

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 UW Medical Foundation, Inc.,  
– \$19,544.00

Claimant UW Medical Foundation, Inc., 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) located at 1 South Park Street. Claimant seeks a refund of their 2022 personal property taxes of \$19,544.00 as they believe the City has assessed personal property items that are not subject to taxation.

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