

January 28, 2021

Douglas A. Pessefall
Direct Dial: 414-298-8311
dpessefall@reinhartlaw.com

CLAIM OF UNLAWFUL TAX

HAND DELIVERED

Ms. Maribeth Witzel-Behl
Clerk
City of Madison
210 Martin Luther King Jr Blvd
Room 103, City-County Building
Madison, WI 53703



Dear Ms. Witzel-Behl:

Re: Cash for Your Customers, LLC
Parcel No. 605-7000-1

On behalf of Cash for Your Customers, LLC ("Claimant"), we hereby serve this claim of unlawful tax ("Claim") on the City of Madison ("City") with respect to the above-referenced personal property account ("Property"). You are directed to serve a copy of any notice of disallowance on the undersigned agent of the Claimant.

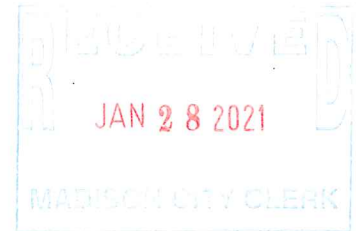
1. This Claim is brought pursuant to Wis. Stat. § 74.35 for a refund of unlawful taxes collected from the Claimant by the City for the 2020 tax year, plus interest as provided by law, with respect to certain property located in the City and known by Parcel No. 605-7000-1.

2. At all times relevant to this Claim, the Claimant was the owner of the Property, was responsible for the payment of taxes imposed with respect to the Property and the prosecution of tax disputes involving the Property, and is authorized to bring this Claim in its own name.

3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 210 Martin Luther King Jr. Blvd., Madison, Wisconsin 53703.

4. The basis for this Claim is that one or more palpable errors specified in Wis. Stat. § 74.33(1) were made in connection with the assessment of the Property. Specifically, the Property included machinery, tools and/or patterns exempt from taxation pursuant to Wis. Stat.

Ms. Maribeth Witzel-Behl
January 28, 2021
Page 2



§ 70.111(27); the Property included assets no longer used in a trade or business as of the assessment date; the Property included real property that was not subject to personal property tax and was, therefore, subject to double taxation; and/or the assessment of the Property violated the Uniformity, Due Process and Equal Protection clauses of the Wisconsin Constitution.

5. The Claimant timely filed a Statement of Personal Property on which the Claimant reported all of its assessable personal property located within the City as of January 1, 2020 ("Statement"), excluding personal property that was exempt by law from taxation.

6. Notwithstanding the Statement, the City assessed the Property subject to this claim, which was assessed by the City at \$153,800.00 as of January 1, 2020 ("Assessed Value").

7. Based on the Assessed Value, the City issued the Claimant a 2020 tax bill in the amount of \$3,455.49 ("Tax Bill").

8. The Claimant timely paid the Tax Bill issued by the City, and is aggrieved by the levy and collection of an unlawful tax against the Property.

9. The amount of this Claim is \$3,455.49, plus interest.

By this letter, the Claimant stated a valid claim to recover the unlawful tax paid with respect to its Property. The Claimant respectfully requests the City to grant this Claim within 90 days from the date of service hereof.

Yours very truly,

Douglas A. Pessefall

44881868

Enc.

STATE OF WISCONSIN
 PERSONAL PROPERTY TAX BILL 2020
 CITY OF MADISON, DANE COUNTY

CASH FOR YOUR CUSTOMERS LLC
 ATTN BRET CLOSTERMERY
 4502 HELGESEN DR
 MADISON WI 53718-6746

MAIL IN BOTTOM PORTION WITH YOUR PAYMENT
 Tax data available online at
<http://www.cityofmadison.com/treasurer>
IMPORTANT: Correspondence should refer to this account number.
 See reverse side for important information.

PARCEL 605-7000-1 BILL # 3058

Property Address:

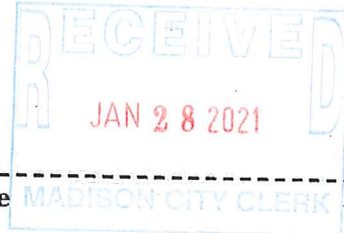
Total Assessed Value 153,800	Average Assessment Ratio 93.60327350%	Net Assessed Value Rate (Does NOT reflect Credits) .02246740
Total Estimated Fair Market 164,300	<input type="checkbox"/> A star in this box means unpaid prior year taxes. Contact City Treasurer.	School taxes reduced by school levy tax credit -287.75

Taxing Jurisdiction	2019 Est. State Aids Allocated Tax Dist.	2020 Est. State Aids Allocated Tax Dist.	2019 Net Tax	2020 Net Tax	% Tax Change
Wisconsin	0	0	0.00	0.00	.0%
Dane County	4,763,875	5,024,112	501.85	437.03	-12.9%
City of Madison	24,728,344	24,809,595	1,558.97	1,330.88	-14.6%
MATC	24,653,435	25,063,648	164.14	142.00	-13.5%
MADISON SCHOOLS	78,390,849	82,734,191	1,724.62	1,545.58	-10.4%
TOTAL	132,536,503	137,631,546	3,949.58	3,455.49	-12.5%

Net Property Tax 3,949.58 3,455.49 -12.5%

MAKE CHECK PAYABLE TO: City of Madison Treasurer P.O. Box 2999 Madison, WI 53701-2999 (608) 266-4771 PAY AT CityOfMadison.com/Treasurer	TOTAL DUE PAY BY Jan. 31, 2021	FOR FULL PAYMENT \$ 3,455.49	Net Property Tax 3,455.49
	<small>WARNING: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and penalty. (See reverse.)</small>		

For informational purposes only - Voter approved temporary tax increase				Total Due:
Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends	3,455.49
Madison Schools	9,645,032.19	53.66	2043	
Madison Schools	4,266,769.43	23.74	2025	



Please detach and return this lower portion with remittance

605-7000-1
 CASH FOR YOUR CUSTOMERS LLC
 ATTN BRET CLOSTERMERY
 4502 HELGESEN DR
 MADISON WI 53718-6746

- Four ways to pay:
- Online at www.cityofmadison.com/treasurer
 - Tear off bottom portion and mail with a check
 - Drop box located at 210 Martin Luther King Jr. Blvd.
 - By phone at: (877) 899-4281

Tax Bill #: 3058	
TOTAL DUE FOR FULL PAYMENT	
Jan 31, 2021	3,455.49

Make checks payable to: **City of Madison Treasurer**

Send to: _____ Amount Enclosed: _____

City of Madison Treasurer
 PO Box 2999
 Madison WI 53701-2999