board establishes a lake district, the board itself constitutes the district’s board of commissioners.

All municipally created districts (city, village, and town) must convert to the standard form of lake district governance (with the elected and appointed commissioners described above) if a petition is presented that is signed by at least 20% of the property owners within the district.

Wis. Stat. § 33.23

Good Idea

Where a city council or a village or town board serves as a lake district board of commissioners, they often establish a citizen advisory committee to provide for more direct involvement of district residents and property owners.
Elected Commissioners

Qualifications: To serve as an elected lake district commissioner, a person must be a U.S. citizen, eighteen years of age or older, and either an elector (resident voter) or an owner of property within the district. In order to qualify as an elector, a citizen must be a resident of the district. A person who is an official representative of an organization which is an owner of property may hold office as a commissioner even though the person does not own property within the district or qualify as an elector.

At least one commissioner must be a district resident, unless no resident is willing to serve. If no resident is willing to serve, this requirement is waived until the end of that term.

Elections: Commissioners are elected at the annual meeting by secret ballot to serve for staggered three-year terms. The use of staggered terms ensures that the board of commissioners will have some institutional memory as leadership evolves over the years. Commissioners’ terms of office expire at the conclusion of the annual meeting at which their successors are elected.

In order to stagger the terms of commissioners, the three commissioners elected at the first annual meeting serve for terms of one, two and three years. (The length of the term is sometimes determined by the number of votes each receive, the most votes gets the three-year term, second most the two-year term and so on.) As these initial terms expire, successor commissioners are elected to regular three-year terms. This means that an election for one commissioner is held at each annual meeting, except in cases where the lake district has expanded the number of elected commissioners. If the annual meeting expands the size of the board of commissioners, one of the newly created seats expires in two years and the other in three years. In subsequent years, these districts hold elections for two commissioners each year, except every three years, when only one commissioner is elected. When their initial terms expire, all five commissioners are elected for regular three-year terms.

Chapter 33 does not set detailed election procedures, but it does mandate the use of secret ballots and prohibits the use of absentee ballots and proxies. Electors (resident voters) and property owners are eligible to vote in lake district elections only if they are physically present at the annual meeting. For more information on voter eligibility, see Voting, page 73.
Most lake districts permit nominations from the floor or submitted to the board of commissioners before the annual meeting. Many provide an opportunity for candidates to briefly address the voters at the annual meeting before the vote. Typically, the district chair appoints two or more canvassers to count the ballots and announce the election results. Some lake districts have adopted more detailed procedures for nominations, acceptance and voting.

Oath of Office
Lake district board of commissioners are elected government officials, similar to town and county supervisors, city alderman, or village trustees. Although the law does not require that commissioners take an oath of office, many do so to acknowledge the importance of serving as elected officials for the lake district. Some lake districts invite the town or county clerk, a dignitary, or community leader to publicly administer an oath of office at the annual meeting. See Oath of Office, page 95.

Vacancies: If a vacancy occurs with an elected commissioner, the district chairperson appoints a successor to serve the remainder of the unexpired term, subject to approval by the majority vote of the board.

Appointed Commissioners
The appointment of commissioners by counties and municipalities helps promote harmony and coordination among local governments and the district. Members of lake district boards appointed by a county, town, village or city serve at the pleasure of the appointing authority, rather than for fixed terms. They can be replaced whenever the appointing authority chooses.

Qualifications: The county appointee needs to be either a member of the county land conservation committee or nominated by the county land conservation committee and then appointed by the county board. Town, village, or city appointees must either be members of the governing body that appoints them or residents of the district, and if possible, owners of property within the district.

Chapter 33 does not establish further qualifications for appointed commissioners, giving local governments broad discretion to select persons they consider suitable. Typically, these appointed commissioners live or own property within the district or have a known interest in lake and water management.
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**Voting:** Appointed commissioners have the same voting power on the lake district board as the elected commissioners. However, they are not eligible to vote at the annual meeting unless they qualify as a lake district property owner or elector.

**Vacancies:** Vacancies in the offices of appointed commissioners are filled by the appointing city council or village, town or county board.

**Officers**
Immediately following each annual meeting, the board of commissioners is required to meet to elect a chair, secretary and treasurer from the board members to serve for one-year terms. Only commissioners may hold these offices.

Lake district boards may create positions such as a recording secretary and bookkeeper, however, these positions are not considered officers and are not voting board members.

The chairperson presides at all meetings and public hearings held by the board of commissioners and at the annual and special meetings. The secretary keeps minutes of all meetings of the district and is responsible for the preparation and distribution of meeting notices.

The treasurer is responsible for the receipt of monies due to the district, the payment of district liabilities upon order of the board of commissioners and for certifying taxes and assessments levied by the annual meeting to the clerks of each town, village or city within the district for collection.

**Compensation**
Commissioners shall be paid actual and necessary expenses that they incur while conducting the business of the district. They may also be paid additional compensation if that compensation is established by the annual meeting.

**Responsibilities**
The board of commissioners is broadly responsible for the governance of the lake district. Except for powers reserved to the electors and property owners at the annual meeting, all of the powers of the lake district are exercised by the board of commissioners.
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Powers

The board of commissioners has the specific power to:
- Initiate and coordinate research and surveys for the lake
- Plan lake protection and rehabilitation projects
- Cooperate with other units of government in enacting ordinances as needed.
- Adopt and carry out lake protection and rehabilitation plans
- Maintain liaisons with state government officials involved in lake protection and rehabilitation and provide the Department of Natural Resources with the names and addresses of current commissioners
- Control the fiscal matters of the district, subject to the powers and directives of the electors and property owners at the annual meeting

If the district has been authorized to exercise sanitary district powers or adopt boating ordinances, these powers are generally exercised by the board of commissioners.

