

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: Daryl L. Ohland agent for Roaring Fork, LLC – \$3,910.00

Claimant Roaring Fork, LLC seeks recovery of allegedly unlawful tax pursuant to Wis. Stat. § 74.35 for their personal property at 548 State Street, 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 \$3,910.00 plus interest.

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