

In the Matter of the Proposed :  
 Incorporation of the Village of:  
 Hewitt, Wood County :

DETERMINATION OF THE  
 PLANNING DIRECTOR

On August 31, 1972 there was received at the office of the Director of the Bureau of Local and Regional Planning and Head of the Planning Function of the Department of Local Affairs and Development, State of Wisconsin, in accordance with the provisions of s. 66.014 (8), Wisconsin Statutes, a record relating to a proceeding in the Circuit Court for Wood County to incorporate a village to be known as the Village of Hewitt, located in the Town of Marshfield, Wood County, to-wit:

Commencing at the South  $\frac{1}{4}$  corner of Section 13, Township 25 North, Range 3 East, thence West, along the South line of said Section to the SE corner of the SW $\frac{1}{4}$  - SW $\frac{1}{4}$  of said Section 13, which SE corner is the point of beginning of the parcel to be described; thence West along the South line of said Section 13, to a point 400 feet East of the SW corner of said Section 13, thence South, parallel to the West line of Section 24, to the South line of the NW $\frac{1}{4}$  - NW $\frac{1}{4}$  of said Section 24, thence Westerly along the said South line of the NW $\frac{1}{4}$  - NW $\frac{1}{4}$  of Section 24 and the South line of the NE $\frac{1}{4}$  - NE $\frac{1}{4}$  Section 23, to the Southwest corner of said Northeast Quarter of the Northeast quarter (NE $\frac{1}{4}$  of NE $\frac{1}{4}$ ) of Section 23, thence north along the west line of the said Northeast Quarter of the Northeast Quarter (NE $\frac{1}{4}$  of the NE $\frac{1}{4}$ ) of Section 23 and the west line of the Southeast Quarter of the Southeast Quarter (SE $\frac{1}{4}$  of SE $\frac{1}{4}$ ) the Northeast Quarter of the Southeast Quarter (NE $\frac{1}{4}$  of SE $\frac{1}{4}$ ), the Southeast Quarter of the Northeast Quarter (SE $\frac{1}{4}$  of the NE $\frac{1}{4}$ ) and the Northeast Quarter of the Northeast Quarter (NE $\frac{1}{4}$  of NE $\frac{1}{4}$ ) of Section 14, to a point which is 500 feet north of the Southwest corner of said Northeast Quarter of the Northeast Quarter (NE $\frac{1}{4}$  of NE $\frac{1}{4}$ ) of Section 14; thence East parallel to the north line of said Northeast Quarter of the NE Quarter (NE $\frac{1}{4}$  of NE $\frac{1}{4}$ ) and the Northwest Quarter of the Northwest Quarter (NW $\frac{1}{4}$  of NW $\frac{1}{4}$ ) of Section 13 to the east line of the said Northwest Quarter of the Northwest Quarter (NW $\frac{1}{4}$  of NW $\frac{1}{4}$ ) of Section 13; thence South, along the east line of said Northwest Quarter of the Northwest Quarter (NW $\frac{1}{4}$  of NW $\frac{1}{4}$ ), the Southwest Quarter of the Northwest Quarter (SW $\frac{1}{4}$  of NW $\frac{1}{4}$ ), the Northwest Quarter of the Southwest Quarter (NW $\frac{1}{4}$  of SW $\frac{1}{4}$ ) and the Southwest Quarter of the Southwest Quarter (SW $\frac{1}{4}$  of SW $\frac{1}{4}$ ) all in Section 13 to the point of beginning. Being all a part of Sections thirteen (13), fourteen (14), twenty-three (23) and twenty-four (24) of Township 25 North, Range 3 East, Town of Marshfield, Wood County, Wisconsin, and consisting of approximately 322 acres.

Upon receiving said petition the Director proceeded to make an investigation in accord with the provisions of section 66.014 (9) (a), necessary to enable him to apply the standards of section 66.016, and to make the determination required of him by section 66.014 (9) (e). The determination required of the Director is one of the following:

1. The petition as submitted shall be dismissed;
2. The petition as submitted shall be granted and an incorporation referendum held;
3. The petition as submitted shall be dismissed with a recommendation that a new petition be submitted to include more or less territory as specified in the Director's findings and determination.

