

CITY OF MADISON, WISCONSIN

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**REPORT OF THE CITY ATTORNEY**

AUTHOR: Jaime L. Staffaroni

DATED: March 14, 2023

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TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: Daryl L. Ohland agent for Roaring Fork, LLC – \$2,055.00

Claimant Roaring Fork, LLC seeks recovery of allegedly unlawful tax pursuant to Wis. Stat. § 74.35 for their personal property at 2741 University Avenue, 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 \$2,055, 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,

  
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Jaime L. Staffaroni  
Assistant City Attorney