Duties

The board of commissioners is legally required to carry out specific duties:
- Schedule the annual meeting of the lake district between May 22 and September 8 (unless a majority vote at the previous meeting scheduled a time outside those dates)
- Prepare an agenda and proposed budget for the annual meeting
- Have an audit prepared at the end of each fiscal year for the annual meeting. For more information see Audit, page 75.
- Mail a written notice (including the agenda and proposed budget) of the annual meeting (and any special meetings) at least 14 days in advance to:
  - each owner of property (as listed on the tax roll)
  - each elector whose address can be ascertained with reasonable diligence
  - the Department of Natural Resources
- Conduct the annual meeting (and any special meetings or public hearings). This is the responsibility of the chairperson
- Immediately following the annual meeting, select a chairperson, secretary and treasurer from among the commissioners
- Take charge of the finances of the district, including delivering certified statements by November 1st of any tax levied at the annual meeting to the clerk of each municipality in the district for collection (responsibility of the treasurer)
- Schedule special meetings, if needed
- Appoint persons to fill vacancies in the board as needed (responsibility of the chairperson)
- Meet at least quarterly as a board. The secretary is responsible for posting notices and keeping minutes of board meetings and any hearings held by the board. The chairperson is responsible for presiding at board meetings
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**Ethical Standards**
Lake district commissioners are government officials, subject to various laws intended to protect the public interest and ensure accountability. Commissioners should become familiar with Wisconsin laws that regulate the conduct of public officials and government bodies. Like other elected officials, commissioners have a duty to act in the best interest of the district.

Lake district commissioners are subject to ethical standards relating to conflicts of interest and other matters under Wisconsin’s codes of ethics for local government officials. As local government officials, lake district commissioners are prohibited by Wisconsin law from:

- taking any action on something in which they, or their immediate family, or an organization with which they are associated, have a substantial financial interest
- accepting a gift that could be expected to influence their vote, action, or judgment on an issue
- using their position to obtain financial gain for themselves, their immediate family, or an organization with which they are associated
- using their position in a way that provides a substantial benefit to themselves, their immediate family, or an organization with which they are associated

*For more detailed information, see section 19.59 of the Wisconsin Statutes.*

**Meetings of the Board of Commissioners**
Chapter 33 requires the board of commissioners to meet at least quarterly. The chairperson or any three commissioners may call meetings at other times.

Most decisions and actions of the board of commissioners can be taken by consideration and adoption of motions. If a motion is of considerable importance or length, it may be helpful to put the motion in writing in the form of a resolution. *More information on resolutions and motions can be found in Robert’s Rules of Order, see www.robertsrules.com or Appendix D.*

**Quorum:** Three commissioners constitute a quorum to conduct business on behalf of a five-member board of commissioners. (Although it is not expressly addressed in Chapter 33, lake districts with seven-member boards generally recognize that four members represent a quorum.)

**Notices and Postings:** Meetings of the board of commissioners are public meetings, subject to the Wisconsin Open Meetings Law. Among other things, this requires that meetings of the commissioners must be held in a place accessible to the public unless a specific exception authorizes a closed meeting.

Notice of meetings should include essential information on agenda items. The information needs to be sufficient to allow an individual to understand the issue and decide whether or not they want to attend the meeting.
Notice should be posted at least 24 hours before the meeting in three locations likely to be seen by the general public. (Alternatively, the board of commissioners may give notice by paid publication in a news medium likely to give notice in the area, such as the local newspaper.) In addition, the secretary must mail copies of the notices to any media source that requests them. For more detailed information on the open meetings law, see sections 19.81-19.98 of the Wisconsin Statutes and the Attorney General’s Open Meetings Law Compliance Guide found at www.doj.state.wi.us.

While the open meetings law grants citizens the right to attend and observe meetings of the board of commissioners, it does not grant citizens a right to participate in those meetings. The board is free to determine for itself whether to allow citizen participation, however, most boards allow some time for public comment during the board of commissioner meetings. Any committees established by the board of commissioners are also subject to open meetings law requirements.

Records: The records of the board of commissioners are public records, subject to the Wisconsin Public Records Law. That law generally requires that the district promptly provide a requester with any record in the commissioners’ possession relating to the district’s activities, subject to narrow exceptions.

The secretary is required to keep minutes for each meeting including a record of motions and votes. All records of the district must be available for public inspection. For more detailed information on the public records law, see sections 19.31 - 19.39 of the Wisconsin Statutes and the Attorney General’s Public Records Law Compliance Outline found at www.doj.state.wi.us.
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**Annual Meetings**

Every lake district, regardless of how it was formed, must hold an annual meeting of electors (resident voters) and property owners. The first such meeting must be held between **May 22 and September 8**. Subsequent annual meetings must be held during the same time period, unless the preceding annual meeting sets a different date. The statutes do not specify the location of the meeting; however, meetings should be held in an accessible public place.

The chairperson of the board of commissioners presides at the annual meeting, all special meetings, and any public hearings held by the board.