The standards to be applied by the Director in making said determination are as follows:

66.016 Standards to be applied by the Director. (1) The Director may approve for referendum only those proposed incorporations which meet the following requirements:

(a) Characteristics of territory. The entire territory of the proposed village or city shall be reasonably homogeneous and compact, taking into consideration natural boundaries, natural drainage basin, soil conditions, present and potential transportation facilities, previous political boundaries, boundaries of school districts, shopping and social customs. An isolated municipality shall have a reasonably developed community center, including some or all of such features as retail stores, churches, post office, telephone exchange and similar centers of community activity.

(b) Territory beyond the core. The territory beyond the most densely populated one-half square mile specified in s. 66.015 shall have an average of more than 30 housing units per quarter section or an assessed value, as defined in s. 66.021 (1) (b) for real estate tax purposes, more than 25 percent of which is attributable to existing or potential mercantile, manufacturing or public utility uses. The territory beyond the most densely

populated square mile as specified in s. 66.015 (3) or (4) shall have the potential for residential or other urban land use development on a substantial scale within the next three years. The Head of the Planning Function may waive these requirements to the extent that water, terrain or geography prevents such development.

(2) In addition to complying with each of the applicable standards set forth in sub. (1) and s. 66.015, any proposed incorporation in order to be approved for referendum must be in the public interest as determined by the Director upon consideration of the following:

(a) Tax revenue. The present and potential sources of tax revenue appear sufficient to defray the anticipated cost of governmental services at a local tax rate which compares favorably with the tax rate in a similar area for the same level of services.

(b) Level of services. The level of governmental services desired or needed by the residents of the territory compared to the level of services offered by the proposed village or city and the level available from a contiguous municipality which files a certified copy of a resolution as provided in s. 66.014 (6).

(c) Impact on the remainder of the town. The impact, financial and otherwise, upon the remainder of the town from which the territory is to be incorporated.

(d) Impact on the metropolitan community. The effect upon the future rendering of governmental services both inside the territory proposed for incorporation and elsewhere within the metropolitan community. There shall be an express finding that the proposed incorporation will not substantially hinder the solution of governmental problems affecting the metropolitan community.

On September 8, 1972 in compliance with s. 66.014 (9) (b) there was received at the office of the Head of the Planning Function a request for a public hearing on the matter of the proposed incorporation from Mr. Ole A. Snorheim, Clerk, Town of Marshfield. Accordingly, after receipt of the petition from the Circuit Court, notices were sent and published pursuant to the requirements of s. 66.014 (9) (c).

On October 24, 1972 said hearing was held in the Marshfield Town Hall, within the territory, before George A. James, Acting Director of the Bureau of Local and Regional Planning and the Head of the Planning Function. The petitioners for incorporation were represented at this hearing by the legal counsel, Chambers, Nash, Pierce and Podvin. Numerous regional and local officials and citizens were present at the hearing, and all present were given an opportunity to be heard. At this hearing testimony bearing on the proposed incorporation was heard, various documents and other exhibits were introduced for the Director's consideration, and other related information was brought forward. Additional information was subsequently provided after the hearing, under joint agreement of all concerned, by the parties there represented.

The Director has caused an investigation to be made of the information obtained at and after the hearing, from the parties there represented, from the Wood County Planning Office, from various state agencies, and from maps, records, files, statistics, photographs and related materials of the Bureau of Local and Regional Planning.

Based on the above data, the following findings and determinations are made:

1. (a) Characteristics of the Territory.

The area proposed for incorporation is open, gently rolling land with a poorly developed drainage pattern flowing generally to the south and east. About 20 to 25 acres of the total 322 acres would be unsuitable for development due to soil conditions.

About 15 percent of the area is presently developed to urban land uses, while the balance is used for agriculture. Nearly all of the agricultural land is potentially developable for urban purposes. Access to the agricultural land for development purposes, while possible in the long run, is hindered by the pattern of existing development. The existing road frontage is lined with existing homes and businesses to the point that there is little access to the undeveloped land behind the first row of lots. There are 69 residential structures and seven businesses in the area, also two churches, two unused parochial school buildings, a town hall and a town garage building.

