

# Lake District Q & A

We often get phone calls and emails from Lake Tides readers with a variety of questions about lake districts. Do you have a question about lake districts that you would like to see answered in Lake Tides? Send it to [uwexplakes@uwsp.edu](mailto:uwexplakes@uwsp.edu) so we can include it in a future issue.

## Volume 39 No. 2 Spring/Summer 2014

### Q: Does a lake district have to pay sales tax?

**A. No**, as a local unit of government, public inland lake protection and rehabilitation districts are exempt from sales tax. However, retailers and others doing business with districts are likely to request a copy of your State of Wisconsin Certificate of Exempt Status (CES). These certificates are issued by the Wisconsin Department of Revenue. While Lake Associations can also receive a CES, they need to provide proof of their exemption status. Lake districts need only complete and submit the form. The exemption can be used when participating in training and other programs on behalf of the district. For example, district commissioners participating in the annual Lakes Partnership Convention should provide their CES to their hotel to save the expense of state and local sales taxes. You will find a link to the CES application form on the newly-revised Lake District resources page on the UW-Extension Lakes website. Go to [www.uwsp.edu/uwexplakes](http://www.uwsp.edu/uwexplakes), click the "Lake Organizations" link on the left, then click "Lake Districts."

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## Volume 39 No. 1 Winter/Spring 2014

### Q: Can a property be detached from a Lake District?

**A. Yes**, however, there is a process. Following a recent annual meeting of a Lake District in northeastern Wisconsin, one property owner came before the Board of Commissioners to enquire about detachment of his properties from the District. The Commissioners, who had attended the Lake District Commissioner Training offered at the 2013 Wisconsin Lakes Convention, knew that detachment was a serious issue that had to be initiated either by the Board or by the property owner. Consequently, they informed the land owner that he should request detachment in writing and present this request to the Board at their next meeting. Sure thing, the land owner appeared at the next Board meeting and presented his petition for detachment.

Chapter 33 of the Wisconsin Statutes permits lands to be detached from public inland lake protection and rehabilitation districts pursuant to Section 33.33(3) when properties are "not benefited by continued inclusion in the district." Determination of whether a property benefits from inclusion in the District in the case of detachment is site-specific and requires an investigation by the Board of the individual circumstances relating to the property proposed for detachment. This principle was clearly stated as an outcome of the 2004 case, *Donaldson v. Board of Commissioners of Rock-Koshkonong Lake District*. Armed with this knowledge, the northeastern Wisconsin lake district's Board of Commissioners accepted the landowner's petition and informed the landowner that they would approach his request in two stages; namely, the establishment of criteria under which the benefit to the property in question could be established, and the conduct of a site visit in the presence of the landowner during which visit the criteria would be evaluated.

The Board of Commissioners then prioritized the action for the following Board meeting, with the action item of determining the criteria under which a detachment of the specific properties would be considered. In preparation for this meeting, the Secretary was tasked with creating a checklist of issues to be considered as part of the detachment process. The issues identified by the Board would parallel the issues to be considered during lake district formation, but would be specifically targeted toward the properties proposed for detachment. The criteria that the Board adopted included:

- A. Physical characteristics of property
- B. Recreational, commercial, or residential property?
  - C1. Is property on bank of natural watercourse?
  - C2. Are there private access rights to the lake?
  - C3. What is the proximity to public lake access?
  - C4. Is property within view of the lake?
  - C5. Is property within watershed or ground water table of the lake?
- D. Is value of property enhanced if the lake is clean, attractive and usable? Or would property value be diminished if the lake were in a degraded condition?
- E. Would detachment result in any "hole" in the boundaries of the district?
- F. Did circumstances surrounding property's inclusion in the district change?
- G. Any other relevant factors

Upon adopting these criteria, the Board of Commissioners then scheduled and posted notice of a special meeting of the Board to be held prior to the regularly scheduled Board meeting, during which the Board and the landowner would visit the property in question. During this visit, the Board members prepared notes in response to each of the criteria that had been identified. Also, the landowner was encouraged to participate in developing the responses to the criteria, and to ask any questions about the process that might arise. Completing the site visit, the Board adjourned to their regularly scheduled meeting where the detachment was formally considered. Using their predetermined criteria, the Board found that the property in question continued to benefit from inclusion in the District and the detachment request was denied.

