

CITY OF MADISON, WISCONSIN

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**REPORT OF THE CITY ATTORNEY**

AUTHOR: JAIME STAFFARONI  
Assistant City Attorney

DATED: May 26, 2016

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TO THE MAYOR AND COMMON COUNCIL:

RE: Unlawful Taxation: C Deadman – Unlawful Taxation –amount to be determined.

Claimant, Charles Deadman is seeking recovery of allegedly excessive taxes pursuant to Wis. Stat. § 74.37 for his properties located at 2221 (industrial property) and 2220 (commercial property) Daniels Street for tax year 2015. The Claimant asserts “I protest tax not received on property located at 2220 Daniels St. and 2221 Daniels St.”

The industrial property located at 2221 Daniels Street is valued by the Department of Revenue pursuant to Wis. Stat. §70.995(5) and any objection must be made to them pursuant to subsection 8 (c) of 70.995. The City Assessor has not received notice from the State on any objection to this property.

Additionally, the Claimant has not challenged the commercial assessment located at 2220 Daniels St. before the City of Madison Board of Review. This objection was filed with the City Clerk on April 28, 2016.

Pursuant to Wis. Stat. § 74.37 (2)(a) for claims of excessive assessment the claim must be personally served on the Clerk of the taxation district by January 31 of the year in which the based upon contested assessment is payable. Additionally, subsection (4)(a) of Wis. Stat. § 74.37 provides that the claim cannot be maintained if claimant did not first challenge their assessed value before the Board of Review. Furthermore, subsection (2)(b) requires that the claim state the circumstances giving rise to the claim and state as accurately as possible the amount of the claim.

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

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

Note: This claim was received on April 28, 2016, 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.

Respectfully submitted,



Jaime Staffaroni  
Assistant City Attorney