The territory is served by a good network of town roads and county highways, and U.S. Highway 10 passes only a short distance away. The Soo Line railroad passes through the territory and provides freight service to the lumber yard. Bus and motor freight services are available in Marshfield a short distance away.

The territory lies entirely within the Marshfield school district, a situation which will not be altered by incorporation.

Population count records have not been kept for the territory. Accounts of the history of the area indicate that Hewitt was at one time quite large, perhaps larger than its present population of 295. The population declined during the early 1900's and for the past several decades has remained relatively static. The past five years has seen an increase in development activity in the town with concomitant population growth (8.1 percent in the 1960-1970 decade, and 1.2 percent between 1970 and 1972). Hewitt has shared in this growth and, with the availability of sanitary sewer, will likely continue to attract new residents. This is borne out by the construction of a multiple-family dwelling unit in the area--a move made practical by the existence of the sanitary sewer service.

The urban character of the area is exemplified by the fact that it presently houses over 27 percent of the total population of the town on less than three percent of its area. While the territory does not contain a full range of retail and service establishments or medical services, it does have a nucleus of such services and the rest are conveniently available in Marshfield, a short distance away. The territory also has a Fourth Class Post Office at present. Additional businesses may be expected to move in as the population increases.

Evidence was also submitted that the territory is the center of a number of social activities centered around the churches. That such activities are areawide in scope rather than serving the proposed village alone does not detract from their value in creating a sense of community in the area.

It is concluded from the above that the area is reasonably homogenous and compact and has a reasonably developed community center. There is also room within the territory for considerable expansion, which seems a likely prospect in view of recent development trends in the general area.

1. (b) Territory Beyond the Core.

Inasmuch as the territory proposed for incorporation consists only of the one-half square mile core area, there is no territory beyond the core.

2. (a) Tax Revenue.

Statutory requirements state that an analysis must be made of the potential tax and financial bases of the area proposed for incorporation to determine whether or not the proposed village will have enough financial resources available to it to properly provide its inhabitants with a given level of services and facilities. Property values for the years from 1968 to 1972 are given in Table One below.

TABLE ONE

TOWN OF MARSHFIELD PROPERTY VALUES, 1968-1972

| <u>Year</u>           | <u>Assessed Value</u> | <u>Percent Increase</u> | <u>Full Value</u> | <u>Percent Increase</u> |
|-----------------------|-----------------------|-------------------------|-------------------|-------------------------|
| 1968                  | \$3,229,536           |                         | \$4,612,450       |                         |
| 1969                  | 3,358,653             | 4.0%                    | 4,881,500         | 5.8%                    |
| 1970                  | 3,521,538             | 4.8                     | 5,311,700         | 8.8                     |
| 1971                  | 3,641,988             | 3.4                     | 5,881,400         | 10.7                    |
| 1972                  | 3,841,293             | 5.5                     | 6,676,700         | 13.5                    |
| Increase<br>1968-1972 | 611,757               | 18.9                    | 2,064,250         | 44.8                    |

Source: Wisconsin Department of Revenue.

The table indicates that property values have grown by nearly 45 percent over the last five years. The petitioners have submitted that 18.6 percent of the assessed value, or \$715,000, is represented by property within the territory proposed for incorporation based on town assessment records. If the tax base is determined to be adequate for the present needs of the territory, the growth rate shown in Table One should assure continued adequacy of local resources.

The petitioners have submitted estimates of revenues to the proposed village which were developed by them in cooperation with the Wisconsin Department of Revenue. These figures are shown in Table Two below.

TABLE TWO

## ESTIMATED REVENUES, PROPOSED VILLAGE OF HEWITT

|  |               |
|--|---------------|
| General Tax                                | \$29,758.20*  |
| General Property Tax Relief                | 2,392.60      |
| Per Capita Reappropriation (295 residents) | 8,647.19      |
| Percent of Levies (utilities, etc.)        | 1,459.37      |
| 50-50 Road Aid Refund                      | 2,000.00      |
| Highway and Street Aid                     | 1,452.90      |
| Licenses and Permits                       | <u>300.00</u> |
| Total                                      | \$46,010.26   |

\*Based on assessed value of \$715,000 and the present town tax rate of \$41.62/M.

