



## **Year 2023 User Charge & Tax Levy Policy**

### **USER CHARGES**

User Charges are the fees we receive for providing sanitary sewer service to our customers. They are the largest source of revenue for the Delavan Lake Sanitary District (DLSD). These fees cover the cost of operating and maintaining the sewer system as well as the cost of wastewater treatment which DLSD pays monthly to WalCoMet (Walworth County Metropolitan Sewerage District), the owner of the treatment plant.

The DLSD Commission has set the User Charge for 2023 at \$52.00 per month, per Equivalent Residential Unit (ERU). This is an increase of \$4 per month over the rate that was in effect during 2022.

### **RESIDENTIAL CUSTOMERS**

Each single-family dwelling or each single-family unit in a building is considered one residential user or customer. Residential users are charged monthly sewer service charges of one ERU and will be billed \$104.00 every other month. Approximately one half of our residential customers are billed each month.

### **COMMERCIAL CUSTOMERS**

Each commercial customer is assigned an ERU rating annually for non-metered customers. ERU's are assigned monthly based on flow for metered customers. ERU ratings are determined by estimating the wastewater volume, measuring the wastewater volume or by metering water consumption. Commercial customers will be billed \$52.00 per ERU, with bills being mailed monthly. Metered customers have a meter base fee as well.

### **BILL PAYMENT**

Bills are mailed on the last working day of the month, with a due date of the 20<sup>th</sup> of the next month. **Payments must be received in the District Office on, or before, the due date.** A 1.5% penalty will automatically be applied to any accounts that are not current by the due date. Please allow at least seven days for mail delivery of your payment. DLSD will not be responsible for payments that are delayed by the United States Post Office. E-billing and electronic payment options are now available through PSN. Visit our website, [www.dlsd.org](http://www.dlsd.org), for more information, or call PSN directly at 1-877-885-7968.

For those of you who wish to pay your bill in person, our office is open Monday through Friday from 7:30 a.m. to 3:30 p.m. You may also deposit your payment in the drop slot located under

the drive-thru canopy in the front of our office. Please do not deposit cash in the drop slot. All payments left in the drop slot will be processed on the next business day.

## **DELINQUENCIES**

Wisconsin Statutes allow delinquent user charges to be placed as a lien against the real estate. Notifications of potential liens are mailed to affected property owners the beginning of October regarding any outstanding balances as of September 30<sup>th</sup>. In November of each year, any remaining unpaid balances over \$10.00 are added to the real estate tax bill, along with a 10% tax certification penalty, as a special charge.

## **CONTACT US**

Customers are encouraged to visit or call the District office with questions regarding their accounts at any time. You may telephone us at (262) 728-4100. If you call at a time when the office is closed, please be sure to leave your name and a call back number so we may promptly respond to your inquiry. You may also stop by the office at 2990 South County Road F during regular office hours. Customers are also encouraged to visit our website at [www.dlsd.org](http://www.dlsd.org). There you can view items of interest to the District or contact us via email.

## **YEAR 2023 PROPERTY TAXES**

Property taxes are the second largest source of revenue for DLSD. The current tax levy covers the estimated debt service portion of our monthly WalCoMet bills and lake expenses which include the Aquatic Plant Management program as well as lake monitoring, and a portion of the capital outlay expenses. Property taxes are assessed against all properties in the District, even if sewer service is not currently provided.

2022 had a tax rate of \$1.47. DLSD debt service will set a tax rate estimated at \$1.47 for 2023. A tax rate of one mill produces one dollar of taxes on each \$1,000 of equalized property valuation. An average property in the district, with an equalized value of \$150,000 will pay approximately \$220.50 in property taxes to DLSD during the year 2023. This same property would have paid \$220.50 in 2022.