

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: March 3, 2021

TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: Douglas A. Pessefall, Reinhart Boerner Van Deuren, S.C., attorney for Cash for Your Customers, LLC – \$3,455.49

Claimant Cash for Your Customers, LLC seeks recovery of allegedly unlawful tax pursuant to Wis. Stat. § 74.35 for their personal property, specifically exempt machinery, tools, and/or patterns pursuant to Wis. Stat. § 70.111(27). Claimant seeks a refund of their 2020 personal property taxes of \$3,455.49.

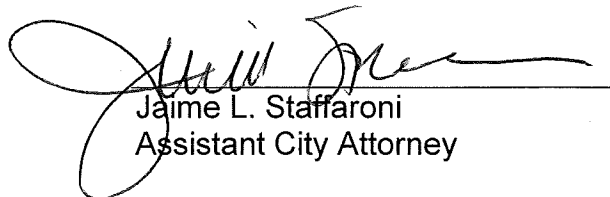
The personal property was assessed at \$153,800.00. The Claimant also alleges that the assessed value of the property established by the Office of the Assessor violates Article VIII, Section 1 (“Uniformity Clause”) of the Wisconsin Constitution.

I have consulted with the Office of the Assessor, and we are of the opinion that the personal property does not qualify for exemption.

Therefore, I recommend denial of the subject claim.

Note: This claim was received on January 28, 2021, 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,



Jaime L. Staffaroni
Assistant City Attorney