Source: Petitioners for Incorporation.

The adequacy of this amount to meet operating expenses of the proposed village has been challenged by the Town Board and may be evaluated in a number of ways. Table Three compares these revenues with the 1971 revenues of three other villages in Wood County.

TABLE THREE

## VILLAGE REVENUES COMPARISON

| <u>Village</u>    | <u>1970 Population</u> | <u>1971 Revenues</u>     | <u>Per Capital Revenues</u> |
|-------------------|------------------------|--------------------------|-----------------------------|
| Auburndale        | 468                    | \$96,544.45              | \$206.29                    |
| Milladore         | 229                    | 46,305.96                | 202.21                      |
| Rudolph           | 349                    | 78,646.51                | 225.35                      |
| Hewitt (Proposed) | 295<br>(1972 est.)     | 46,010.26<br>(1973 est.) | 155.97<br>(est.)            |

Source: Wisconsin Department of Revenue and Petitioners for Incorporation.

The figures in Table Three all include local tax levies as well as shared revenues from the State. The effective full value tax rates for the three villages were .02769 for Auburndale, .02776 for Milladore, and .02506 for Rudolph compared to an effective full value rate of .02460 used to calculate the local revenue for Hewitt. There is a pronounced difference between the proposed rate for Hewitt and the rates in the three villages which explains most of the difference in the per capita revenues column. In examining the local full value tax rate (for village purposes) a far greater difference appears. The local full value rate for Auburndale in 1971 was .00174, for Milladore it was .00236, and for Rudolph it was .00070. By contrast, the rate proposed for Hewitt is only .00034, less than half of the lowest rate among the villages. It is clear from this that the proposed village could if necessary raise substantial additional funds through rate increases without exceeding the full value tax rates of other similar Wood County villages.

As to the adequacy of the proposed revenues for village purposes, an examination of expenditures for this purpose by the other villages is in order. Table Four shows village expenses for the four areas.

TABLE FOUR

## VILLAGE DISBURSEMENTS COMPARISON 1971

|                        | <u>Disbursements 1971*</u> | <u>Per Capita Disbursements</u> |
|------------------------|----------------------------|---------------------------------|
| Auburndale             | \$30,844.27                | \$ 65.91                        |
| Milladore              | 28,949.66                  | 126.42                          |
| Rudolph                | 23,965.02                  | 68.67                           |
| Hewitt (proposed 1973) | 12,035.00                  | 40.80                           |

\*Does not include school tax transfers, county tax transfers and other similar revenue transfers.

Source: Annual Reports for 1971, Petitioners for Incorporation.

Each of the three existing villages has a much larger area than that proposed for Hewitt, and correspondingly more streets to maintain and light. They also provide sanitary sewers, which in Hewitt would at first be handled separately. Several operate a dump, a fire department, and so forth, none of which is proposed for Hewitt at this time.

It is concluded from the above that the proposed village budget is adequate to defray the anticipated costs of governmental services at a tax rate which compares favorably with the tax rates of other villages in the county which provide similar services.

2. (b) Level of Services.

The proposed budget for the territory includes amounts for garbage collection, fire and police protection, street lighting, street maintenance and snow removal, and the usual administrative costs and activities. These services are typical for villages in this size range and adequate to meet the needs of the village residents at the present time. No contiguous municipality has filed a resolution pursuant to section 66.014 (6), so no comparison of service levels is required.

2. (c) Impact on the Remainder of the Town.

Section 66.015 requires that consideration be given to the impact, financial and otherwise, of the incorporation upon the remainder of the town from which the territory is to be incorporated.

The financial impact on the town would consist of reduced revenues in the form of road aids, shared revenues, license fees, and property taxes, and of reduced costs in the form of road maintenance and street lighting costs. There would also be some impact on the town's resources due to the division of assets which would take place if the incorporation is approved. There has been widespread feeling among town residents that the Hewitt area has received more than its proportional share of the town's budget in years past, according to a petition presented at the public hearing. Other than in the provision of street lighting, this view is difficult to substantiate from the town's financial reports. Assuming it to be true, the reduction in town revenues should be at least equally offset by the reduction in town expenses. Table Five shows the shared income to the Town of Marshfield for 1971 and estimates of shared income for 1972 and for 1973 assuming that Hewitt is incorporated.

