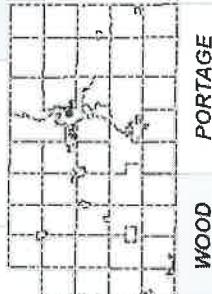


Land Information Mapping System



TAYLOR

LINCOLN



Legend

- Road Names
- Parcels
- Parcel Lot Lines
- Land Hooks
- Section Lines/Numbers
- Right Of Ways
- Named Places
- Municipalities

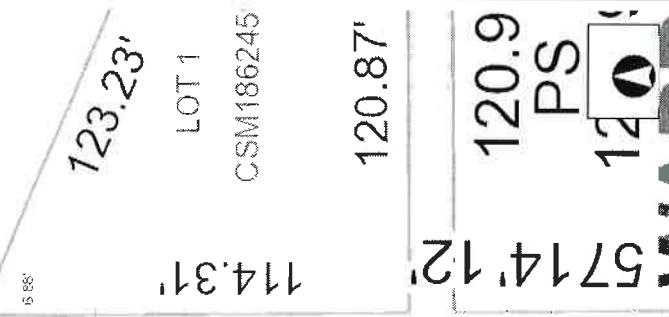
4

N 6TH ST

FULTON ST

95

50'	130.79'	42.23'	78.23'	59.80
	LOT 1	42.23'	78.24'	59.94
	CSM			53.96
	1824893			130.31'
	4.32			120'
				54'
				120.87'
				114.31'
				123.23'
				120.46'



25.97 0 25.97 Feet



NAD_1983_HARN_WISCRS_Marathon_County_Feet

DISCLAIMER: The information and depictions herein are for informational purposes and Marathon County-City of Wausau specifically disclaims accuracy in this reproduction and specifically admonishes and advises that if specific and precise accuracy is required the same should be determined by procurement of certified maps, surveys, plats, Flood Insurance Studies, or other official means. Marathon County-City of Wausau will not be responsible for any damages which result from third party use of the information and depictions herein or for use which ignores this warning. THIS MAP IS NOT TO BE USED FOR NAVIGATION.

Notes



May 17, 2024

PROPOSED 2025 STREET CONSTRUCTION PROJECTS

Each year streets are selected to be reconstructed with the installation of curb, gutter and pavement. Street surfaces may have deteriorated to the point where it is no longer cost-effective to maintain. By replacing older streets with a new street, annual maintenance costs are minimized for 25 years or longer. Streets are then kept in overall good driving condition through a consistent street maintenance and reconstruction program.

The following streets are currently *proposed* for reconstruction in 2025. If the construction does not take place in 2025 for budgetary or other reasons, it may be scheduled for a later year.

Cherry Street from West Wausau Avenue to Randolph Street
Randolph Street from Burek Avenue to Merrill Avenue
Fulton Street from North 1st Street to North 7th Street
1st Street/River Drive from McIndoe Street to 300' north of Fulton Street
2nd Street from Short Street to Dekalb Street

Street construction projects include the installation of concrete curb; gutter; drive approaches; bituminous concrete (asphalt) pavement; storm sewer where necessary; replacement of defective sidewalk; and replacement and/or installation of sanitary sewer and water laterals where necessary. The City has had a long-standing policy to include curb and gutter when new streets are constructed. We wanted you to have this information so you are aware not only of construction which may be taking place in the future, but how it would affect you from a financial standpoint.

STREET AND DRIVE APPROACH ASSESSMENTS: A special assessment is made to abutting property owners when a street is reconstructed. Special assessments pay a portion of the project costs, with the remainder paid from the City's general tax fund. The Common Council sets the assessable rate for projects and the current rate for 2024 was set at \$55 per assessable front foot. As an example, a lot with 75 feet of frontage will have a special assessment of \$4,125 in 2024. (Other factors are taken into consideration when determining the assessable footage for corner lots or irregularly shaped lots.) *The 2025 assessment rate will be set by the Common Council later this year.* There is also an additional cost for a concrete drive approach, approximately \$8.00 per square foot, if the property has a driveway on the street being constructed.

UTILITY LATERALS: Sewer and water laterals may be replaced during the street construction project. Water and sewer laterals will be evaluated for material type and age during the design process to determine if replacement is required.

PAYMENT OF SPECIAL ASSESSMENTS FOR 2025 PROJECTS

Special assessment bills are usually sent in the spring of the year following construction, and can be paid as follows:

Assessments under \$300: If payment is not made prior to November 1, 2026, the special assessment will be placed on the 2026 real estate tax bill and be due in full on or before January 31, 2027. There is no interest charged when paid in full. Assessments totaling less than \$300 must be paid in full and do not qualify for a payment schedule.

Assessments totaling \$300 but less than \$20,000: If full payment is not made prior to November 1, 2026, assessments totaling \$300 but less than \$20,000 will automatically be placed on the five-year payment schedule on the 2026 real estate tax bill. Property owners may then pay their special assessment under either of two options:

- A. Payment in full without interest with the 2026 real estate taxes.

OR

- B. Payment of the first one-fifth of the assessment with the 2026 real estate taxes without interest. The balance is paid in equal installments on the next four real estate tax bills and carries an interest charge of the borrowed fund rate plus 1% beginning February 1, 2027, on the unpaid balance. The remaining balance may be paid at any time with interest calculated through the month of payment.

Assessments totaling \$20,000 or more: If full payment is not made prior to November 1, 2026, assessments totaling \$20,000 or more will automatically be placed on the ten-year payment schedule on the 2026 real estate tax bill. Property owners may then pay their special assessment under either of two options:

- A. Payment in full without interest with the 2026 real estate taxes.

OR

- B. Payment of the first one-tenth of the assessment with the 2026 real estate taxes without interest. The balance is paid in equal installments on the next nine real estate tax bills and carries an interest charge of the borrowed fund rate plus 1% beginning February 1, 2027, on the unpaid balance. The remaining balance may be paid at any time with interest calculated through the month of payment.

Real estate taxes may be paid in full or in three installments (January 31, April 30, July 31). Regardless of how real estate taxes are paid, special assessments must be paid on or before January 31, 2027. No payments can be applied to real estate taxes if special assessments are not paid. Section 74.12(11)(a), Wisconsin Statutes, states if a treasurer receives a payment from a taxpayer which is not sufficient to pay all general property taxes, special assessments and special taxes due, the treasurer shall apply the payment to the amounts due, including interest and penalties, in the following order: (1) personal property taxes; (2) delinquent utility charges; (3) special charges; (4) special assessments; (5) special taxes; (6) real property taxes.

***Interest does not start accruing until February 1, 2027.
There is no interest on special assessments paid prior to that date.***
