

Town of Sugar Creek

Fire Protection Fee (DUE) Fact Sheet

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Why you are seeing this fee on your tax bill

Each year the Town of Sugar Creek is billed by the City of Elkhorn Fire Department for its share of fire protection services. That share is set by a shared-service agreement among the communities the department covers:

The Town Board approved the Dwelling Unit Equivalent (DUE) method in 2019 to recover those costs from the properties that benefit from fire protection. Previously, fire costs were paid out of the general tax levy, which meant a small home on a small lot paid the same share as a large home with several outbuildings on many acres. The DUE method asks each parcel to contribute in proportion to the effort required to protect it — and because it is a special charge rather than part of the tax levy, it does not count against the Town's state-capped allowable mill rate.

What is a Dwelling Unit Equivalent (DUE)?

One DUE represents the firefighting effort required to protect a 1,500 SF single-family home — the baseline property. Every other property type is scaled up or down from there based on size and construction. A large home with a pole barn takes more fire-service resources to protect than a small cabin, and the DUE schedule reflects that.

How your fee is calculated

Each year the Town follows the same six steps:

1. The Town totals its fire protection costs for the year — the City of Elkhorn Fire Department's operating bill plus the Town's share of capital expenses (trucks, equipment, facilities).
2. The Town Assessor provides a parcel list containing, for every parcel: acreage, main dwelling square footage, commercial/institutional building square footage, combined detached-structure square footage, and property classification.
3. The DUE schedule below is applied to each parcel to produce that parcel's DUE total.
4. All parcel DUEs are added together to get the Town's total DUEs for the year.
5. Total fire costs ÷ total DUEs = cost per 1 DUE.
6. Cost per 1 DUE × your parcel's DUE = the fire fee on your tax bill.

Because costs and the parcel inventory change every year, the cost per DUE is recalculated annually.

DUE Schedule

Exempt properties

These parcels are not assessed a fire fee:

- Land owned by the Town of Sugar Creek
- Land owned by the State of Wisconsin
- Land owned by the Wisconsin Department of Natural Resources (DNR)

These governmental parcels are exempt because the Town or State would ultimately pay the fire fee out of the same tax dollars residents already contribute. Charging government-owned land would simply recycle money back through the tax levy and defeat the purpose of keeping fire costs outside the Town's state-capped mill rate.

Land (applied to every non-exempt parcel)

Acreage	DUE
Less than 20 acres	0.05 DUE per acre
20 to 100 acres	1.00 DUE (flat)
Over 100 acres	1.00 DUE + 0.01 DUE per acre over 100

Residential — main dwelling (by total square footage)

Main dwelling size	DUE
1,500 SF or less	1.00
1,501 – 2,500 SF	1.25
2,501 – 3,500 SF	1.50
3,501 – 4,500 SF	1.75
4,501 – 6,500 SF	2.00
Over 6,500 SF	2.00 DUE + 0.25 DUE per additional 1,500 SF over 6,500 SF

Detached structures (outbuildings)

The combined square footage of all detached structures on a parcel — pole barns, sheds, detached garages, and similar — is totaled together and run through the residential schedule above. The result is an additional DUE that is added to the main dwelling DUE.

Commercial, industrial, and institutional buildings

Building type	DUE per 1,500 SF
Churches and Schools	0.50
All other commercial, industrial, and institutional	1.00

"Per 1,500 SF" is pro-rated. For example, a 3,000 SF commercial building = 2.00 DUE; a 2,250 SF church = 0.75 DUE.

Willow Run Condo Association

Each Willow Run Condo Association tax parcel is assigned 1 DUE, regardless of whether a structure or shed is on the lot.

Examples

The examples below use an illustrative cost of \$165 per DUE for easy math. Your actual cost per DUE is recalculated each year from that year's fire protection bill and the Town's total DUE count.

Example 1 — Typical residential

A 1,800 SF home on a 2-acre lot, no outbuildings.

