

CITY OF MADISON, WISCONSIN

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**REPORT OF THE CITY ATTORNEY**

AUTHOR: Jaime L. Staffaroni

DATED: 2/27/2020

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TO THE MAYOR AND COMMON COUNCIL:

RE: EXCESSIVE ASSESSMENT: Mary Lynn Lavine, President, for Bullseye Inc. - \$775.93

Claimant Bullseye Inc., 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 \$775.93.

The personal property was assessed for 2019 at \$34,400 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