

CITY OF MADISON, WISCONSIN

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**REPORT OF THE CITY ATTORNEY**

AUTHOR: JAIME L. STAFFARONI

DATED: 3/10/2015

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TO THE MAYOR AND COMMON COUNCIL:

RE: UNLAWFUL TAXATION: DeWitt Ross & Stevens for Association of Women in Agriculture Benefit Corp. - unlawful taxation - \$19,957.51.

Claimant Association of Women in Agriculture Benefit Corp. is seeking recovery of allegedly unlawful tax pursuant to Wis. Stat. § 74.35 for their property located at 1909 University Ave. The claim alleges they are exempt as a Student Housing Facility Wis. Stat. § 70.11(3m). They are seeking the refund of \$19,957.51 for their 2014 taxes.

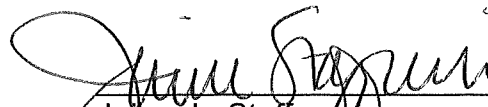
This property is currently housing student members of the Association of Women in Agriculture at the University of Wisconsin Madison. Since 2012 this Claimant has been seeking exemption as a student housing facility pursuant to Wis. Stat. § 70.11(3m). In 2012 the Office of the Assessor denied the application because the Claimant was not a registered 501(c)(3) required under Wis. Stat. § 70.11(3m). In 2013 the Office of the Assessor denied the Claimant's application because they did not satisfy the leasehold use requirements pursuant to subsection (c) of Wis. Stat. § 70.11(3m).

The City Attorney and Assessor have consulted on this matter and without limiting our position, have determined that the property does not satisfy the requirements for exemption, pursuant to Wis. Stat. § 70.11(3m). Based on the information submitted by the Claimant they continue to be unable to satisfy the leasehold use requirements under subsection (c) for tax year 2014.

For the foregoing reasons, I recommend denial of the subject claim.

Note: This claim was received on January 28, 2015, 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,

  
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Jaime L. Staffaroni  
City Attorney