Most districts use Robert’s Rules of Order for running meetings and conducting deliberations. Some districts have adopted bylaws or rules of procedure in addition to Chapter 33; others just use Chapter 33 as their guide. Bylaws are not required, but compliance with Chapter 33 is essential. *For more information see Bylaws, page 82.*

**Notice**

The district secretary is responsible for preparing and mailing written notice of the annual meeting at least 14 days in advance of the meeting to all district property owners and electors. The district is required to use “reasonable diligence” to ascertain mailing addresses. As an alternative to mailing notice to the electors, the district may publish notice of the meeting in two successive issues of the local newspaper (known as a Class 2 notice). The district is also required to mail notice of the annual meeting to the Wisconsin Department of Natural Resources.

To comply with Wisconsin open meetings law requirements, the district should also post the meeting notice at least 24 hours before the annual meeting in three locations likely to be seen by the general public. (Alternatively, the district may give notice by paid publication in a news medium likely to give notice in the area, such as a local newspaper.) In addition, the secretary must mail copies of the notice to any media source that requests them. *For more detailed information on the open meetings law, see section 19.81-19.98 of the Wisconsin Statutes and the Attorney General’s Open Meetings Law Compliance Guide found at [www.doj.state.wi.us](http://www.doj.state.wi.us).*

Notice of the meeting must include the:

- time
- date
- place
- agenda, which includes a list of each item proposed for consideration at the meeting *(see Agenda, page 71)*
- proposed annual budget *(see Budget, page 74)*
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Agenda

It is the board of commissioners’ responsibility to develop the agenda for the annual meeting. The agenda should include essential information on items that may require action. That information needs to be sufficient to allow an individual to understand the issue and decide whether or not they need to attend the meeting to voice their opinion and vote.

Typically an agenda will include such items as:
1. Call meeting to order
2. Approve minutes of last year’s annual meeting
3. Chairperson and committee reports
4. Treasurer’s report
5. Presentation and submission of the annual audit
6. Report on/consideration of projects or other actions (list specific items and what is being proposed)
7. Review and consider approval of proposed budget (see Budget, page 74)
8. Consider approval of corresponding tax levy
9. Election of commissioners
10. Old business (no action can be taken unless specific items are listed)
11. New business (no action can be taken unless specific items are listed)
12. Adjourn meeting

Unless an item has been specifically listed on the agenda, no action can be taken on that issue at the annual meeting. However, discussion and advisory voting (if deemed appropriate) can occur.

Certain items require specific notices on the annual meeting agenda:
• Any authorization to borrow money
• Any proposal to dissolve the district
• Any items proposed for consideration at the annual meeting that are submitted by a petition to the board at least 30 days before the annual meeting, signed by at least 20% of the number of parcels in the district (provided the item relates to an issue that is within the district’s authority)

Actions

Required Actions

The lake district law requires that the electors and property owners at the annual meeting:
1. Conduct an election to fill vacancies in the positions of elected commissioners by secret ballot (except where the town board, village board or city council serves as the district’s board of commissioners) (See Elections, page 64), and
2. Approve a budget for the coming year (See Budget, page 74)
Additional Actions

In addition to these required actions, the electors and property owners at the annual meeting are authorized to take any of the following actions:

- Vote a tax on all taxable property within the district. Except for taxes levied to repay debt, and for “capital costs,” the annual meeting may not levy a tax up to 2.5 mills ($2.50 per $1,000 of equalized value of property)
- Approve borrowing
- Permanently increase the number of elected members of the board of commissioners from three to five
- Authorize the assumption of sanitary district powers8
- Appropriate money for the conservation of natural resources or for payment to a nonprofit organization for the conservation of natural resources within the district or beneficial to the district
- Create a non-lapsible fund to finance specifically identified capital costs and for maintenance of capital equipment
- Establish any compensation to be paid to the district board of commissioners
- Change the annual meeting date
- Dissolve the district

These discretionary powers may only be used by the electors and property owners. These actions cannot be taken by the board of commissioners without authorization by the electors and property owners at the annual meeting or a special meeting.

Most decisions and actions at the annual meeting can be accomplished by consideration and adoption of motions. If a motion is of considerable importance or length, it may be helpful to put the motion in writing in the form of a resolution. Some actions, such as the adoption of sanitary district powers, require adoption of a resolution. More information on resolutions and motions can be found in Robert’s Rules of Order (see www.robertsrules.com or Appendix D).
Who Can Vote?

To vote at annual meetings of the lake district, a voter must be a U.S. citizen over 18 years of age who is either:

1. An elector (a qualified voter who resides in the district)⁹
2. An owner of property within the district:
   - A person whose name appears as an owner of real property on the tax roll¹⁰
   - A person who owns title to real property even though the person’s name does not appear on the tax roll (i.e. a spouse)
   - A person who is the official representative, officer or employee authorized to vote on behalf of a trust, foundation, corporation, association or other organization owning real property in the district

Determining Qualifications for Property Owners

In order to determine the qualifications of property owners for voting purposes, the district should obtain a copy of the tax roll and have it available at the annual meeting. Eligible voters can be checked off as they arrive and given a colored card or other identification to indicate their qualification to vote. Persons whose names appear on the tax roll are qualified to vote. If a person is not named on the tax roll, it is up to that person to provide evidence to the district that he or she is an owner of property or a designated representative of an organizational property owner. Wisconsin law does not define what evidence of ownership is sufficient for a person not named on the tax roll or for an official representative of an organization. Some lake districts require prospective voters who are not named on the tax roll to provide either: (1) a copy of a deed indicating ownership of the property; or (2) a letter on the stationery of an organization owning property which clearly authorizes the person to vote on behalf of that organization. Notification of the district’s policy regarding proof of eligibility to vote should be included in the notice of the annual or special meeting.

