

AGENDA # \_\_\_\_\_

CITY OF MADISON, WISCONSIN

REPORT OF: **City Attorney**

PRESENTED \_\_\_\_\_

REFERRED \_\_\_\_\_

TITLE: **Attic Angel Prairie Point, Inc.--  
Claim for Refund of Excessive  
Taxes**

REREFERRED \_\_\_\_\_

AUTHOR: **Jaime Staffaroni  
Assistant City Attorney**

REPORTED BACK \_\_\_\_\_

DATED: **February 19, 2013**

ADOPTED \_\_\_\_\_

POF \_\_\_\_\_

RULES SUSPENDED \_\_\_\_\_

ID NUMBER \_\_\_\_\_

TO THE MAYOR AND COMMON COUNCIL:

RE: **Attic Angel Prairie Point, Inc., 640 Junction Road, Madison, WI 53717  
Claim for Refund of Excessive Taxes  
Amount of Claim: \$189,251.45  
Claim / Legistar No. 28741**

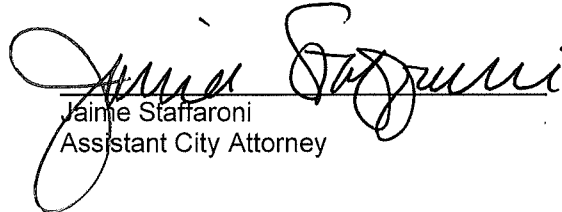
This Claim was made by the individual residents of Attic Angel Prairie Point, Inc. who are not the owners of the subject properties and therefore most likely lack standing to challenge the 2012 taxes as they have not provided any proof that they are the authorized agents to make such a challenge. All of these parcels are identical to the Claim made by Attic Angel Prairie Point (See Legistar file number 28914) except parcel number 0708-222-1101-0.

No objection was made to the Board of Review for this parcel for the 2012 assessment and this parcel has never been included in Attic Angel Prairie Point's exemption applications.

Additionally, this objection does not state whether they are making a claim that the taxes are excessive or unlawful because the property is exempt. Both Wis. Stat. § 74.35 and 74.37 require the claim to be served on the clerk of the taxation district and state as accurately as possible the amount of the claim. This claim was received by of the Treasurer's Office on December 28, 2012.

The City Attorney and Assessor have consistently required strict compliance with statutory requirements in addressing claims for both allegedly excessive taxes and allegedly unlawful taxes.

For the reasons stated above, I therefore recommend that the claim be denied.

  
Jaime Staffaroni  
Assistant City Attorney

JS:sob

NOTE: This claim was first received by the Office of the Treasurer on December 28, 2012, and pursuant to Wis. Stat. § 74.35(3)(a) or Wis. Stat. § 74.37(3)(a), if no action is taken on this claim by the Common Council within ninety (90) days of the filing of the claim, it is considered disallowed.