

PUBLIC FACILITIES NEEDS ASSESSMENT

This report supports a Town park and recreational facility impact fee on new residential development, replacing the Town's current park and open space fee, to correspond with requirements of Sections 66.0617 and 236.45(6)(am) of Wisconsin Statutes

Town of Springfield,
Dane County,
Wisconsin

Adopted by Town
Board: DATE PENDING

Prepared with Assistance
from MDROffers
Consulting

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I. Introduction

Purpose of Report

This report serves as the “public facilities needs assessment” for a park and recreational facility impact fee on new residential development, as described in Section 66.0617(4) of Wisconsin Statutes. This report:

- Includes an inventory and evaluation of existing public park and recreation facilities.
- Assesses projected future growth in Springfield.
- Suggests capital improvements to the Town park and recreational system to accommodate growth,
- Assigns the cost of projected improvements to existing residents versus new development.
- Arrives at a recommended per dwelling unit park and recreation impact fee.
- Assesses the impact of imposing that fee on housing affordability.

The recommended park and recreational facility impact fee would replace the Town’s current “park and open space fee,” which it has required of new residential development for a number of years.

Town Overview

The Town of Springfield is located in Dane County, Wisconsin, north of the City of Middleton and west of the Village of Waunakee. Springfield has traditionally been a farming community, but also has commercial and residential development. The Wisconsin Department of Administration estimates the Town’s 2018 population at 2,909 residents. The total land area of the Town is approximately 36 square miles.

Town Comprehensive Plan

The Town of Springfield’s Comprehensive Plan is its policy guide for the future change in the community. The Plan and the Town are guided by the vision statement on the following page. To execute this vision, the Town enables residential development in limited locations and densities, as described by maps and policies in its Comprehensive Plan.

The Town Plan also includes the following objectives, policies, and recommendations intended to encourage recreational development:

- The Town intends to provide and support quality and accessible recreational facilities for all Town residents.
- The Plan includes the following benchmark: “Implement or advocate at least one recreational improvement in the Town, such as a bike or pedestrian path or further park improvements.”

- The Town will also consider attractive community entrance signs and recreational features in its two “corners” (Ashton and Springfield Corners), such as a Town park and bike trailhead.
- The Town endeavors to develop a Town Park as a community gathering and recreational space, using locally collected park fees and grants if possible. A permanent Town Park could perhaps be located on lands currently being leased from WisDOT at the east corner of the intersection of Highways P and 12 (Pape Park), where some park improvements have already been made and/or another location. The Town may seek acquisition of this land in conjunction with the Highway 12 freeway conversion project and/or other land in the area.
- The Town supports an off-street trail connection in the Highway 19 corridor to connect Springfield Corners to the Village of Waunakee, similar to the Highway 12 trail.

The Town of Springfield’s Vision

With its fertile land and star-filled skies, the Town of Springfield is dedicated to promoting and enhancing our agricultural economy and rural lifestyle. Springfield...

- Supports diversified forms of agriculture and agricultural technologies, including large-scale production, livestock operations, and smaller and organic operations.
- Participates in regional efforts to preserve watersheds and other efforts to support environmental sustainability.
- Encourages rural businesses in planned locations to enhance tax base, support residents, and provide services to farmers.
- Enables residential development in limited areas and densities to protect the Town’s rural character.
- Provides a rural level of services and infrastructure to its residents and businesses to manage property taxes.
- Supports highway projects that are consistent with its vision and help direct through traffic away from Town roads.
- Cooperates with neighboring and overlapping governments and agencies to advance its vision and contribute to the success of the region.

Other Recreational Plans Affecting Springfield

The Regional Trail Map in the Dane County 2018-2023 Parks and Open Space Plan includes a proposed route for a shared-use bicycle/pedestrian trail that would link Indian Lake County Park in the Town of Berry to the Village of Waunakee and to the proposed North Mendota Trail in the Town of Westport. This proposed route would run through the Town of Springfield, generally along the Highway 19 corridor. The County plan suggests a route at the south edge of the Waunakee Marsh, rather than along Highway 19 at its north edge.

