

Eau Claire County Vehicle Registration Fee Frequently Asked Questions and Talking Points

This information is intended to assist local officials who are considering the adoption of a municipal or county vehicle registration fee (wheel tax).

What vehicles are subject to a wheel tax?

- An automobile or a motor truck registered under 8,000 lbs gross weight and customarily kept in the municipality or county that enacted the tax. This includes:
 - Automobiles, vans and Sport Utility Vehicles (SUVs) that qualify as a passenger vehicle
 - Motor trucks and dual-purpose motor homes (trucks that can be equipped with a slide-in camper unit) registered at a gross weight of 8,000 lbs. or less.
- Vehicles with the following license plate types are subject to a wheel tax, except as noted.
 - Standard Plate Types
 - **AUT** [Automobile and passenger vehicles](#): Issued for automobiles and for vans and SUVs that qualify as a passenger vehicle including those operated for hire. Driver Ed vehicles are exempt from wheel tax and are not included in WisDOT registration reports of vehicles subject to a wheel tax,
 - **LTK** [Light truck](#): Issued for motor trucks operated up to 8,000 lbs. gross weight including vehicles operated for hire. Dual-purpose farm trucks are exempt from wheel tax.
 - [Special Plate Types](#) - The special plates are subject to wheel tax.

What vehicles are exempt from this fee?

- Vehicles exempt from wheel tax are:
 - Buses, motorcycles, mopeds, motor homes, low-speed vehicles and trailers
 - Trucks registered at more than 8,000 pounds or registered as Farm or Dual Purpose Farm
 - Vehicles registered as Antique, Collector, Driver education, Historic military vehicle, Hobbyist, Human service vehicle, Low-speed vehicle, Medal of honor, Municipal, State-owned, Special X and one vehicle with Ex-prisoner of war registration issued to any qualified individual
 - Any vehicle with registration issued by a Wisconsin Indian tribe or band
 - Vehicles displaying Dealer, Distributor, Finance company or Manufacturer plates

What determines whether a vehicle is customarily kept in a municipality or county?

- Applications for original title and registration request the county and city, village or township where a vehicle is "customarily kept" or domiciled. This information also prints on the registration renewal notice. Renewal notices instruct the customer to change their address, or where the vehicle is customarily kept, if incorrectly shown on the notice.
- In the absence of an indicated municipality or county of domicile, the owner or lessee's post office address is used to determine municipality or county of domicile, per administrative rule Trans 126.01(c).
- Per s. 341.60, Wis. Stats., any person who gives a false address or location where a vehicle is customarily kept in an application for registration may be fined not more than \$200 or imprisoned not more than 6 months or both.

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Are estimates of the number of vehicles subject to a wheel tax within a county or municipality available?

- Yes. Current vehicle data is available at the end of each fiscal and calendar year. The vehicles eligible for wheel tax report is available on the WisDOT website at [Lists of vehicle information](#).

What are the administrative costs associated with a wheel tax?

- Currently, WisDOT charges a fee per vehicle application of 17 cents. The administrative fee is the same for all municipalities regardless of the amount of fee imposed by the municipality or the number of vehicles for which the fee is collected.

How long after enactment can this fee be collected by WisDOT?

- WisDOT requires notification at least 90 days prior to the first day of the month in which the amendment is effective. WisDOT also requires notification at least 90 days prior to the first day of the month in which an amended or the repeal of a wheel tax is effective.
- When a wheel tax ordinance is implemented, collection for vehicles subject to the fee will begin on these dates:
 - Renewal of current registrations expiring the first day of the month or later.
 - Issuance of new registrations with a date of operation or dealer delivery date on the second day of the month or later.
- When a wheel tax ordinance is repealed, collection will terminate on these dates:
 - Renewal of current registrations expiring the first day of the month or later.
 - Issuance of new registrations with a date of operation or dealer delivery date on the second day of the month or later.

Can the revenues received from wheel tax payments be used for any purpose?

- Counties and municipalities must use the moneys from wheel tax payments for transportation related purposes only (s. 341.35(6r), Wis. Stats.). "Highway" is defined by state law to mean "all public ways and thoroughfares and bridges on the same." Courts have interpreted "highways" to include trails because they are "public ways and thoroughfares and bridges on the same." "Sidewalk" means that "portion of a highway between the curb lines, or the lateral lines of a roadway, and the adjacent property lines, constructed for use of pedestrians."