Voting Details

Each qualified voter is entitled to cast one vote at the annual meeting. Ownership of more than one parcel of real estate within the district does not entitle the owner to more than one vote. Corporations, governmental bodies and other organizational owners are treated as single owners with one vote.

Commissioners appointed by the county or town/village/city are eligible to vote at the annual meeting only if they qualify as lake district property owners or electors.

Chapter 33 does not specify voting procedures such as a voice vote or show of hands, except that:

- Elections of commissioners must be done by secret ballot
- No absentee ballots or proxies are permitted

There is no quorum requirement for the annual meeting.
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Special Meetings

In addition to the annual meeting, the electors and property owners may conduct business at special meetings. Any action that can be taken at an annual meeting may be taken at a special meeting, except as follows:

1. No motion to consider the dissolution of the district may be taken up at a special meeting.
2. The annual budget may not be approved at a special meeting (although it may be amended).
3. The special meeting may not consider any matter that was resolved during another special meeting held since the previous annual meeting.

A special meeting may be called at any time by a majority of the board of commissioners. In addition, the board is required to schedule a special meeting if at least 10% of the persons qualified to vote at the annual meeting so request.

Notice and voting requirements for special meetings are the same as for annual meetings.

Budget and Financing

The management activities undertaken by Wisconsin lake districts vary widely. Some focus chiefly on water quality monitoring and educational efforts carried out through the efforts of lake district commissioners and volunteers. Other lake districts, especially those that collect solid waste and recyclables or operate public sewer or water systems, require paid staff or contractors. Even volunteer-operated lake districts sometimes undertake relatively large-scale projects.

Budget

The lake district board of commissioners is responsible for the preparation of the proposed annual budget. Typically, the treasurer prepares the proposed budget as recommended by the board so it can be included in the meeting notice. See Appendix F for a sample lake district budget.

The proposed annual budget presented to the annual meeting must include all of the following:

- The actual revenues and expenditures for the preceding year.
- The actual revenues and expenditures for at least the first six months of the current year. (If the annual meeting is held before July 1, the lake district should show revenues and expenses to a date as close as possible to the date the notice of the annual meeting is mailed.)
- The estimated revenues and expenditures for the balance of the current year.
- A list of all existing indebtedness and all anticipated revenue from all sources for the ensuing year.
• A list of all proposed appropriations for each department, activity and reserve account for the ensuing year
• For informational purposes by fund, all anticipated unexpended or unappropriated balances and surpluses

The statutes also require that the budget specify any item with a cost to the district in excess of $10,000 and separately identify capital costs and costs of operation of the district.

**Capital costs** - the costs of acquiring equipment and other capital assets, including sewerage system capital costs, for a program undertaken by the lake district.

**Costs of operation of the district** - all costs of a program undertaken under section 33.001 to 33.37 of the Wisconsin Statutes, except capital costs.

The electors and property owners may propose, consider and vote on amendments to the budget before approving the budget. However, the authority of the annual meeting to amend the budget is limited. For example, the electors and property owners may not eliminate a mandatory portion of the budget, such as an irrepealable tax levied in order to secure repayment of a district debt, or where a payment in the current budget is required by contract.

Once the budget has been approved at the annual meeting, amendments may be considered and voted on at a special meeting (see Special Meetings, page 74). Chapter 33, however, does not specify whether or not lake district commissioners can change the budget without authorization from the electors and property owners. Municipal law suggests that a governing body may change the appropriations by a 2/3rds vote of the board of commissioners, provided a notice has been published 10 days before the vote. Lake district commissioners may want to consider potential political ramifications and challenges if they change the budget in a significant way.

The statutes do not specify the date a lake districts budget should start. Most lake district budgets operate on the calendar year.

**Audit**

The board is required to have an audit of the financial transactions of the district prepared at the close of each fiscal year. The audit must be presented and submitted to the annual meeting.

The law does not specify further requirements for an audit. Most districts have audits performed by an accounting firm or by an internal committee.
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Raising Funds

In order to provide lake districts with the resources they need, the Legislature has authorized them to use a wide variety of funding mechanisms, including general property tax, special charges and assessments, saving and borrowing, grants and gifts. Some projects and activities are funded with a combination of different revenue sources. Some are used only occasionally when large-scale capital projects are being undertaken. The discussion that follows focuses on lake districts, but also generally applies to sanitary districts.

General Property Tax (Mill Levy)

Lake districts have the power to levy a general property tax on all taxable property within the district. General property taxes are typically used for operating expenses, such as administrative costs (like bookkeeping, printing and postage), lake studies and monitoring and other general government activities. General property taxes are applied as a tax rate that must be uniformly imposed on each taxable parcel within the district.

Lake district taxes are capped at the rate of 2.5 mills or $2.50 per $1,000 of equalized valuation. This cap applies only to the costs of operation, it does not apply to taxes levied to pay principal and interest on debt. All property subject to general taxes is taxable by the lake district. Public and other property exempt from taxes may not be taxed by a lake district.