The County also plans to continue discussion with the Wisconsin Department of Transportation (WisDOT) regarding the completion of the Highway 12 shared-use trail, which currently runs from Middleton and ends at the Springfield/Dane town line. The Plan's Regional Trail Map proposes extending this trail to Sauk City.

Over 50 miles of the proposed 1,000-mile Ice Age Trail is planned to transverse Dane County following the terminal moraine of the Wisconsin ice sheet. The Ice Age Trail will in all likelihood not pass through the Town, but does come within one-half mile of its western boundary. At least three different trail connections have been proposed that would connect the Ice Age Trail with the Pleasant Branch Creek Conservancy; one of these possible trail connections would follow Pheasant Branch Creek north through the Town of Springfield.

Town Park and Open Space Fee

The Town has for several years, collected a "park and open space" fee on new residential subdivision development, through Section 6.15(4) of its Land Division Ordinance. The fee amount has been \$1,000 per dwelling unit, to be paid before the plat is recorded. Per the ordinance, collected fees are held in a segregated account for parkland acquisition and for the installation and maintenance of park equipment.

Changes to State law in recent years require the Town to revisit its "park and open space fee." In 2018, the legislature adopted 2017 Wisconsin Act 243, which amended Section 236(6)(am) of Wisconsin Statutes to read as follows:

"...a municipality, town, or county may not, as a condition of [subdivision plat or certified survey map] approval under this chapter, impose any fees or other charges to fund the acquisition or improvement of land, infrastructure, or other real or personal property, except that a municipality or town may impose a fee or other charge to fund the acquisition or initial improvement of land for public parks if the fee or other charge is imposed under a subdivision ordinance enacted or amended in accordance with the procedures under s. [66.0617 \(3\)](#) to [\(5\)](#) and meets the requirements under s. [66.0617 \(6\)](#) to [\(10\)](#).

Under this statutory amendment, Springfield must now follow the process and meet the substantive requirements in Section 66.0617 to continue to charge a park fee on new development. Also, per legal requirements, the amount of the fee, its coverage, and the timing of its collection must change. Finally, all newly-collected fees must be expended within eight years of their collection or returned. Section 66.0617 is reproduced in Appendix A.

II. Inventory of Existing Parks and Recreation Facilities

Town-owned and Operated Parks

There are currently no Town-owned park or open space lands in Springfield.

The Town has a lease agreement with the Wisconsin Department of Transportation (WisDOT) to utilize State right-of-way east of the intersection of Highways 12 and P, in the Springfield Corners area, for recreational space. This leased area, named Pape Park, is 2.47 acres in area. Pape Park has an open soccer field, an open picnic shelter (constructed in 2015) with a driveway to Pape Court, a park sign, about a dozen trees, and a port-o-let toilet in warm weather months.

Compared to standards promulgated by the National Recreation and Park Association (NRPA), the Town of Springfield is deficient in both the quantity and type of park and recreational facilities provided. The NRPA generally recommends 10 acres of public park space for every 1,000 persons. By this standard, the Town should have about 29 acres of park space, but has either none or 2.47 acres, depending on how Pape Park is counted. Further, the NRPA suggests that a community have a range of park facilities, including community and neighborhood parks, with different types of facilities and sizes of service areas. Springfield arguably has one community park in Pape Park, but it is significantly deficient in area and range of facilities/equipment to approach NRPA standards.

Other Publicly-Owned Recreational Lands

The Waunakee Marsh State Wildlife Area is located in the northeastern corner of the Town. It is a State-owned, 447-acre wildlife preserve and native cattail marsh. Principle wildlife inhabitants include waterfowl, pheasants, songbirds, and rabbits and other fur-bearing animals. The area was established to help preserve the marsh as a habitat, and to prevent the destruction of the wetland. It provides a resource for hunters, trappers, hikers, and wildlife watchers. To provide the best habitat for wildlife, the marsh has not been developed to provide facilities for visitors, and contains no formal trails.