If a county has a wheel tax in effect, can a municipality within that county also enact a wheel tax ordinance?

- According to s. 341.35(3m), Wis. Stats: "If a municipality and the county in which the municipality is located enact ordinances under this section, a motor vehicle customarily kept in the municipality shall be subject to a municipal registration fee and a county registration fee." Therefore, both the municipality and county would collect a wheel tax simultaneously for vehicles subject to the fee in the municipality, if each chose to enact an ordinance.

Which other counties or municipalities have enacted a wheel tax and what is/was the amount of the fee?

- These counties and municipalities have a current wheel tax ordinance:

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- Municipalities
 - Appleton (city; \$20)
 - Arena (township; \$20)
 - Beloit (city; \$20)
 - Eden (village; \$20)
 - Evansville (city; \$20)
 - Fort Atkinson (city; \$20)
 - Gillett (city; \$20)
 - Iron Ridge (village; \$10)
 - Janesville (city; \$20)
 - Kaukauna (city; \$10)
 - Lodi (city; \$20)
 - Milton (city; \$30)
 - Milwaukee (city; \$20)
 - New London (city; \$20)
 - Platteville (city; \$20)
 - Portage (city; \$20)
 - Prairie du Sac (village; \$20)
 - Sheboygan (city; \$20)
 - Tigerton (village; \$10)
- Counties
 - Chippewa County (\$10)
 - Dane County (\$28 beginning for October 2018 registrations)
 - Green County (\$20 beginning for August 2018 registrations)
 - Iowa County (\$20)
 - Lincoln County (\$20)
 - Marathon County (\$25)
 - Milwaukee County (\$30)
 - St. Croix County (\$10)

*City of Beloit wheel tax increased from \$10 to \$20 in February 2015

**City of Janesville wheel tax increased from \$10 to \$20 in January 2016

These municipalities have repealed their wheel tax ordinance

Municipality/county	Fee	Implementation Month	Termination Month
Amery city	\$5	January 1987	December 1991
Mayville city	\$10	April 2009	April 2014

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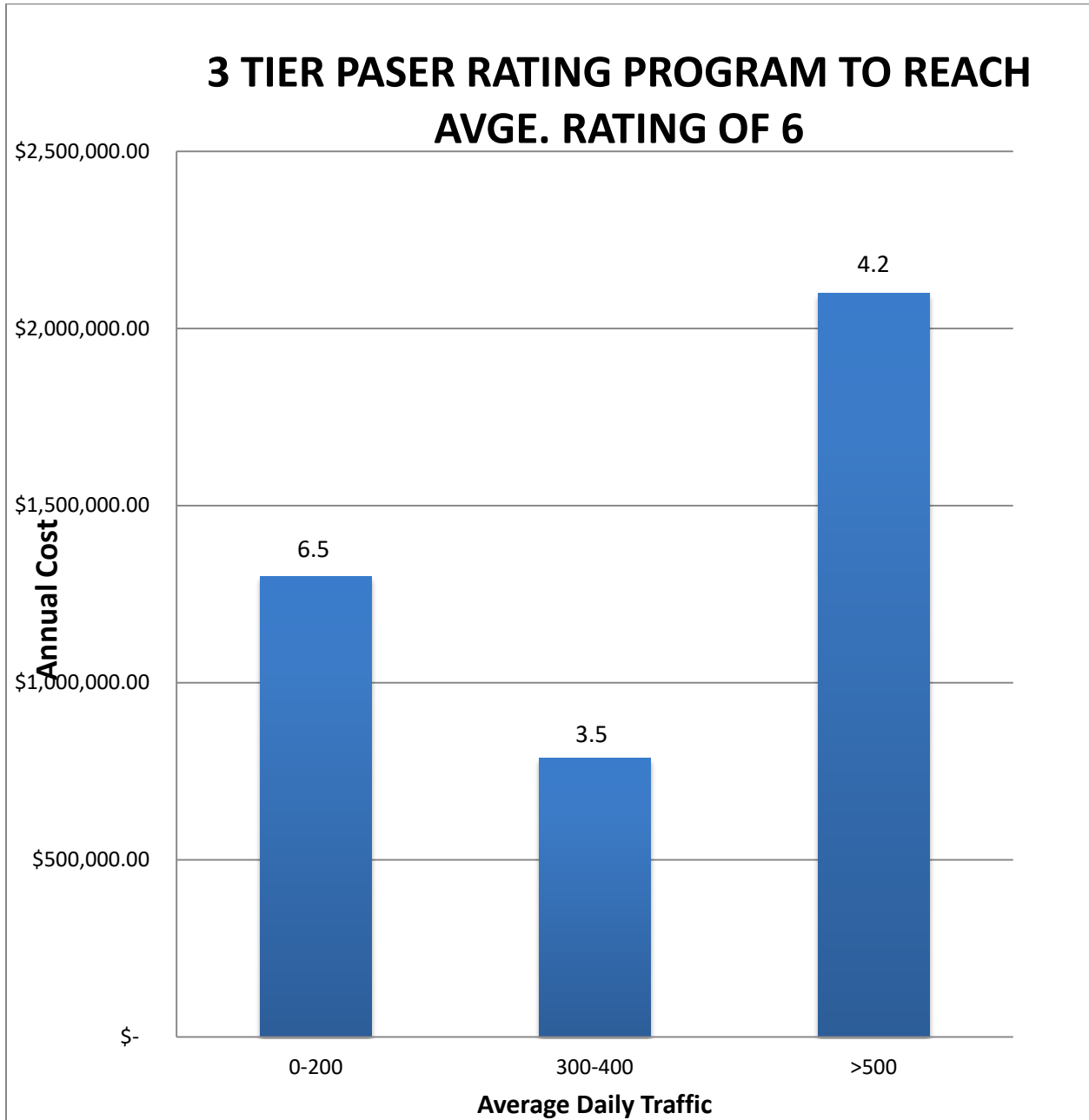
Asphalt Cost for Eau Claire County: 46% increase in cost

