

AGENDA # \_\_\_\_\_

CITY OF MADISON, WISCONSIN

REPORT OF: <b>City Attorney</b>	PRESENTED _____
	REFERRED _____
TITLE: <b>Decade Properties, Inc. Commercial Laundry Corp.-- Claim for Refund of Excessive Taxes</b>	REREFERRED _____
	REPORTED BACK _____
AUTHOR: <b>Jaime Staffaroni Assistant City Attorney</b>	ADOPTED _____ POF _____
DATED: <b>February 19, 2013</b>	RULES SUSPENDED _____
	ID NUMBER _____

TO THE MAYOR AND COMMON COUNCIL:

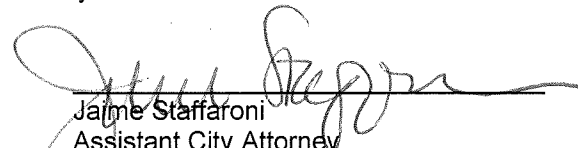
RE: Decade Properties, Inc., Commercial Laundry Corp., 13555 Bishops Ct., Suite 345,  
Brookfield, WI 53005  
Claim for Refund of Excessive Taxes  
Amount of Claim: 1,062.41  
Claim / Legistar No. 28918

The Claimant is Commercial Laundry Corp. who is seeking recovery of allegedly excessive personal property taxes for personal property located at 401 N Thompson Dr. The Claimant only states they are paying the taxes under protest. The 2012 taxes are \$1,062.41

Wis. Stat. § 74.37(4)(a), requires that no claim or action may be brought unless the taxpayer has presented his case before the Board of Review. The Assessor's staff advises that the Claimant did not appear before the Board of Review. Additionally, Wis. Stat. § 74.37(2)(b)3 requires that the claim state as accurately as possible the amount of the claim.

The City Attorney and Assessor have consistently required strict compliance with statutory requirements in addressing claims for both allegedly excessive taxes and allegedly unlawful taxes.

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



Jaime Staffaroni  
Assistant City Attorney

JS:sob

Note: This claim was received by the Office of Assessor on January 23, 2013, and pursuant to Wis. Stat. § 74.37(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.