The North Mendota Hyer Road Unit Wildlife Area, is a County-owned, 137-acre site located in the north central part of the Town and extending into the Town of Dane. The site has a small, natural surface parking lot along Hyer Road. This wildlife area provides public hunting access within ditched crop fields. A parking lot and other site improvements have been completed in recent years.

The Pheasant Branch Creek Resource Area is a County-owned, 160-acre site in the southeast corner of the Town. It is adjacent to the Pheasant Branch Creek Conservancy, which is located in and owned by the City of Middleton. The diverse topography of the County's 160-acre site provides a panoramic view of the Capitol, the downtown Madison skyline, and Lake Mendota. Native Americans were first to appreciate these vistas from this high point, as they chose this site for burial mounds. Below this hill to the south are the Pheasant Branch Creek wetlands and several springs that provide water to Lake Mendota. An observation deck allows visitors to observe the springs without degrading the site and to appreciate the scenic vistas.

In the winter and weather-permitting, the Town includes a number of state and club-operated snowmobile trails that link with other communities around the County. A map showing the approximate location of snowmobile routes is included in the Dane County 2018-2023 Parks and Open Space Plan.

Private Recreational Facilities

There are four churches within the Town of Springfield. These include the historic St. Martin's church in Martinsville, the historic St. Peter's church in Ashton, St. Andrew's in a newer building on Schneider Road near Highway 12, and St. Therese at the corner of Baltes Road and Highway 12 in a former school building. These churches serve as both community gathering points and prominent buildings on the rural landscape. These churches include recreational facilities to varying degrees. St. Peter's operates a private elementary school and has a ball field on a 4 acre tract across Church Road from the church and school.

The Springfield Inn owns and operates an outdoor, lighted softball field in Springfield Corners, just northwest of the Town Hall. It is located on a 7.29 acre parcel. Part of right field is technically in the back yard of the residential property at 6161 Highway P, which is under similar ownership. The Springfield Inn also has an outdoor sand volleyball court and horseshoe pits on another adjacent 0.60 acre parcel.

There are limited other private and quasi-public recreational facilities in some subdivisions, like trails, and even a miniature golf course.

III. Growth Projections and Implications

The projection of population and household growth in the Town of Springfield helps to determine future public park and recreational needs. Growth projections allow for the generation of an impact fee that will be attributed to new housing growth and allocated on a “per dwelling unit” basis. To determine a realistic growth projection for Springfield, four projection methodologies were considered. These are all through the year 2040, with 22 years being a reasonable lifespan for park and recreational facilities. The projection methods are listed below, with the results in Figure 1.

1. Wisconsin Department of Administration (DOA) population projections. These suggest a population decrease in Springfield through 2040. This seems unrealistically low. Although household sizes are expected to decrease, the Town is expected to have housing unit growth that ought to overcome these household size declines.
2. An alternative population projection prepared by the Town’s consultant (MDRoffers Consulting, or MDR) that is based on past 18- and 28-year trends, assuming that the same rate of growth will continue through 2040.
3. DOA household projections. These may be more realistic than DOA population projections, but still suggest only the addition of about four new households each year. This is about ½ of the trend in past housing construction in Springfield.
4. An alternative housing unit projection prepared by MDRoffers Consulting as part of the Town’s 2015/16 Comprehensive Plan, carried forward to the Town’s 2019 Comprehensive Plan update.

Figure 1: Springfield’s Growth Trends and Alternative Projections

Projection Source and Method	Year						2040	2018-2040 #	2018-2040 %
	1990	2000	2010	2018	2020	2030	2040	Change	Change
DOA Population	2,650	2,762	2,734	2,909	2,785	2,830	2,790	-119	-4.1%
MDR Population	2,650	2,762	2,734	2,909	2,927	3,019	3,114	+205	+7.0%
DOA Households			1,014	1,052	1,065	1,102	1,104	+90	+8.9%
MDR Housing Units		1,013	1,040	1,106	1,124	1,240	1,355	+249	+22.5%

Given that the Madison metropolitan area is expected to continue to experience significant residential and commercial growth, and available land closer to Madison is in ever-shorter supply, Springfield will become ever more desirable for future residents. Therefore, for purposes of this report, it is assumed that the “MDR Housing Units” projection is most indicative of future growth in Springfield through 2040. By extension, 22.5% of all projected public park and recreational needs in Springfield will be attributed to future residential growth, while 77.5% of park and recreational needs are attributed to the existing population and household base.