A postscript to this meeting was the appreciation shown by the landowner to the Board for their serious and professional consideration of his request. The landowner noted that he was now more familiar with the Lake District, its principles, and its operations. He acknowledged that he was completely satisfied with the outcome of the deliberations.

The lessons to be learned here are several-fold: create a process, treat the petitioner respectfully, execute your process, and keep good written records of the decision. The appropriate posting of the meetings and site visit should also be noted: although the Board had determined that no decisions would be taken during the site visit, the presence of a quorum (= 3 commissioners, regardless of the size of the Board, per Wisconsin Statute) required that notice be given as the quorum automatically created a condition under which a decision could presumably be made. By determining a procedure in advance and executing that process in the presence of the petitioner, the District created a win-win situation which earned the respect of the landowner and the community.

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## Volume 38 No. 4 Fall/Winter 2013

### Q: Can a lake district borrow money?

**A: Yes.** Like any other local unit of government in Wisconsin, lake districts are granted the power to borrow money. It is not often that a lake district requires the amount of money commonly associated with issuing public bonds. More commonly, districts looking to finance a capital project work with the Board of Commissioners of Public Lands (BCPL), a state agency that lends to local governments and school districts. Lake districts can apply for up to \$10 million annually, and fixed interest rates vary from 2.5% to 4.5%, depending on the length of the loan. Unlike public bonds, BCPL loans have a relatively simple application process and timeline. Interest charged on BCPL loans is reinvested in public school libraries across the state. Last year the agency yielded over \$30 million for school libraries. Learn more on their webpage: <http://bcpl.wisconsin.gov/>

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## Volume 38 No. 3 Summer/Fall 2013

### Q: How many votes does a family get at the lake district annual meeting if their property is held in a trust?

**A:** Trusts (not to be confused with land trusts) are a legal form of property ownership; they are increasingly popular due to some of the tax benefits that they can confer to family members, particularly when dealing with inheritances. Their prevalence can lead to confusion at the annual meeting when people are trying to sort out who gets to vote. The answer depends, in part, on whether or not the trust members are also electors in the community where the district is located. The voting rights at the annual meeting are granted to all U.S. citizens over 18 years of age who are either electors (qualified voters who live in the district) or property owners. When a property is recorded in a trust, corporation, association, or other organization, then the members of that organization must designate an official representative to vote on their behalf. As a result, trust members who reside and regularly vote in the district can each maintain their individual voting eligibility at an annual meeting. For trust members who reside outside the district, they collectively only receive one ballot for annual meeting votes.

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## Volume 38 No. 2 Spring/Summer 2013

### Q: What should a lake district's annual audit entail?

**A:** As we noted in the Summer 2010 issue of Lake Tides, all lake districts are required by law to prepare an audit at the close of the fiscal year, the results of which they then submit to the annual meeting. The statute does not provide much guidance for what the audit should entail. Audits generally summarize the financial position of an entity and review annual revenues and expenditures to identify errors or misstatements. Most lake districts choose to conduct their audit through a committee of the district commissioners. While "self-auditing" of this sort is permissible, it is good practice to ensure that the members of the audit committee are not the same commissioners who regularly review and approve expenditures. It may also be advisable to seek out volunteers for the audit committee from the district's membership base, ideally people with experience in accounting (or at the minimum, a love of numbers). Finally, a lake district board can often learn a lot about their own operation and identify potential areas

for improvement by occasionally working with a professional accounting firm to conduct a more rigorous audit. To get a sense of the cost that this might entail, districts are encouraged to contact the treasurer's office in nearby cities and villages to learn more about their experience with public sector accountants. You can view a copy of the Lauderdale Lakes Lake Management District's 2011 audit online at <http://lllmd.org/documents/2011Audit.pdf>

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## **Volume 38 No. 1 Winter/Spring 2013**

