
REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: 03-15-2017

TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: Don M. Millis, Reinhart Boerner Van Deuren S.C., for Grace Evangelical Church – unlawful taxation - \$4,388.49

Claimant Grace Evangelical Church is seeking recovery of allegedly unlawful tax pursuant to Wis. Stat. § 74.35 for their property located at 6925 E Buckeye Road. This property was annexed into the City of Madison in 2015 and assessed by the City of Madison beginning in 2016. They are seeking the refund of \$4,388.49 for their 2016 taxes. Additionally, it should be noted that the Claimant referenced parcel number 0710-011-1101-3 on their claim however we assume they are objecting to parcel number 0710-132-0315-5

The parcel consists of 18.1 acres and contains a church, shed and surrounding land. The City has exempted a portion of the property which contains the church, shed and surrounding land which is necessary for the location and convenience of the buildings as required in Wis. Stat. § 70.11(4)(a). Additionally, Wis. Stat. § 70.11(4)(a) limits an exemption of property owned by a church or religious association to 10 acres.

The Claimant is alleging that the remainder of their property may qualify for exemption under Wis. Stat. §70.11(20) Property held in trust in public interest. Additionally, the Claimant alleges that they filed a timely exemption request pursuant to Wis. Stat. 70.11(intro) however, the Office of the Assessor does not have any record an exemption request.

Wis. Stat. § 70.11(intro), requires property tax exemption applications to be filed by March 1, of the year in which an entity seeks exemption. Property is assessed as of January 1 of each year pursuant to Wis. Stat. § 70.10. The City Attorney and Assessor have always required strict compliance with all statutory requirements prior to commencing a claim or action.

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

Note: This claim was received on January 30, 2017, and pursuant to Wis. Stat. § 74.35(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 L. Staffaroni
Assistant City Attorney