IV. Projected Park and Recreational Improvements

To accommodate both the existing population and project growth, upgraded and new park and recreational facilities will be needed in Springfield. The following information lists and summarizes projected land acquisition and park and recreational improvements.

Projected park and recreational facility improvements fall into two projects

The first is projected land acquisition and improvements for a central Town park. This may be acquisition and further development of the current Pape Park, acquisition and development of some other park space in or near Springfield Corners, or some combination. Projected parkland acquisition and improvements are intended to meet NRPA standards.

The second project is a projected Waunakee-to-Indian Lake trail, perhaps along Highway 19, as identified in Town and County plans.

Both projects would have a Town-wide service area.

Central Town Park

Figure 2 on the following page includes a cost estimate for acquisition and development of approximately 10 acres of parkland in the Springfield Corners area, within one or more sites. The estimate also includes proposed improvements to existing facilities and equipment, and new facilities and equipment within this park. The assumption is that this park space would be developed as a “community park,” generally in line with NRPA standards for such parks. The estimate also includes bike and pedestrian improvements to enable the Springfield Corners population and users of the existing Highway 12 trail to safely access the park.

The total estimated cost of acquisition and development of this central Town park is \$949,740. It is not anticipated that the Town will receive any outside grants to offset this cost. This report and analysis does not commit the Town to execute all acquisition or improvements enumerated in Figure 3, nor do they constitute a plan for the central Town park.

Figure 2: Cost Estimate for Town of Springfield Central Park

Item	Quantity	Unit Cost	Total Cost
Land acquisition (quantity is acres)	10	\$ 40,000	\$ 400,000
Site preparation, drainage improvements	1	\$ 20,000	\$ 20,000
Paved parking lot (quantity is number of spaces)	30	\$ 2,800	\$ 84,000
Path (quantity is lineal feet for 10 ft. wide path)	1000	\$ 50	\$ 50,000
Crosswalk across Highway P	1	\$ 20,000	\$ 20,000
Permanent Restrooms (with well and septic)	1	\$ 125,000	\$ 125,000
Equipment shed	1	\$ 3,000	\$ 3,000
Picnic Tables	6	\$ 750	\$ 4,500
Benches	6	\$ 600	\$ 3,600
Trash cans	4	\$ 600	\$ 2,400
Play equipment, swings with fall zones, borders	1	\$ 65,000	\$ 65,000
Sports court (e.g., basketball, pickleball)	1	\$ 15,000	\$ 15,000
Sports equipment (e.g., backstop, goals)	3	\$ 1,500	\$ 4,500
Bleachers	1	\$ 4,500	\$ 4,500
New or replacement lighting	4	\$ 10,000	\$ 40,000
Electric service extension	1	\$ 10,000	\$ 10,000
Informational kiosk	1	\$ 1,500	\$ 1,500
Bike rack	1	\$ 400	\$ 400
Landscaping allowance	1	\$ 10,000	\$ 10,000
Subtotal			\$ 863,400
Engineering and contingency			\$ 86,340
Total			\$ 949,740

Highway 19, Waunakee-to-Indian Lake Trail

Figure 3 includes a cost estimate for the projected Town share of a regional trail connecting Indian Lake Park west of the Town to the Village of Waunakee. This trail may follow Highway 19 or may diverge in segments (e.g., around the Waunakee Marsh). The trail is assumed to be an off-road, shared-use, paved 10 foot wide path, designed to meet state and federal standards. Again, Figure 3 does not represent a specific plan or Town commitment to this trail or funding at this level.