### **Q: Can a lake district and sanitary district exist on the same lake?**

**A: Yes,** a lake district and sanitary districts can share a lake. Just one example would be at Lake Koshkonong in southeast Wisconsin, where there are two separate sanitary districts as well as a lake district, and a non-profit lake group (the Rock River – Koshkonong Association). In such places, each type of lake organization tends to take on roles they are best suited for, but there is room for some overlap. All sanitary districts are, by statute, empowered to take on stormwater management and provide for chemical or mechanical treatment of waters for algae and nuisance aquatic plants. Certain sanitary districts can elect to take on additional lake-related responsibilities, including: water safety patrols, creation and management of boat landings, funding partner organizations for resource conservation efforts in the sanitary district, and leasing or buying land for conservation purposes. To be able to engage in these lake management activities, the lake in question cannot already have a lake district in place, and the sanitary district must encompass at least 60% of the lake's shoreline. Ideally, whenever there are multiple government and non-governmental groups engaging in lake management on the same lake, the people involved have developed some coordinating mechanism - whether formal or informal - to minimize any duplication of effort and maximize opportunities for synergy and cooperation.

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## **Volume 37 No. 4 Fall/Winter 2012**

### **Q: Can a town board sign a petition in favor of forming a lake district on behalf of town property owners?**

**A: Yes.** Chapter 33 of Wisconsin statutes outlines the process for using a petition to form a lake district. Wis. Stat. § 33.25 (1) states "A city council or village or town board may by resolution represent persons owning lands within the proposed district who are within its jurisdiction, and sign for all such landowners." For proposed lake districts that are wholly within one town, statute permits the town board to then become the district's board of commissioners, similar to cities and villages. Wis. Stat. §33.23 provides for a second petition process that landowners and electors can use if they want a district board of commissioners that is distinct from the town board. If the proposed district is in more than one municipality, the petition would still need to be presented to the county as outlined in Wis. Stat. §33.25. A town board exercising this authority can greatly expedite the signature gathering step in the lake district formation process, but there could be local political reasons to think twice before signing on behalf of all landowners.

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## Volume 37 No. 3 Summer/Fall 2012

### Q: Are bylaws needed for operating lake districts in Wisconsin?

**A: No.** Typically, bylaws are not needed by lake districts to guide their rules for procedures. 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. For some special circumstances, bylaws are sometimes used to clarify a specific set of actions that are unique to a certain lake district, such as: lake districts having multiple lakes may use bylaws to add representation requirements for the elected members of the board of commissioners; clarifying the composition of a nominating committee to make commissioner nominations; or the creation of committees to look into assorted lake management activities like aquatic plant management or a fishery. Standard operating procedures can fill the role of bylaws in these kinds of special circumstances as well.

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## Volume 37 No. 2 Spring/Summer 2012

### Q: What qualifications are needed for a person to be a lake district commissioner for a lake district in Wisconsin?

**A:** 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 [Wis. Stat. § 33.01(9)(b)]. In order to qualify as an elector, a citizen must be a resident of the district [Wis. Stat. § 6.10]. 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 [Wis. Stat. § 33.285]. 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 [Wis. Stat. § 33.28(2m)(b)].

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## Volume 37 No. 1 Winter 2012

### Q: Can money in a lake district's non-lapsable accounts be used for other purposes?

**A.** Yes, but only through a vote of the electors and property owners. This is a follow-up to the Summer 2011 Lake District Q & A related to setting aside "reserve accounts." An astute reader noted that the information we provided was in error and that our article gave the impression that non-lapsable capital funds could never be used for anything but their original intent. The term "non-lapsable" as used in statutes refers to accounts that do not lapse (automatically transfer) to the general fund at the end of the fiscal year. Lake districts actually can repurpose those funds at the annual meeting or through a special meeting. There are a range of occasions that might warrant repurposing a capital fund: the purpose for which the fund was set up may no longer exist, the cost of the capital project being saved for was lower than expected, or it could be that the district no longer wishes to pursue a particular project. The online versions of the summer 2011 Lake Tides have been edited to provide a more accurate explanation. Thank you to William O'Connor for noting our error.

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**Volume 36 No. 4 Fall 2011****Q: Can Lake District commissioners receive compensation for their service?**

**A: Yes.** Typically, Lake District commissioners are only paid for 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 [Wis. Stat. § 33.28(5)].

