

MEMO: Requests for Refund of Property Taxes
DATE: February 21, 2022
TO: Finance Committee
FROM: DeAnn Brosman, City Assessor

Manos Holdings (Dental Associates) – 2021 Real Estate parcel 31-1-6510-39

Manos Holdings North Appleton LLC, the owner of the dental clinic at 2115 E. Evergreen, has filed a Claim for Excessive Assessment. The owner is requesting an assessment reduction from \$1,754,300 to \$618,217 which would result in a 2021 property tax refund of \$23,787. The 2021 Board of Review sustained the assessment on June 3rd after reviewing the owner's testimony and evidence. WI Statute 74.37 allows an owner to appeal a Board of Review decision by filing an Excessive Assessment claim by January 31st and provides 90 days for the city to respond. As of this date, no further evidence has been provided, so we are requesting that you deny the claim.

Vantage Financial Leasing – 2020 Business Personal Property account 31-2-99-4280-50

We were notified on August 5th, 2021 that Vantage Financial LLC had reported tax exempt equipment as taxable on their 2020 and 2021 Personal Property statements. Evidence including a lease agreement and description of the equipment was provided. Vantage is requesting a full refund of the 2020 taxes paid. However, state statutes do not allow for a correction for 2020. Any correction made after the June 3rd 2021 Board of Review and prior to the 2022 Board of Review, is exclusively for the previous year (2021). We recommend denial of this request.

Vantage Financial Leasing – 2021 Business Personal Property account 31-2-99-4280-50

Vantage is requesting a full rescission of the 2021 tax bill as discussed above. The 2021 assessment of exempt equipment is correctable as a palpable error under WI Statute 74.33. We are requesting that the 2021 tax bill for Vantage Financial be rescinded in its entirety in the amount of \$41,460.43.

Smart Choice MRI – 2021 Business Personal Property account 31-9-99-0132-30

We were notified on February 10th, 2022 that CDI Appleton LLC purchased the business assets of Smart Choice MRI during 2020. Both CDI Appleton and Smart Choice were assessed for the exact same equipment assets for the 2021 tax year. Evidence was received to support this claim. This is a double assessment correctable as a palpable error under WI Statute 74.33. We are requesting that the 2021 tax bill for Smart Choice MRI be rescinded in its entirety of \$545.96.