

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: 2/27/2020

TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE ASSESSMENT: Bret Clostermery, Modern Specialty Company, for Cash for Your Customers LLC - \$3,949.58

Claimant Cash for Your Customers LLC is seeking 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). They are seeking the refund of their 2019 personal property taxes of \$3,949.58.

The personal property was assessed for 2019 at \$175,100. The Claimant is also alleging the assessment violates the 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 31, 2020, 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