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**Volume 36 No. 3 Summer 2011****Q: Can a lake district set aside money into “reserve accounts” to pay for future expenses?**

**A: Yes.** Lake Districts in Wisconsin can establish non-lapsable funds for capital purchases and maintenance at their annual meeting. (§33.30(4)(d), Stats.). Such a fund can be used to purchase aquatic plant harvesting equipment, water patrol boats, land, and office equipment. It can also be used to pay for maintenance of capital equipment, but such accounts may not be tapped for operational expenses. “Non-lapsable” is a legal term applied to accounts that cannot be terminated or forfeited due to their non-use; in more simple terms, money in such an account cannot be “raided” for operational expenses but the size of such accounts can grow or shrink based on expenses and contributions identified in the annual budget.

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**Volume 36 No. 2 Spring 2011****Q: Other than the “Public Comment” line item often found on a Lake District Board meeting agenda, are people in attendance, other than actual board members, allowed to interject or give opinion on items being discussed?**

**A: No.** Meetings of a Lake District’s Board of Commissioners are exactly that, a meeting at which the elected and appointed members of the Board conduct and execute the business of the Lake District. There is no requirement that electors and property owners or other persons be allowed to participate in the discussion, but some district members attend just to observe. Any verbal participation by persons other than the Board is at the discretion of the Chairperson who leads the meeting (§33.29(3)(a), Stats.).

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## Volume 35, No. 4 Fall 2010

### Q: What specific actions are required of the electors and property owners at the annual meeting?

**A:** The lake district law requires that the electors and property owners at the annual meeting conduct an election to fill vacancies in the positions of elected commissioners, and that they approve a budget for the coming year. In addition to these required actions, the electors and property owners at the annual meeting are authorized to take other actions, such as appropriating money for the conservation of natural resources or approving borrowing, among others. 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.

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## Volume 35 No. 3 Summer 2010

### Q: Do lake districts need to perform an audit?

**A: Yes.** The Lake District Board of Commissioners is required to have an audit of the district's financial transactions prepared at the close of each fiscal year. The audit must be submitted and presented at the annual meeting. The law does not specify any further requirements for an audit. Most districts have audits performed by an accounting firm or by an internal committee. In addition, the statutes do not specify the date a lake district's budget should start. Most lake district budgets operate on the calendar year.

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## Volume 34 No. 3 Summer 2009

### Q: Can a lake district change its boundaries?

**A: Yes.** After a lake district has been established, its boundaries may be expanded or reduced.

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 a district. The same rights of appeal also apply.

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 districts have established procedures and 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.

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## Volume 34 No. 1 Winter 2009

*Q: What should lake districts do about board of commissioner representation when their established boundaries cross a number of municipalities and the governing body with the largest assessed value of property in the district changes from one year to the next?*

*A:* One member of the governing body of the town, village, or city having the largest assessed value of property in the district (appointed by that governing body) needs to have representation on the board of commissioners. Sometimes the largest valuation changes from one town to another given new assessments. When this happens, lake districts should see that the representation shifts accordingly. Again, the municipality with the largest assessed valuation gets an appointee to the board. If the valuation shifts, then the appointment power shifts. Further, when several municipalities are within a lake district's boundaries, it can be a good idea for them to allow each municipality to appoint ex officio members to the board to present their points of view and participate in discussions. Still, only the member of the municipality with the largest assessed valuation would be allowed to vote.

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## Volume 33 No. 4 Fall 2008

*Q: Do lake districts need to abide by open meetings and public records policy?*

*A:* You betcha! Wisconsin's open meetings and public records laws recognize the importance of having a public informed about government affairs; this includes government entities like lake districts. Effective citizen oversight of the workings of government and government employees is essential to democratic representation and confidence in government. Citizen access to both meetings of government and their public records are vital aspects to this principle. Government bodies need to fully comply with these open meetings and public records laws to foster a policy of open government for all Wisconsin citizens. Compliance documents are available from the Wisconsin Department of Justice to help lake district boards, members, and others navigate the policies in place to help promote transparency in government. Check out the Wisconsin Department of Justice web site for more information: <http://www.doj.state.wi.us/site/ompr.asp>.

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## Volume 33 No. 3 Summer 2008

*Q: Where is the best place to store lake district records?*

*A: There are typically three different ways a lake district goes about storing their records.*

One way is for the records to be stored by the Secretary, the district officer tasked with keeping minutes of all meetings. Sometimes this method can lead to the loss of the records as communication can break down when officers/commissioners change over time. A second method is to arrange with your municipal clerk to maintain a filing cabinet in a municipal building. Perhaps the town clerk would make space available for storage in the town hall or the county clerk at the county courthouse. Last, your district's Secretary can work with the local library to create an archive where copies of the minutes and other district records can be stored. They might also make records available to the public through their site.