Figure 3: Projected Town Share of Cost for Highway 19, Indian Lake-to-Waunakee Trail

Item	Quantity	Unit Cost	Total Cost
East of Hwy 12, in Springfield (quantity is feet)	20,000	\$ 55	\$1,100,000
West of Hwy 12, in Springfield (quantity is feet)	2,400	\$ 55	\$132,000
Grading, signage, crossing allowance	1	\$ 100,000	\$100,000
Subtotal			\$1,332,000
Engineering and contingency			\$133,200
Total			\$1,465,200
20% of total (assumed Town share)			\$293,040

For the purposes of this analysis, it is assumed that the Town would be responsible for 20% of the trail costs for the length of the Town. This is a typical local match for a state or federal grant to develop recreational trails. The total estimated Town of Springfield share is therefore \$293,040.

Total Projected Capital Costs

The total projected capital costs for the Town of Springfield for the above Town central park and Highway 19, Indian Lake-to-Waunakee Trail are \$1,242,780. This is the basis for the impact fee calculation in the next section. The actual future cost to develop these facilities, and the required Town share, could vary.

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V. Cost Allocation and Fee Calculation

Table 4 below includes the calculations used to determine a park and recreational facility impact fee on new residential development in the Town of Springfield.

Figure 4: Calculations to Arrive at Per Dwelling Unit Park and Recreational Facility Impact Fee

Total projected Town park and trail costs (Fig. 2 & 3)	\$1,242,780
x % attributable to new development (Fig. 1)	22.5%
Amount attributable to new development	\$279,626
/ Years to collect (2018-2040)	22
Amount to collect each year b/t 2018 and 2040	\$12,710
/ Projected number of new dwelling units/year (Fig. 1)	11.3
Recommended Per Dwelling Unit Impact Fee	\$1,125

VI. Effect of Impact Fees on Availability of Affordable Housing

Wisconsin Statute 66.0617 requires a needs assessment to address the effect of recovering capital costs through impact fees on the availability of affordable housing within the Town.

First, it is important to note that the Town's current "park and open space fee" equals \$1,000 per dwelling unit, and the proposed "park and recreation impact fee" that will replace it equals \$1,125. Therefore, the marginal impact on housing prices and therefore affordable housing of the new impact fee is \$125.

The full recommended impact fee amount of \$1,125 dollars will still result in a negligible impact on affordable housing in Springfield. Depending on one's definition, little to no affordable housing is being built in Springfield. Harmony Pond (in Springfield Corners) and Autumn Pond (in the Enchanted Valley area near the southwest corner of the Town) are two of the Town's most recent residential subdivisions. The average 2018 assessed value of a home and lot was \$472,456 in Harmony Pond and \$685,283 in Autumn Pond. The recommended \$1,125 impact fee is about 0.2% of these prices.

The Town has no other existing or proposed impact fees.

The proposed park and recreational facility impact fee is unlikely to affect households seeking to purchase or build a new home in Springfield. This being said, the Town will consider including a potential modification of impact fees for truly affordable ("low-cost") housing as part of its impact fee ordinance.

Appendix A: Wisconsin's Impact Fee Law (Section 66.0617, Wisconsin Statutes)

66.0617 Impact fees.

(1) DEFINITIONS. In this section:

- (a) "Capital costs" means the capital costs to construct, expand or improve public facilities, including the cost of land, and including legal, engineering and design costs to construct, expand or improve public facilities, except that not more than 10 percent of capital costs may consist of legal, engineering and design costs unless the municipality can demonstrate that its legal, engineering and design costs which relate directly to the public improvement for which the impact fees were imposed exceed 10 percent of capital costs. "Capital costs" does not include other noncapital costs to construct, expand or improve public facilities, vehicles; or the costs of equipment to construct, expand or improve public facilities.
- (b) "Developer" means a person that constructs or creates a land development.
- (c) "Impact fees" means cash contributions, contributions of land or interests in land or any other items of value that are imposed on a developer by a municipality under this section.
- (d) "Land development" means the construction or modification of improvements to real property that creates additional residential dwelling units within a municipality or that results in nonresidential uses that create a need for new, expanded or improved public facilities within a municipality.
- (e) "Municipality" means a city, village, or town.
- (f) "Public facilities" means all of the following:
 - 1. Highways as defined in s. [340.01 \(22\)](#), and other transportation facilities, traffic control devices, facilities for collecting and treating sewage, facilities for collecting and treating storm and surface waters, facilities for pumping, storing, and distributing water, parks, playgrounds, and land for athletic fields, solid waste and recycling facilities, fire protection facilities, law enforcement facilities, emergency medical facilities and libraries. "Public facilities" does not include facilities owned by a school district.
 - 2. Notwithstanding subd. [1.](#), with regard to impact fees that were first imposed before June 14, 2006, "public facilities" includes other recreational facilities that were substantially completed by June 14, 2006. This subdivision does not apply on or after January 1, 2018.
- (g) "Service area" means a geographic area delineated by a municipality within which there are public facilities.
- (h) "Service standard" means a certain quantity or quality of public facilities relative to a certain number of persons, parcels of land or other appropriate measure, as specified by the municipality.

(2) GENERAL.

- (a) A municipality may enact an ordinance under this section that imposes impact fees on developers to pay for the capital costs that are necessary to accommodate land development.
- (b) Subject to par. (c), this section does not prohibit or limit the authority of a municipality to finance public facilities by any other means authorized by law, except that the amount of an impact fee imposed by a municipality shall be reduced, under sub. (6) (d), to compensate for any other costs of public facilities imposed by the municipality on developers to provide or pay for capital costs.
- (c) Beginning on May 1, 1995, a municipality may impose and collect impact fees only under this section.

(3) PUBLIC HEARING; NOTICE. Before enacting an ordinance that imposes impact fees, or amending an existing ordinance that imposes impact fees, a municipality shall hold a public hearing on the proposed ordinance or amendment. Notice of the public hearing shall be published as a class 1 notice under ch. 985, and shall specify where a copy of the proposed ordinance or amendment and the public facilities needs assessment may be obtained.

(4) PUBLIC FACILITIES NEEDS ASSESSMENT.

- (a) Before enacting an ordinance that imposes impact fees or amending an ordinance that imposes impact fees by revising the amount of the fee or altering the public facilities for which impact fees may be imposed, a municipality shall prepare a needs assessment for the public facilities for which it is anticipated that impact fees may be imposed. The public facilities needs assessment shall include, but not be limited to, the following:
 - 1. An inventory of existing public facilities, including an identification of any existing deficiencies in the quantity or quality of those public facilities, for which it is anticipated that an impact fee may be imposed.
 - 2. An identification of the new public facilities, or improvements or expansions of existing public facilities, that will be required because of land development for which it is anticipated that impact fees may be imposed. This identification shall be based on explicitly identified service areas and service standards.
 - 3. A detailed estimate of the capital costs of providing the new public facilities or the improvements or expansions in existing public facilities identified in subd. 2., including an estimate of the cumulative effect of all proposed and existing impact fees on the availability of affordable housing within the municipality.
- (b) A public facilities needs assessment or revised public facilities needs assessment that is prepared under this subsection shall be available for public inspection and copying in the office of the clerk of the municipality at least 20 days before the hearing under sub. (3).

(5) DIFFERENTIAL FEES, IMPACT FEE ZONES.

