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## MEMORANDUM

**TO:** Dan Roadt  
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**FROM:** Peter C. Daniels, P.E., City Engineer

**DATE:** June 7, 2022

**SUBJECT:** **Communication regarding 2023 Special Assessment Rates**

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The Engineering Department is recommending a **4% increase** in the 2023 special assessment rates. The bids we received in 2022 revealed an 11.4% increase in the cost of constructing concrete streets over 2021. And in spite of the decline in prices in 2021, the City continues to experience less buying power due to the huge 32.5% increase in prices we experienced in 2019. In fact, our bids have increased a total of 41.1% over the 3 years since 2019, but our special assessment rates have only increased 8.7% since then.

Understandably the Council chose to leave special assessment rates unchanged in 2021 due to the hardship experienced by West Allis taxpayers as a result of various laws, orders and regulations implemented at all levels of government during the COVID-19 pandemic.

Over the last 28 years, the fluctuations in price for the City have alternated between steep increases like in 2019 to moderate decreases as we experienced in 2021. The average increase in prices though has been 4.2% per year over the last 28 years. The Engineering Department is therefore recommending that we at least raise special assessment rates in line with this average 4% increase even though this will not keep up with past inflationary rises in cost. A 4% increase in 2023 would represent a 13.0% increase in special assessments since 2019 in comparison to our 41.1% rise in prices over the same period. But raising special assessments in line with the 28-year average of 4% is probably the most that the residents can absorb given the lingering effects of COVID-19 on our economy.