*This piece was inspired by Jeff Thornton, Southeastern Wisconsin Regional Planning Commission.*

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## Volume 33 No. 2 Spring 2008

*Q: Which records of a lake district must be available to the public?*

*A: All of them.*

To help foster public accountability, lake districts, sanitary districts, and intergovernmental commissions are subject to state laws protecting public access to records, meetings and decision-making. All districts and commissions must give advance notice of their meetings and hold them in public places. Districts and commissions must make their records available for inspection by any member of the public. This is appropriate, because these organizations raise and expend public funds. Voluntary organizations are not subject to open meetings or public records laws.

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Further, the records of the district's 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 obliged to keep minutes for each meeting including a record of motions and votes. All records of the district must be available for public inspection.

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## Volume 32 No. 4 Fall 2007

*Q: Is there a limit on how much a lake district can tax?*

A: Yes - general property taxes levied by a lake district are capped at a rate of 2.5 mills or \$2.50 per \$1,000 of equalized valuation (\$250 for a property valued at \$100,000). General property taxes are applied as a tax rate on each taxable parcel within the district and are typically used for operating expenses such as administrative costs, lake studies, monitoring and other general government activities.

Lake districts are also authorized to use special charges for services identified in the annual budget. These are typically used for services that benefit individual properties, such as sewer or water service, aquatic plant harvesting, algae control and garbage pickup. Similarly, special charges are capped at \$2.50 per \$1,000 of assessed valuation.

Special assessments can also be used, but are typically reserved for larger capital projects and involve fairly complex notices, hearings and procedures.

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## Volume 32 No. 3 Summer 2007

*Q: Does a lake district need to get bids?*

A: If a lake district enters into a contract for the performance of any work or the purchase of materials over \$2,500, bids must be obtained. *Wis. Stat. § 33.22(1)*

The statutes do not specify the procedure for soliciting bids, but most lake districts prepare a written request for proposals, specifying the work or material required and a deadline for bids. Typically lake districts contact vendors or contractors directly to request proposals. The *Lake List* is a great online directory to find businesses that provide lake-related equipment and services ([www.uwsp.edu/cnr/uwexplakes/lakelist](http://www.uwsp.edu/cnr/uwexplakes/lakelist)).

For large-scale projects it is a good idea to follow more formal bidding procedures, including detailed plans and specifications, and specially prepared bidding documents.

The board of commissioners is required to award the work to the lowest responsible bidder. This is interpreted to mean that if the commissioners feel a contractor will not be able to perform the work adequately, they are not obligated to award the work to that bidder.

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## Volume 32 No. 2 Spring 2007

*Q: Who can vote at a lake district annual meeting?*

A: A person can vote if they are a U.S. citizen over 18 years of age and either:

An elector (a resident in the lake district who is able to vote in other local/state elections). Electors do not have to own property in the district.

A property owner within the lake district:

A person whose name appears as an owner of real property on the tax roll<sup>1</sup>

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 lake district.

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<sup>1</sup>The official tax roll for determining annual meeting voting eligibility is the one that was delivered before the third Monday in December of the previous year.

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## Volume 32 No. 1 Winter 2007

*Q: What are the requirements for annual meeting notices?*

A: The written notice for an annual meeting must be mailed out at least 14 days in advance to all lake district property owners whose names are listed in the tax roll. Written notice must also be mailed out to all electors (resident voters) whose addresses are known (or can be reasonably determined) or the lake district may publish notice of the meeting in two successive issues of the local newspaper.\* The lake district is also required to mail notice of the annual meeting to the Wisconsin Department of Natural Resources (Lakes Management Section, 101 S. Webster Street, PO Box 7921, Madison, WI 53707-7921). *Wis. Stat. 33.30(2)(a)*

To comply with Wisconsin's open meetings law requirements, a lake district should also:

- post the meeting notice at least 24 hours in advance in three locations likely to be seen by the general public. As an alternative, a lake district may give notice by paid publication in the local newspaper (this covers #2).
- provide the local newspaper with a meeting notice.
- give a meeting notice to any additional media source that has requested to be notified.

