

CITY OF MADISON, WISCONSIN

REPORT OF THE CITY ATTORNEY

AUTHOR: Jaime L. Staffaroni

DATED: February 25, 2014

TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE TAXATION: Demco Inc., 4810 Forest Run Rd. - excessive taxation –
\$35,027.00

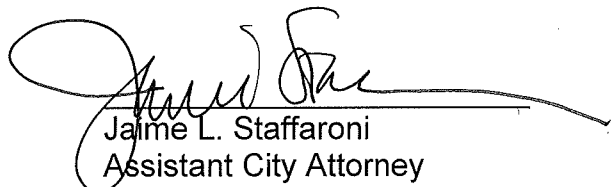
Claimant Demco Inc. is seeking recovery of allegedly unlawful tax pursuant to Wis. Stat. § 74.35 for their personal property, computers, for 2013. The claim alleges they submitted a personal property tax statement containing tax exempt computer equipment to the City for 2013 but they cannot confirm that it was sent to the City. They are seeking a refund in the amount of \$29,463.88.

The City Attorney and Assessor have consulted on this matter and the Assessor does not have any record of the 2013 personal property statement being filed and therefore the assessment was made for 2013 including computer equipment. Wis. Stat. § 70.11(39) requires owners of computer equipment to file a personal property statement following the requirements under Wis. Stats 70.35 or the exemption for computer equipment is denied. Additionally, Wis. Stat. § 79.095 (3) provides all disputes concerning the value of computers between the department and municipalities shall be governed by Wis. Stat. § 70.995(8) the State Board of Assessors.

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

Note: This claim was received on January 30, 2014, 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