

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: March 7, 2022

TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: Kristina E. Somers, Reinhart Boerner Van Deuren, S.C., attorney for Modern Gaming Company, LLC (f.k.a. Cash for Your Customers, LLC) – \$5,451.89

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 2021 personal property taxes of \$5,451.89.

The personal property was assessed at \$253,600. The Claimant also alleges that the assessed value of the property established by the Office of the Assessor violates Article VIII, Section 1 (“Uniformity Clause”) of the Wisconsin Constitution.

The Claimant has failed to pay their 2021 taxes, and pursuant to Wis. Stat. § 74.35(5)(c) the claim cannot be maintained.

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

Note: This claim was received on January 31, 2022, 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