General property taxes are apportioned among the municipalities (cities, villages and towns) within the district on the basis of equalized valuation. Each October, the Wisconsin Department of Revenue is required to send each lake district a “certificate of equalized value.” This certificate shows the percentage of total assessed value of district property within each city, village and town, as adjusted or “equalized” by the Department of Revenue. The lake district is required to apportion the tax levy to each town, village and city within the district, according to its relative proportion of the district’s tax base as shown on the certificate. Prior to the last working day in October, the lake district treasurer is required to deliver a certified statement of the tax to each municipal clerk.

Example: The Blue Lake District includes territory in the Towns of Trout and Bass. The July 4 annual meeting of the District approved an annual budget that included a tax levy of $30,000. The “Certificate of Equalized Value” provided by the Department of Revenue shows that the equalized value of lake district property within the Town of Trout is $5,000,000 and that within the Town of Bass is $10,000,000. On October 15, the district treasurer sends a certified statement to the Trout Town Clerk reporting a lake district tax levy of $10,000 (or 1/3 of the total amount approved by the annual meeting). The treasurer sends a certified statement to the Bass Town Clerk reporting the district’s tax levy within that Town of $20,000 (or 2/3 of the amount approved by the annual meeting).

The overall tax levy in this case is $30,000 for $15,000,000 of equalized valuation, or 2.0 mills.
The property tax approved by the annual meeting is included in the tax bills sent out in December by the treasurers of the towns, villages and cities with territory in the district. The taxes are then collected by the municipal treasurers and distributed to the lake district. Taxes collected before January 1 are distributed by January 15. Taxes received in the month of January are distributed by February 15. All remaining taxes are paid to the district in the final August 15 settlement date.

Special Charges
Lake districts are also authorized to impose special charges for services identified in the annual budget. These special charges are typically used to pay for services that benefit individual properties, such as sewer or water service, aquatic plant harvesting, algae control and garbage pickup. Special charges imposed for sewerage system service are subject to special procedural requirements.

Lake district special charges may not exceed the rate of $2.50 per $1,000 of assessed valuation. This special charge cap applies to the total amount of the special charge as a proportion of the total assessed value of the district, not to the special charge on a particular parcel.

Although special charges may be collected directly by the lake district, most districts certify the special charge to the local municipal treasurers using the process described above so they can be billed and collected with property taxes. The special charges are then collected by the municipal treasurers and the funds paid to the districts through the tax settlement process.

The electors and property owners may specify how special charges are allocated by approving a resolution at the annual meeting or a special meeting. Otherwise, the board of commissioners is responsible for allocating the charges in a manner prescribed by them. The charges can vary from one category of property to another, depending on the benefit or service received. Special charges are often used by districts where lake district services will similarly benefit properties of widely varying value.

Certain activities, like aquatic plant harvesting, provide both general community benefits and special benefits to specific property owners. In these cases, some lake districts finance these activities using a combination of a general tax levy and a special charge on benefited properties.
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**Special Assessments**

Special assessments are typically used for larger capital projects. Special assessments may only be levied against benefited property. The procedures for special assessments are quite complex, including required notices, reports and public hearings. Special assessments may be imposed in a lump sum, or may be made payable in up to ten annual installments. Like with special charges, most districts certify special assessments to the local municipal treasurers for collection.

*Good Idea*

Districts should use an attorney when arranging for financing for large projects.

**How to Assess**

After approval of a project at an annual or a special meeting, the board of commissioners determines the local share of the cost of the project and the benefited property to be subject to special assessments. County and municipally-owned real estate within the district may be included, but state and federally owned property within the district is not subject to special assessments. Size, proximity to the lake, present and potential use of the land including zoning regulations and other factors, may be considered in selecting a method of making assessments.

**Notice of Assessment**

Notice of the assessment must be mailed to every person having an interest in an affected parcel within the lake district. The district is required to use “reasonable diligence” to ascertain mailing addresses. As a practical matter, notice is typically sent to the person(s) whose name appears on the tax roll with instructions to share it with anyone else with an interest in the property.

The notice must include:
- a statement of the assessment
- a location where a report of all the assessments may be reviewed for a period of 30 days
- a date (not more than 3 days after the 30 day review period) when the board of commissioners will hold a hearing on objections to the assessments

The lake district must also publish a notice of the assessment twice in a newspaper of general circulation in the area, which is called a Class 2 notice. A report of the assessments must be filed in the county clerk’s office.

Wis. Stat. § 33.32(1)
Wis. Stat. § 33.32(2)
Wis. Stat. § 60.77(5)(f)
Wis. Stat. § 66.0703

Wis. Stat. § 33.32(3)
Wis. Stat. § 33.32(1)(b)
Wis. Stat. § 33.32(1)(b)
Wis. Stat. § 33.32(1)(c)
Hearing
During the hearing the board of commissioners may review, modify and correct the assessments as they deem appropriate. At the conclusion of the hearing, the board shall make a final determination of the assessments.

If, as a result of the hearing, an assessment is increased, additional notice and a new hearing must be provided.

Final Notice
Once a final determination has been made, the lake district secretary must mail a notice specifying the amount of assessment to every person having financial interest in an affected parcel. The secretary must also publish a notice of the final determination once in the local paper (a Class 1 notice).

Appeal
Affected persons have 40 days within which to appeal to circuit court.

Saving and Borrowing
At times, lake districts undertake projects that are simply too large to be funded in a single year. The costs of major projects can be spread out over a longer period if the electors and property owners at the annual meeting vote either to save money for a future purchase or to authorize borrowing.

