

CLAIM FOR RECOVERY OF UNLAWFUL TAXES

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St. Raphael's Congregation, the owner of real property located in the City of Madison, hereby submits the following Claim for Recovery of Unlawful Taxes pursuant to Wis. Stats. § 74.35 against the City of Madison, as follows:

1. St. Raphael's Congregation owns real property known as Lot 1, Certified Survey Map. No. 13314, located at 204 West Main Street, in the City of Madison, Wisconsin, with the following tax parcel number: 0709-231-1105-2 (the "Property").

2. The St. Raphael's Congregation Property was initially assessed by the City of Madison for the tax year 2018 in the total amount of \$4,472,000, however, St. Raphael's filed an exemption request with the City Assessor's office on February 13, 2018 claiming the Property is exempt pursuant to Wis. Stats. §70.11(4), specifically by virtue of 2017 amendments to said statute that became effective for assessments beginning January 1, 2018.

3. The City Assessor's office determined that the Property was entitled to exemption as requested, however, due to a clerical error, neither the assessment roll, nor the tax roll were corrected to reflect the exemption. Thus, in December of 2018, the City of Madison issued a real property tax bill for the St. Raphael's Congregation Property as follows:

Total Assessed Value	Mill Rate	Net Property Taxes
\$4,472,000.00	.02251969	\$100,708.06

4. St. Raphael's Congregation timely paid the first installment of said real property tax bill on tax parcel number 0709-231-1105-2 in the amount of \$25,177.03.

5. The assessment made by the City of Madison relating to this property is

unlawful pursuant to Wis. Stats. § 74.33(1)(c) in that the St. Raphael's Congregation Property is exempt from property taxation pursuant to Wis. Stats. § 70.11(4). The City Assessor has told agents for St. Raphael's that the Property is entitled to exemption and that the issuance of the 2018 tax bill was the result of a clerical error.

6. Payment of the real property taxes based upon the said unlawful taxes has

caused St. Raphael's Congregation to be damaged by having to pay real property taxes upon tax exempt property. Based upon the property tax bill issued for the property in question, St. Raphael's Congregation paid \$25,177.03 in 2018 real property taxes.

7. Further installments, each in the amount of \$25,177.01 will be paid on or before

March 31, May 31 and July 31, 2019 for a total unlawful tax payment of \$100,708.06 unless this Claim is granted.

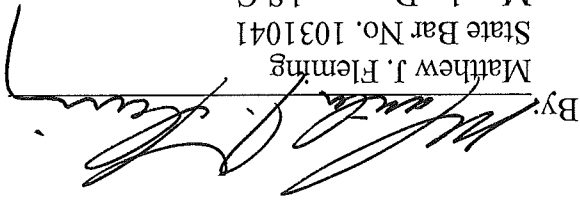
WHEREFORE, St. Raphael's Congregation hereby demands that the City of Madison:

(a) Allow its claim for refund in the amount of \$25,177.06, together with interest pursuant to Wis. Stats. § 74.35(4);

(b) Find that the St. Raphael's Congregation Property is exempt from real property taxes under Wis. Stats. § 70.11 (4) and rescind and forgive all future installments of real property taxes due in 2019.

FURTHERMORE, TAKE NOTICE, this claim is continuing in nature. If this claim

should not be resolved by allowance of the claim or final judgment of a court of record prior to

By: 
 Matthew J. Fleming
 State Bar No. 1031041
 Murphy Desmond S.C.
 Attorneys for St. Raphael's
 Congregation
 33 East Main Street, Suite 500
 Madison, WI 53703
 (608) 257-7181

ST. RAPHAEL'S CONGREGATION

Dated this 29th day of January, 2019.

the deadline for objections to be filed regarding assessments for any subsequent years including this claim shall be considered to be a continuing objection to the assessment of said property for all subsequent years regardless of whether St. Raphael's Congregation files subsequent objections, makes appearances before the Board of Review or files subsequent claims for excessive assessment.