

CITY OF MADISON, WISCONSIN

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**REPORT OF THE CITY ATTORNEY**

AUTHOR: Jaime L. Staffaroni

DATED: February 25, 2014

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TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: St. Raphael's Congregation, 204 West Main St. – unlawful taxation - \$101,124.60.

Claimant St. Raphael's Congregation is seeking recovery of allegedly unlawful tax pursuant to Wis. Stat. § 74.35 for their property located at 204 West Main Street, the former location of the St. Raphael's Cathedral. The claim alleges they are exempt as a religious property. They are seeking the refund of \$101,124.60 for their 2013 taxes.

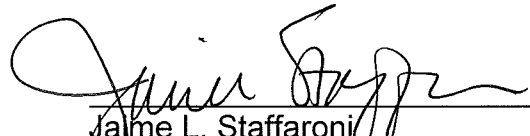
This property was previously exempt as a religious property prior to 2012. The property was destroyed by a fire in 2005 and the parcel was placed on the role in 2012 because it was a vacant lot not being used for religious purposes.

The City Attorney and Assessor have consulted on this matter and have determined that the Claimant did not file a property tax exemption form for 2013, pursuant to Wis. Stat. § 70.11(intro), which is required to be filed by March 1, to be considered for exemption for that year. Property is assessed as of January 1 of each year pursuant to Wis. Stat. § 70.10. The Claimant has included with this claim an exemption request for 2014. 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, 2014, 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