Saving for a Future Expense
Generally, lake districts and other local governments are required to apply any surplus funds they have at the end of the year to the next year’s annual budget. Although the law does not permit lake districts to retain surplus funds for general purposes, the annual meeting is authorized to establish a non-lapsible fund in order to finance specifically identified capital costs and for the maintenance of capital equipment.

A non-lapsible fund must be established by the annual meeting. However, the board of commissioners may propose a budget that includes creation of a non-lapsible fund for consideration at the annual meeting.

Wisconsin law regulates the placement of local public funds in depository institutions. Many districts place saved funds in the state’s local government pooled investment fund. For more information on saving funds, see www.ost.state.wi.us/home/lgip.htm.

Wis. Stat. § 33.32(d)
Wis. Stat. § 33.32(d)
Wis. Stat. § 33.32(e)
Wis. Stat. § 33.32(1)(f)
Wis. Stat. § 33.30(4)(d)
Wis. Stat. § 25.50
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Borrowing
Lake districts are generally authorized to borrow money and use other municipal financing methods prescribed by law. Whenever a lake district is considering borrowing, notice of the proposed borrowing must appear in the notice of the annual or special meeting at which it will be considered.

Whenever a lake district borrows money, the electors and property owners are required to levy an annual, irrepealable tax to pay the principal and interest on the indebtedness when they are due. Taxes levied to pay debt are not subject to the tax levy limit described above in the general property tax section.

Like other local governments, lake districts are subject to a debt limit equal to five percent of the equalized valuation of the district.

Grants, Gifts, and Cooperative Agreements
There are occasions when lake organizations take on projects or become involved in matters that require more funding than they possess. Grants, gifts, and cooperative agreements are tools that districts may use to raise needed capital or undertake projects.

Grants can be used for a wide variety of needs, usually to supplement local funding for projects. Funds are often used for public works projects, but may also be used for educational materials or programs, research, planning, or other projects.

The majority of grants given to Wisconsin lake districts in the 1980s and 1990s have been Lake Planning and Lake Protection Grants from the Wisconsin Department of Natural Resources. Lake districts also receive grant funding from federal agencies like the Environmental Protection Agency (EPA) and other international, state, and private sources. Funding usually comes from governments but can also be obtained through foundations, corporations, individuals, educational or research institutions or special interest groups.
Some grant sources include:

Lake planning and protection grants:
dnr.wi.gov/aid/surfacewater.html

Knowles Nelson Stewardship Program grants:
dnr.wi.gov/topic/Stewardship/Grants/

Recreational Boating Facilities grants:
dnr.wi.gov/aid/rbf.html

Voluntary contributions to lake districts are generally deductible as charitable contributions, like contributions to churches and other charities.

In addition to grants and gifts, lake district resources can sometimes be leveraged by entering into cooperative agreements with town, county or other local governments. In many cases, lake projects benefit not only the district property owners, but the general community. Many lake districts have successfully worked with county and other local governments to undertake projects to enhance lake water quality, reduce pollution and enhance recreational boating opportunities.

Other Considerations

Bids

Whenever a lake district enters into a contract for the performance of any work or the purchase of any materials that exceeds $2,500, contracts for the work must be let through a public bidding process. The board of commissioners is required to award the work to the lowest responsible bidder. Although the statutes do not specify the procedure for soliciting bids, most lake districts and sanitary districts typically prepare a written request for proposals, specifying the work or material required and prescribing a deadline for bids. These notices are typically published in local newspapers and distributed to contractors or vendors. More formal bidding procedures should be followed for large-scale projects, including detailed plans and specifications for the work and the use of specially prepared bidding documents.

Taxes

Governmental units, including lake districts, enjoy the advantages of being exempt from federal and state income tax automatically.
Lake districts that purchase items subject to state sales tax (in quantities large enough to have significant cost savings), may want to look into applying for state sales and use tax-exempt status. Lake districts should apply with the Wisconsin Department of Revenue for a Certificate of Exempt Status (CES) using Form S-103, Application for Wisconsin Sales and Use Tax Certificate of Exempt Status. The department will issue a CES number to exempt a lake district from sales tax when making purchases. For more information and a copy of the form, contact the Wisconsin Department of Revenue or see www.dor.state.wi.us.

Insurance
Decisions regarding insurance coverage can be complex for lake districts. The costs of insurance can range greatly, depending on the lake district’s size and activities. For more information about insurance, see Chapter 7.

Bylaws
Most districts rely on Chapter 33 and other state statutes to guide their rules of procedure. A lake district should only develop bylaws if it has the need for more specific rules of order. For example, some lake districts having multiple lakes may use bylaws to add representation requirements for the elected members of the board of commissioners.

If bylaws are used, they need to comply with Chapter 33. In the event of a conflict between the bylaws and Chapter 33 (or another state statute), the statutes control. Bylaws should avoid addressing issues already covered by statute. Districts that do adopt bylaws should take care to insure that the bylaws are periodically updated to reflect state law requirements.

Alternatively, lake district policies can be adopted for specific areas of procedure that are not addressed in the statutes. Often, these are more easily changed and provide a better alternative to lake district bylaws.

Changing Lake District Boundaries
After a lake district has been established, its boundaries may be expanded or reduced.

Attachment
Contiguous territory may be attached in two ways:

1. A landowner may request attachment by petitioning the board of commissioners. The board may accept the request for attachment by majority vote.
2. The board of commissioners may initiate attachment proceedings by notifying the owners of the affected land and petitioning the county board. The county board proceeds with notice, hearing, and decision in the same manner used to establish the districts. The same rights of appeal also apply.
Detachment
Upon petition of a landowner or motion of the commissioners, territory may
be detached from a district if the commissioners find that the territory is not
benefited by continued inclusion in the district. The board’s decision can be
appealed.

