

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: March 14, 2023

TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: Douglas A. Pessefall, attorney for Modern Gaming Company, LLC (f.k.a. Cash for Your Customers, LLC) – \$6,727.32

Claimant Modern Gaming Company, LLC seeks recovery of allegedly unlawful tax pursuant to Wis. Stat. § 74.35 for their personal property, specifically exempt machinery, tools, and/or patterns pursuant to Wis. Stat. § 70.111(27). Claimant seeks a refund of their 2022 personal property taxes of \$6,727.32.

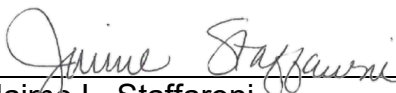
The personal property was assessed at \$339,500.00.

I have consulted with the Office of the City Assessor and do not agree the property is subject to exemption.

For the foregoing reasons, I recommend denial of the subject claim.

Note: This claim was received on January 31, 2023, and pursuant to Wis. Stat. § 74.35(3)(a) if no action is taken on this claim by the Common Council within ninety (90) days of filing the claim, it is considered disallowed.

Respectfully submitted,



Jaime L. Staffaroni
Assistant City Attorney