- (a) An ordinance enacted under this section may impose different impact fees on different types of land development.
 - (b) An ordinance enacted under this section may delineate geographically defined zones within the municipality and may impose impact fees on land development in a zone that differ from impact fees imposed on land development in other zones within the municipality. The public facilities needs assessment that is required under sub. (4) shall explicitly identify the differences, such as land development or the need for those public facilities, which justify the differences between zones in the amount of impact fees imposed.
- (6) STANDARDS FOR IMPACT FEES.** Impact fees imposed by an ordinance enacted under this section:
- (a) Shall bear a rational relationship to the need for new, expanded or improved public facilities that are required to serve land development.
 - (am) May not include amounts for an increase in service capacity greater than the capacity necessary to serve the development for which the fee is imposed.
 - (b) May not exceed the proportionate share of the capital costs that are required to serve land development, as compared to existing uses of land within the municipality.
 - (c) Shall be based upon actual capital costs or reasonable estimates of capital costs for new, expanded or improved public facilities.
 - (d) Shall be reduced to compensate for other capital costs imposed by the municipality with respect to land development to provide or pay for public facilities, including special assessments, special charges, land dedications or fees in lieu of land dedications under ch. [236](#) or any other items of value.
 - (e) Shall be reduced to compensate for moneys received from the federal or state government specifically to provide or pay for the public facilities for which the impact fees are imposed.
 - (f) May not include amounts necessary to address existing deficiencies in public facilities.
 - (fm) May not include expenses for operation or maintenance of a public facility.
 - (g) Except as provided under this paragraph, shall be payable by the developer or the property owner to the municipality in full upon the issuance of a building permit by the municipality. Except as provided in this paragraph, if the total amount of impact fees due for a development will be more than \$75,000, a developer may defer payment of the impact fees for a period of 4 years from the date of the issuance of the building permit or until 6 months before the municipality incurs the costs to construct, expand, or improve the public facilities related to the development for which the fee was imposed, whichever is earlier. If the developer elects to defer payment under this paragraph, the developer shall maintain in force a bond or irrevocable letter of credit in the amount of the unpaid fees executed in the name of the municipality. A developer may not defer payment of impact fees for projects that have been previously approved.
- (7) LOW-COST HOUSING.** An ordinance enacted under this section may provide for an exemption from, or a reduction in the amount of, impact fees on land development that provides low-

cost housing, except that no amount of an impact fee for which an exemption or reduction is provided under this subsection may be shifted to any other development in the land development in which the low-cost housing is located or to any other land development in the municipality.

- (7r) IMPACT FEE REPORTS.** At the time that the municipality collects an impact fee, it shall provide to the developer from which it received the fee an accounting of how the fee will be spent.
- (8) REQUIREMENTS FOR IMPACT FEE REVENUES.** Revenues from each impact fee that is imposed shall be placed in a separate segregated interest-bearing account and shall be accounted for separately from the other funds of the municipality. Impact fee revenues and interest earned on impact fee revenues may be expended only for the particular capital costs for which the impact fee was imposed, unless the fee is refunded under sub. [\(9\)](#).
- (9) REFUND OF IMPACT FEES.** Except as provided in this subsection, impact fees that are not used within 8 years after they are collected to pay the capital costs for which they were imposed shall be refunded to the payer of fees for the property with respect to which the impact fees were imposed, along with any interest that has accumulated, as described in sub. [\(8\)](#). Impact fees that are collected for capital costs related to lift stations or collecting and treating sewage that are not used within 10 years after they are collected to pay the capital costs for which they were imposed, shall be refunded to the payer of fees for the property with respect to which the impact fees were imposed, along with any interest that has accumulated, as described in sub. [\(8\)](#). The 10-year time limit for using impact fees that is specified under this subsection may be extended for 3 years if the municipality adopts a resolution stating that, due to extenuating circumstances or hardship in meeting the 10-year limit, it needs an additional 3 years to use the impact fees that were collected. The resolution shall include detailed written findings that specify the extenuating circumstances or hardship that led to the need to adopt a resolution under this subsection. For purposes of the time limits in this subsection, an impact fee is paid on the date a developer obtains a bond or irrevocable letter of credit in the amount of the unpaid fees executed in the name of the municipality under sub. [\(6\) \(g\)](#).
- (10) APPEAL.** A municipality that enacts an impact fee ordinance under this section shall, by ordinance, specify a procedure under which a developer upon whom an impact fee is imposed has the right to contest the amount, collection or use of the impact fee to the governing body of the municipality.