For more information on Wisconsin open meetings law requirements, see the Attorney General's Open Meetings Law Compliance Guide found at [www.doj.state.wi.us](http://www.doj.state.wi.us).

\*Tax rolls are available to help lake districts generate accurate mailing lists for property owners. Mailing lists for electors (resident voters) are not always readily available, therefore, lake districts have the option of publishing the notice to get the word out to electors.

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## Volume 31 No. 4 Fall 2006

*Q: Are lake districts tax-exempt?*

A: Yes. Lake districts are governmental units, therefore they are automatically exempt from having to pay state sales tax. Lake districts can apply to the Wisconsin Department of Revenue in order to receive a Certificate of Exempt Status (CES) number to use when making purchases.

A lake district may apply for a CES number using Form S-103 – Application for Wisconsin Sales and Use Tax Certificate of Exempt Status. For more information and a copy of the form, contact the Wisconsin Department of Revenue or see [www.dor.state.wi.us](http://www.dor.state.wi.us).

Lake associations and other voluntary organizations that are recognized as federally tax-exempt under Section 501c3 of the Internal Revenue Code are also eligible to apply for state sales tax-exempt status. They can apply using the same form from the Department of Revenue, but will need to demonstrate their qualifications as a nonprofit organization.

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## Volume 31 No. 3 Summer 2006

*Q: What is a Special Meeting and how is it different from the Annual Meeting?*

A: Like the Annual Meeting, a Special Meeting is a meeting of the electors (resident voters) and property owners of a Lake District. Special Meetings are usually called when there is additional business to conduct that could not be accomplished at the Annual Meeting.

A Special Meeting may be called at any time by a majority of the board of commissioners, or by request from 10% of the eligible voting members of the district.

Special Meetings are similar to Annual Meetings, with the following notable exceptions:

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- the annual budget may not be approved at a Special Meeting (but the budget can be amended, as long as it does not impact the tax levy approved at the Annual Meeting).
- dissolution of a lake district may not be considered.
- the meeting can not consider any matter resolved during another Special Meeting that has been held since the previous Annual Meeting.

Notice and voting requirements are the same for Annual and Special Meetings.

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## Volume 30 No. 4 Fall 2005

*Q: Can a lake district use absentee or proxy voting?*

*A: No.*

In 2004, the WI legislature passed Act 274, making some legislative changes to Chapter 33 of the Statutes, the chapter that specifically pertains to lake districts. Chapter 33 was updated to say that no absentee ballots or proxies are permitted at an annual meeting or a special meeting of the district. Wis. Stat. 33.30(2)(b) and 33.305(4).

Some people claim that absentee or proxy voting gives members who may not be able to attend the annual or special meeting an important voice in district matters. Others maintain that absentee and proxy voting doesn't provide the non-present member the benefit of hearing discussion during the meeting on an issue.

If an issue to be voted upon at a lake district meeting changes during the course of the meeting or if new information is brought forward, an absentee vote could be rendered useless. In the case of proxy voting, some people contend that the designated proxy may not know how to cast the vote for the non-present member if changes occur at the meeting.

Although other governmental bodies allow absentee voting (but not proxies) for election purposes (i.e. local, state, federal elections), lake districts are unique in that elections do not happen in a polling booth. Voting takes place at an annual meeting, where nominations can be taken from the floor of the meeting. Absentee voting in these cases does not provide the non-present member the benefit of considering those new nominations.

For these and other legal reasons, absentee or proxy voting are not permitted for lake districts.

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## Volume 30 No. 3 Summer 2005

*Q: Are lake districts a unit of government?*

*A: Yes*

Unlike a lake association, a lake district is actually a governmental body, similar to a town or county (but often without paid staff). As such, there are certain rights and responsibilities that come along with being a unit of government.

First and foremost, lake districts MUST follow Chapter 33 of the Wisconsin Statutes, the chapter that sets forth the legal powers and operations of lake districts. A copy of Chapter 33 can be found on the Wisconsin legislature's website: <http://www.legis.state.wi.us/statutes/Stat0033.pdf>

A lake district has statutory responsibilities to the waterbody, local citizens and taxpayers. Some of those responsibilities include things like public notices, open meetings and open records laws. More detailed information can be found online at: <http://www.uwsp.edu/cnr/uwexplakes/districts>