Some lake districts have established procedures to consider detachment
requests that provide for notice and a hearing where the petitioning
landowners and others can testify and provide evidence on the benefit
question.

Some districts have established criteria they will review when they consider
detachment requests. Views, access and proximity to the water may be
important factors for the board to consider in determining benefit. It
may also be important to consider whether there has been a change in
circumstances affecting the property since the district was created. However,
sometimes detachment may be warranted even where there has not been
any significant change since the county (or town) board established the lake
district and found that the property within its boundaries would be benefited.
In 2004, the Wisconsin Supreme Court found that a lake district incorrectly
deprecated to detach two parcels. The Court’s lengthy decision included
considerable discussion about the determination of benefit and stated that
detachment did not require a change in circumstances since the lake district
was created. For more information see “Benefit” box, page 51, or Donaldson
v. Bd. of Commissioners, 276 Wis. 2d 32 (2004).

Merger of Two Lake Districts
Any district may be merged with a contiguous district. First, a merger
resolution must be passed by four-fifths of the members of each board of
commissioners. Then the merger must be endorsed by a majority of electors
and property owners who are present and voting at the next annual or
special meeting, whichever occurs first. Upon ratification, the board of
commissioners shall be constituted in the following manner:
1. The two boards act jointly as the governing body of the merged district
   until the next annual or special meeting.
2. At the first annual or special meeting of the merged district, three
   commissioners are elected for staggered, three-year terms.
3. The representative of the county and the representative of the town,
   village or city having the largest portion by valuation within the merged
district shall remain on the board of the merged district.

A lake district and a sanitary district may also merge if their boundaries are
identical or contiguous. The procedures listed above would be followed
except that the merger resolution would need to be passed by two-thirds of
the sanitary district commissioners and ratified by majority vote in a sanitary
district referendum. In addition, town board approval would be necessary.
All the rights and liabilities of the sanitary district would be assumed by the
lake district, but the method of discharging such rights and obligations would
need to be set out in the merger resolution.
Filing Changes
When the boundaries of a lake district are altered, the board of commissioners must file a copy of the authorizing document and legal description of with the register of deeds in each county where the district is located. The board must also file the document and legal description with the Wisconsin Department of Revenue and Wisconsin Department of Natural Resources.

Dissolution
An existing lake district may be dissolved. To dissolve a lake district, the issue must first be placed on the annual meeting agenda by one of the following:
1. A majority vote of the members present at the previous annual meeting.
2. Unanimous vote of the commissioners.
3. Notification of the commissioners by an individual voter at least 90 days prior to the annual meeting.

The notice of the annual meeting must include a statement that a petition to dissolve the district will be considered. A two-thirds vote of the electors and property owners present at the annual meeting is required to decide to dissolve the district and forward the petition on to the county board for an official dissolution order. The county board may order dissolution following receipt of the petition. The order shall be conditioned on petition to the circuit court for appointment of a receiver to conclude the affairs of the district under court supervision. The dissolution becomes complete upon the final order of the circuit court.

Staying Connected
It is a good idea for lake districts to stay connected locally and regionally. Local issues may require detailed knowledge of people and their viewpoints; regional or statewide issues may require a broader understanding of the implications of different issues and how they affect others. It is important to stay connected around the lake, but also in the county, region, and across the state. To stay connected:
• Develop a way to communicate with the membership, other stakeholders, state government and other lake organizations such as the publication of a newsletter, email, or website
• Use the Lake List Directory (see box) to identify and include neighboring lake organizations
• Consider using a logo or stationery for the lake district to help create and maintain a professional presence
• Contact local government officials, the DNR, UW-Extension Lakes Program and WAL to keep them informed of district activities
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**The Lake List Directory**

Lake organizations do best when they stay in touch with their neighbor organizations and keep a finger on the pulse of town, county and state policies and issues that impact lakes. Who could be better than another lake organization to help answer questions on how much insurance costs, who is a good contractor, or how neighboring lakes deal with aquatic invasives? The state keeps contact information and some other pertinent information on lake organizations, as well as businesses providing services to lakes, in a directory called the *Lake List*. The directory can be found at [www.uwsp.edu/cnr/uwexlakes](http://www.uwsp.edu/cnr/uwexlakes). Contact the UW-Extension Lakes Program at 715-346-2116 or uwexlakes@uwsp.edu to update contact information on an annual basis. The *Lake List* is the most comprehensive directory of lake organizations in Wisconsin.

**Developing a Vision**

Lake districts that have taken the time to articulate their vision have a better track record of accomplishing their goals. The clearer your vision of your lake’s future, the easier it will be to develop and follow a roadmap to your destination.