- Asphalt Prices:
 - 2005 \$19.80/ton
 - 2016 \$42.67/ton** average year Eau Claire County paves 40,000 tons = \$800,000.00 Increase

Needs in Eau Claire County:

- Roads
 - 421 miles of highways with an average condition rating of 5.4 out of 10
 - Average age of highway is 36 years or 1982
 - Currently 80% of our failed highways are local or minor road classifications
 - Current reconstruction need of \$35 million dollars to replace all failed and poor condition highway miles
 - \$6 million in funding needed annually to reach a condition rating of 6 in 10 years
 - Ongoing maintenance need of \$5.1 million dollars currently have \$4.78 millions
- Bridges
 - 72 bridges on Eau Claire County Highways
 - Average condition rating of 79.2 out of 100
 - Average age of bridge is 53 years or 1965
 - Currently have 9 bridges in need of replacement
 - Currently have 5 bridges posted below 40 ton capacity
 - Current investment need of \$28.875 million dollars for all bridge repairs

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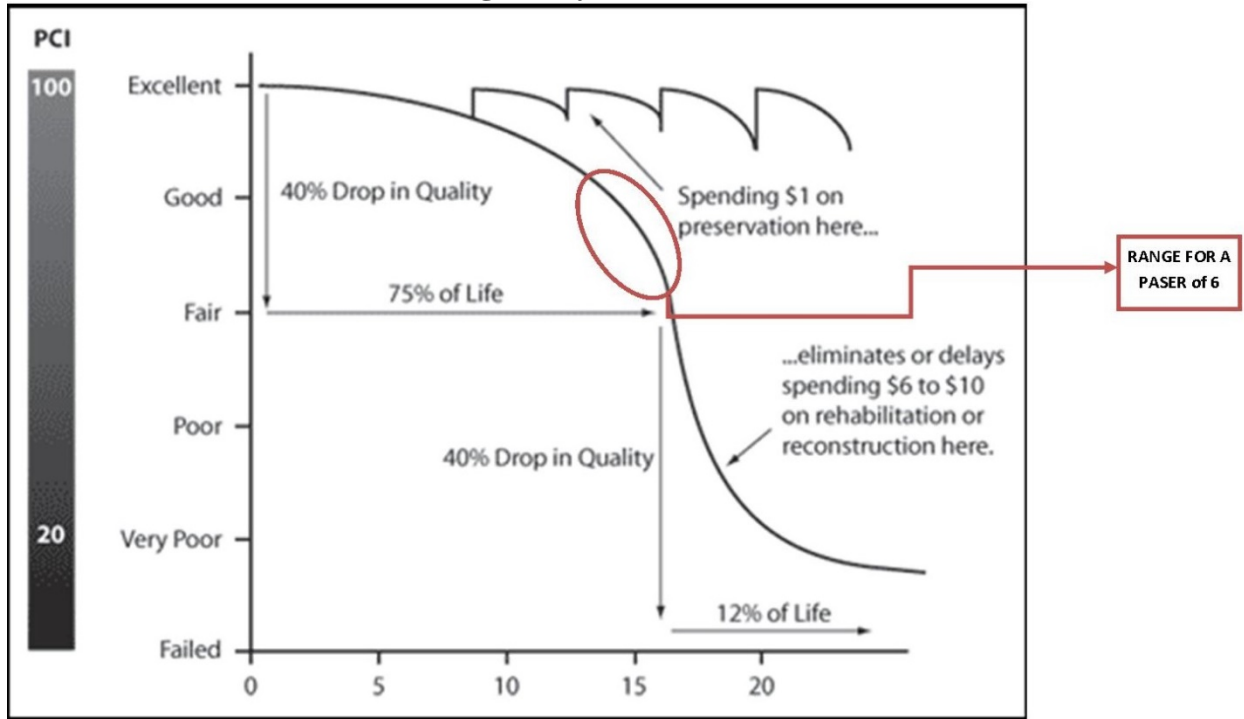
Ratings what do they mean?

WISLR Highway Surface Management Recommendations

EXCELLENT	9-10	Minimal/No Maintenance required (Crack sealing at year 3-5)
GOOD	7-8	Crack sealing and/or minor patching (Sealcoat at year 8-12)
FAIR	5-6	Preservation treatments (Crack sealing, patching, sealcoating, thin overlays)
POOR	3-4	Structural Renewal (Overlay, Mill and Overlay – evaluate drainage & subgrade)
VERY POOR	1-2	Reconstruction or Recondition (Grading, base, ditches, drainage, pavement)

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Preventative Maintenance Planning – Why do it?



When roads are maintained at a PASER rating of 6 – the long-term maintenance costs go down.

Federal funding, Fast Act Recently Passed

- The latest federal transportation plan identifies increases in funding but no revenues sources to fund increases. The plan also shows more cost share requirements in order for states to receive the federal funding

State Funding Support -- Not Good