Component	Calculation	DUE
Land	2×0.05	0.10
Main dwelling (1,501–2,500 SF)	flat	1.25
Detached structures	none	0.00
Total DUE		1.35
Fire fee	$1.35 \times \$165$	\$222.75

Example 2 — Large home with a pole barn

A 4,000 SF home on 40 acres with a 2,800 SF detached pole barn.

Component	Calculation	DUE
Land (20–100 acres)	flat	1.00
Main dwelling (3,501–4,500 SF)	flat	1.75
Detached structure (2,501–3,500 SF)	flat	1.50
Total DUE		4.25
Fire fee	$4.25 \times \$165$	\$701.25

Example 3 — Small commercial

A 2,400 SF auto repair shop on a 0.5-acre lot.

Component	Calculation	DUE
Land	0.5×0.05	0.025
Commercial building	$(2,400 \div 1,500) \times 1.00$	1.60
Total DUE		1.625
Fire fee	$1.625 \times \$165$	\$268.13

Frequently Asked Questions

Why did my fire fee change from last year?

Two things can move your fee: (1) the City of Elkhorn Fire Department's annual bill to the Town goes up or down, and (2) the Town's total DUE count shifts as properties are built, expanded, or reclassified. Either one changes the cost per DUE.

Why is this separate from my property taxes?

State law caps the Town's levy. Including rising fire costs inside the levy would force the Town to cut other essential services to stay under the cap. The fire fee is a special charge that funds the Fire Department directly and does not count against the Town's allowable mill rate.

Does every property pay the fee — even vacant land?

Nearly every parcel contributes. Property owned by the Town of Sugar Creek, the State of Wisconsin, and the Wisconsin DNR is exempt, for the reason explained in the DUE Schedule above. Every other parcel pays — including vacant land — because fire protection still covers undeveloped parcels for grass fires, brush fires, and accident response. The charge for bare land is small (five hundredths of a DUE per acre under 20 acres), but it reflects the real fire-service cost of covering those parcels.

I have a big property with a small house. Why do I owe more than my neighbor with a bigger house on a smaller lot?

The DUE method is not based only on the house. It includes land acreage, the main home, any detached structures (barns, sheds, detached garages), and any commercial buildings. A property with more acreage or more outbuildings takes more fire-service resources, so it contributes more.

How are detached garages, barns, and sheds counted?

The combined square footage of all detached structures on your parcel is totaled together and run through the residential schedule, producing an additional DUE that is added to your main dwelling DUE.

My garage is connected to my house by a breezeway. Why is it being charged as a detached structure?

Walworth County zoning treats a breezeway connection as a separate structure when the rooflines of the garage and the house are not continuous. The City of Elkhorn Fire Chief has confirmed that a breezeway-connected garage presents a distinct fire risk from a garage that shares a continuous roofline with the home. For that reason, breezeway-connected garages are counted as detached structures for DUE purposes. If the rooflines are in fact continuous and your garage has been classified as detached, contact the Town Clerk and we will have the Assessor review.

I think my square footage or classification is wrong. What do I do?

Parcel data comes from the Town Assessor's records. If you believe your square footage or classification is incorrect, contact the Town Clerk at (262) 742-3383 and we will direct you to the Assessor to review. Corrections approved by the Assessor are applied to the following tax year.

Where does the money go?

Every dollar collected through the fire fee is paid to the City of Elkhorn Fire Department as the Town's share of operating costs and capital expenditures — fire trucks, equipment, and facilities that serve Sugar Creek residents.

Who do I contact with questions?

The Town Clerk is happy to help. Call (262) 742-3383 or email clerk@twnossc.com. You are also welcome to attend any Town Board monthly meeting — meeting dates are posted on the Town website.

Approved by the Town of Sugar Creek Board. Questions may be brought to any monthly Town Board meeting (6:30 pm at the Town Hall).