- Prioritize lake issues.
- Start the process of arranging for a pre-planning, or “futuring,” meeting where all district members and those interested in the lake can be heard. Such a process can help the district to prioritize issues and help to craft a vision for the lake. (You may consider using a facilitator who can assist you in developing an inclusive process that is respectful of the many points of view that frequently exist in lake communities; trained individuals can be engaged through your county UW-Extension Educator.)
- Have a plan. A sound written plan that all interested parties have contributed to can benefit your lake community and the lake in many ways. It will be the short and long-term “road map” that will determine where your efforts and funding will go. A lake management plan can present a coordinated strategy and assure that everyone knows what is planned for your lake. It can enhance communication, build consensus, assure that you will be cost effective with your projects and make sure you comply with state and federal laws and local considerations. A written plan can communicate your vision for the lake to new members of the community, and provide the basis for checking progress toward your lake protection goals.
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The Seven Step Plan

What are the steps in creating a plan? No matter what type of plan you are developing for your lake district, the basic steps in planning remain the same. While the specifics and details vary depending on lake size and management issues, the process of planning (and a plan) typically includes the following general steps:

1. **Goal setting** – Organize the effort, identify issues to be addressed, and agree on the goals
2. **Inventory** – Collect base information to define past and existing conditions
3. **Analysis** – Synthesize the information, quantify and compare current conditions to desired conditions, research opportunities and constraints, and set directions to achieving goals
4. **Alternatives** – List all the possible management alternatives and evaluate their strengths, weaknesses and general feasibility
5. **Recommendations** – Prioritize and select preferred management options, set objectives based on priorities and assets, then draft the plan
6. **Implementation** – Formally adopt the plan, line up funding, and schedule activities for taking action to achieve the goals
7. **Monitor & Modify** – Develop a mechanism for tracking activities and adjust the plan as it evolves

While each step is necessary, the level of effort and detail for each step will vary depending upon the project’s goals, size of the lake, and number of stakeholders. For many Wisconsin lakes, there may be a number of plans that fold into a whole lake management plan. Lake districts can develop plans to deal with water recreation or aquatic plant management, which should fit easily into a whole lake plan. You should carefully assess your lake’s needs and then consider the detail required for each step in the process. A rule of thumb may be that the more complex the issue and the larger the lake and population, the more comprehensive the plan will need to be. *(For more details on planning, contact your county UW-Extension Educator)*
Learning About Your Lake
Wisconsin is fortunate to have over 15,000 lakes and a great network of people to help you get the answers you need. There is probably someone out there who has dealt with the same issue, can help with funding or has developed educational materials on the subject. Take the time to learn about the assets that the Wisconsin Lakes Partnership can bring you:

• Attend the annual Wisconsin Lakes Convention in the spring, and/or attend one of the numerous regional Wisconsin lake education events sponsored by area lake organizations. Agenda items and displays usually include a lot of “how-to-do-its” and “how-they-did-its” on various lake issues. Most importantly, you get to meet and talk with others who share common lake interests. Information on upcoming events is posted on the web at www.uwsp.edu/cnr/uwexlakes
• Make use of the resource organizations described at the beginning of this guide, including UW-Extension Lakes, your county UW-Extension Educator, WAL and your WDNR Lake Coordinator.
• Get on the mailing list of Lake Tides, the free quarterly newsletter published by UW-Extension Lakes, on the web at www.uwsp.edu/cnr/uwexlakes/laketides
• Consider joining Wisconsin Lakes and subscribe to their email lists. Find more information at www.wisconsinlakes.org
• Subscribe to the bimonthly WDNR magazine, Wisconsin Natural Resources, at PO Box 7191, Madison, WI 53707, 800-678-9472

Finding a Rhythm
There you have it! It is a lot of work but something that most people feel is well worth the effort. As the years pass, your lake district will probably find a rhythm. Local folks, members, local businesses and government people who know the lake will develop a certain level of trust for your mission and work, some may become active partners in implementing your program. Revisit your plan to see how closely you have been able to follow it. Identify those priorities that may have changed; a plan should evolve and change as the lake and needs of the community evolve and change. Make sure people stay engaged in this process, and that they are able to understand how their actions play a role in the health of the lake and the lake community. It is important that everyone understands, and relates to, the issues and priorities of the lake and its surrounding community.
Endnotes

1 Through approval of a resolution at the annual meeting.

2 An oath of office is required for sanitary district commissioners.

3 If the district includes a lake controlled by a dam that is not located in the town, village, or city within which the largest portion by valuation of the district lies, then the governing body that would normally make an appointment can defer to the governing body of the town, village, or city within which the dam is located. The person appointed shall be a resident of the district who owns property within the district if possible or shall be a member of the governing body of the town, village, or city within which the dam is located.

4 A legal notice published two times in a newspaper of general circulation in the area (known as a Class 2 notice, may be substituted in lieu of sending written notice to electors (resident voters).

5 Wisconsin Department of Natural Resources, Lakes Management Section, 101 S. Webster St., Box 7921, Madison, WI 53707-7921

6 A resolution is required for this action.

7 Class 2 notice – a legal notice published in a newspaper of general circulation in the area, required to be inserted two times

8 Wisconsin Department of Natural Resources, Lakes Management Section, 101 S. Webster Street, PO Box 7921, Madison, WI 53707-7921

9 In order to qualify as an elector, a citizen must be a resident of the district. The qualifications of electors are set forth in the Wisconsin Statutes.

10 The tax roll delivered before the 3rd Monday in December of the previous year.

11 Equalized value is derived by using the assessed value multiplied by a ratio of market value to assessed value. This equalizes assessments and gives the value of the property to which the tax rate is applied.

12 A certified statement is typically a signed letter to the clerk indicating the total amount of the tax to be levied in that municipality for the district.

13 Class 2 notice – A legal notice published in a newspaper that is required to be inserted two times.

14 Class 1 notice – A legal notice published in a newspaper that is required to be inserted one time.