

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: 03-15-2017

TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: Don M. Millis, Reinhart Boerner Van Deuren S.C., for Link Friendship House, Ltd. - unlawful taxation - \$15,648.81

Claimant Link Friendship House LTd. is seeking recovery of allegedly unlawful tax pursuant to Wis. Stat. § 74.35 for their property located at 1111 Willow Lane. The claim alleges the property is exempt as either “an educational institution or a benevolent association that uses the property for benevolent and educational purpose of promoting social justice by providing facilities for activists in residence.” Additionally they allege “even if a portion of the property is not used for an exempt purpose, those portions of the property that are used exclusively for exempt purpose are entitled to be exempt.” They are seeking the refund of \$15,648.81 for their 2016 taxes.

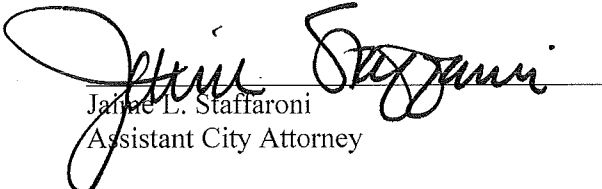
The City received a letter from the Claimant’s CPA seeking partial exemption for the property dated December 1, 2015. The City Attorney and Assessor have consulted on this matter and have determined that the Claimant did not file a property tax exemption on a form “that the department of revenue prescribes” for 2016, pursuant to Wis. Stat. § 70.11(intro), which is required to be filed by March 1, to be considered for exemption for that year. Property is assessed as of January 1 of each year pursuant to Wis. Stat. § 70.10. The City Attorney and Assessor have always required strict compliance with all statutory requirements prior to commencing a claim or action.

Additionally, based on the letter provided the City Assessor determined that the subject property does not meet the statutory requirements of Wis. Stat. § 70.11(4)(a) for an educational institution.

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

Note: This claim was received on January 30, 2017, and pursuant to Wis. Stat. § 74.35(3)(a) if no action is taken on these claims by the Common Council within ninety(90) days of filing the claim, it is considered disallowed.

Respectfully submitted,


Jaime L. Staffaroni
Assistant City Attorney