

AGENDA # _____

CITY OF MADISON, WISCONSIN

REPORT OF: City Attorney	PRESENTED _____
	REFERRED _____
TITLE: Lake City Church--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: Lake City Church, 4909 E. Buckeye Road, Madison, WI 53716
Claim for Refund of Excessive Taxes
Amount of Claim: \$1,234.23
Claim / Legistar No. 28676

Claimant is the City Church seeking recovery of allegedly excessive taxes for the 2012 assessment for a parcel they own located at 22 Sandlewood Circle. The Claimant asserts that the parcel has zero value and will not pay the tax bill. The Claimant asserts that the City should take the necessary steps to take the property for nonpayment of taxes because the Claimant recently could not sell the property for \$1.

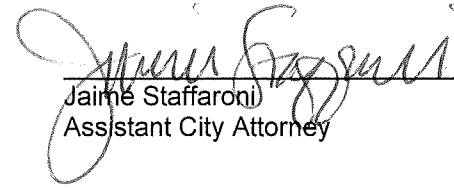
Wis. Stat. § 70.32 provides: "Real property shall be valued by the assessor in the manner specified in the Wisconsin property assessment manual provided under s. 73.03 (2a) from actual view or from the best information that the assessor can practicably obtain, at the full value which could ordinarily be obtained therefor at private sale.

The Office of the Assessor advises that it considered all evidence relating to the value of this parcel on the assessment date – January 1, 2012. At that time, there was minimal debris and methane detected on the site. Also, it was indicated that the likely methane source was actually the adjacent lot at 13 Sandlewood Circle, not the 22 Sandlewood Circle lot. Given this information, the Assessor felt that this was still a marketable building site. In fact, the Claimant had the property listed for sale as a buildable lot and did not appeal the 2012 assessment. Only when testing in December 2012 indicated the possibility of more serious concerns, did the Claimant object to their tax bill. As yet, the recent testing has not shown that the methane issue will prevent building on this lot. The January 1, 2013 assessment will take into consideration all the information from the most recent testing.

Wis. Stat. § 74.37(4)(a), requires that no claim or action may be brought unless the taxpayer has presented his case before the Board of Review. The Assessor's staff advises that the Claimant did not appear before the Board of Review for the 2012 assessment. Additionally, Wis. Stat. § 74.37(2)(b)5 requires that a claim be served on the Clerk of the taxation district. The City Clerk has confirmed this claim was not served upon them.

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 foregoing reasons, I recommend denial of the subject claim.



Jaime Staffaroni
Assistant City Attorney

Note: This claim was received by the Office of Assessor on December 19, 2012, and pursuant to Wis. Stat. § 74.37(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.