- State Fiscal Bureau reports 29.29%-64.65% yearly road funding increase needed
- Gas Tax – No increase since 2006
- Weight limits increased for timber & Ag industry
- New program management has more cost share requirement by local units of government for any improvement needed above minimum standards

Monthly cost for Wisconsinites to drive per month compared to our Neighbors, based on Registration Fees and Motor Fuel Taxes.

- Illinois \$39/month
- Iowa \$41/month
- Michigan \$28/month
- Minnesota \$42/month
- Wisconsin \$23/month

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Why don't large trucks have to pay the wheel tax?

- Large trucks such as dump trucks and logging trucks pay a much higher registration and user fees; an average dump truck pays about approximately \$1,900 - \$2,000 in fees plus the cost of the fuel tax
- A logging truck pays about \$2,400 - \$2,500 in registration and user fees plus the cost of the fuel tax.
- An Eau Claire County example: For a semi-truck and trailer licensed for 80,000 pounds, he pays \$645 every quarter plus a heavy road tax of \$550/ year-- for a total of \$3,130/year.

How much money will this wheel tax generate in Eau Claire County?

- Based on the latest statistic from the Wisconsin Department of Transportation there are 79,787
- Vehicles in Eau Claire County that will be affected by the wheel tax, which will generate ±\$2,393,610

Can Eau Claire County share this revenue with other municipalities?

- Wisconsin follows the principle that the unit of government that imposes a tax must also be the unit of government that spends the tax proceeds. See, Authority to Tax in Wisconsin, 44 *Marq. L. Rev.* 457, 1994.
- Therefore, the legislature has provided no authority for the county to exempt vehicles from particular municipalities and no authority to distribute proceeds from the taxes collected to other municipalities.

Related information:

[341.35](#), Wis. Stats., Municipal or county vehicle registration fee
[Trans 126](#) - Municipal or County Vehicle Registration Fee