TABLE FIVE

TOWN OF MARSHFIELD SHARED INCOME, 1971, 1972 AND 1973

1971 Shared Income

|                             |                    |
|-----------------------------|--------------------|
| Personal Income Tax         | \$19,543.49        |
| Corporation Income Tax      | 1,710.09           |
| Utility Tax                 | 8,672.87           |
| Liquor Tax                  | 2,215.73           |
| Highway Privilege Tax       | 3,601.25           |
| General Property Tax Relief | 4,704.00           |
| Total 1971 Shared Income    | <u>\$40,447.43</u> |

1972 Shared Income (est.)

|                             |                    |
|-----------------------------|--------------------|
| General Property Tax Relief | \$ 6,607.00        |
| Utility Tax                 | None               |
| Special Utility Tax         | 2,566.00           |
| Per Capita                  | 31,335.00          |
| Percent of Levies           | 6,772.94           |
| Total 1972 Shared Income    | <u>\$47,280.94</u> |

1973 Shared Income (est.)

|   |                    |
|---|--------------------|
| General Property Tax Relief (80 percent)        | \$ 9,570.40        |
| Utility   | None               |
| Special Utility                                 | 2,464.00           |
| Per Capita (774 residents) (less 16.25 percent) | 22,687.88          |
| Percent of Levies                               | 6,035.83           |
| Total Shared Income                             | <u>\$40,758.11</u> |

Source: Petitioners for Incorporation.

From Table Five it may be seen that the town's shared income in 1973 would exceed the 1971 level and would have to serve fewer people and a smaller area. The property tax revenues of the town would likely be reduced by less than \$400 (at 1971 tax rates). The combined reduction over 1972 receipts would be about \$6,900 or about 9.6 percent of the town's expenditures for town purposes during the fiscal year ending March 31, 1972.

Physical impact upon the town would be minimal. The territory contains no islands of town land and would not cut off or isolate any area of the town, nor would it prevent direct access by the town to any such area for road maintenance or other purposes.

While the territory proposed for incorporation includes a number of facilities which are important centers of town activities, such as the churches, the town hall and the playing fields, incorporation would not affect these facilities or the uses made of them.

From the above, it is concluded that there would be no substantial adverse impact upon the remainder of the town other than a minor and temporary financial setback.

2. (d) Impact on the Metropolitan Community.

The territory proposed for incorporation does not lie within a metropolitan community as defined in section 66.013 (2) (c) and there is thus no impact upon the metropolitan community to consider.

DETERMINATION

For the reasons heretofore cited, and applying the standards set forth in section 66.016, Wisconsin Statutes, the Director makes the following determination:

THE PETITION AS SUBMITTED SHALL BE GRANTED AND AN INCORPORATED REFERENDUM HELD.

*George A. James*

George A. James, Acting Director  
Bureau of Local and Regional Planning

GAJ:RIB:rs

123 West Washington Avenue - Room 753  
Madison, Wisconsin 53702

Dated: January 30, 1973

Copies to: Mr. James H. Leir, Circuit Judge, Wood County Courthouse, Wisconsin Rapids.  
Mr. William Wilsman, Representative for Petitioners, Hewitt, Wisconsin.  
Mr. Hanford Hanson, Alternate Representative, Hewitt, Wisconsin.  
Miss Rachael Justesen, Clerk of Courts, Courthouse, Wisconsin Rapids.  
Chambers, Nash, Pierce & Podvin, Attorneys, Wisconsin Rapids, Wisconsin.  
Mr. Ole A. Snorheim, Clerk, Town of Marshfield, Marshfield, Wisconsin.  
Mrs. Grace Mattison, Clerk, City of Marshfield, Marshfield, Wisconsin.  
Mr. William Goodale, Director of Planning, Wood County, Wisconsin Rapids.