

MEMO: Personal Property Tax rescissions  
DATE: February 19, 2019  
TO: Finance Committee  
FROM: DeAnn Brosman, City Assessor

Please rescind or refund the following 2018 Personal Property taxes per Wisconsin Statutes 74.33 (1) which allows for correction of errors.

**VB-S1 Assets 31-1-2590-15, 3-1566-15, 4-1132-18, 9-0777-50, 9-0777-51 totaling \$2,217.46**

This business notified us in September, that they had reported the same five cell towers to both the state assessor and the local assessor. The WDOR is responsible for assessing cell towers owned and operated by telephone companies, whereas we assess cell towers owned and operated by third parties. These towers were managed by VB-S1, but were owned by Nsight Towers and were state assessed. A double assessment occurred. The taxes of \$2,217.46 should be rescinded.

**The Book Store at 293 W. Northland Av, Acct. 31-6-1992-00 for \$446.24**

The store's accountant provided evidence in January that he had inadvertently reported nearly \$20,000 worth of inventory on last year's personal property statement. Inventory is tax exempt by law. \$446.24 of taxes that have already been paid should be refunded.

**Freddy's Auto Services at 1045 S. Oneida St, Acct. 31-9-0174-20 for \$180.07**

The owner informed us in November that he closed his business in May of 2017. The building had been sold to a new owner-occupant, although Freddy's sign remained on the building. We were able to confirm this new information as valid. The business closed by January 1<sup>st</sup>, 2018, so the entire tax bill of \$180.07 should be rescinded.

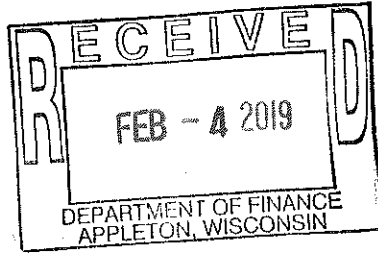
**Well Adjusted Wellness Center LLC at 1620 S. Lawe St, Acct 31-4-1165-50 for \$171.63**

The owner informed us in December that she had closed her Appleton business in Sept. of 2017. Sufficient new evidence was provided including a letter from the landlord stating that she had vacated her interior suite in 2017. Please rescind the \$171.63 tax bill in its entirety.

In recent years, the Board of Review has made these type of corrections at its meeting in May. Due to a late Board of Review in 2019 to be held in October, we are asking the Finance Committee to make these corrections at this time. I have attached the owner's unlawful tax claims relating to these rescission requests. Thank you for your consideration.



Williams Tower  
 2800 Post Oak Boulevard  
 Suite 3700  
 Houston, TX 77056  
 Tel. 832.325.3758  
 Fax 972.960.0613  
 Email: Tianshu.zhao@ryan.com  
 www.ryan.com



**SENT VIA CERTIFIED MAIL**

January 30, 2019

City of Appleton  
 Finance Department  
 PO Box 2519  
 Appleton, WI 54912

Entity: VB-S1 Assets LLC  
 Account: 201 31199259015  
 Bill #: 316533  
 Amount: \$418.78

*As of 2/12/19: PP not paid*

**Re: Refund Request-Unlawful Tax Recovery per WI Statute 74.35**

Dear Assessor/Clerk,

There is a double assessment for the property listed on the attached tax bill. The communication towers owned by NSight have already been assessed by Wisconsin state since NSight is a Telecom company. Vertical Bridge (VB-S1 Assets, LLC/Vertical Bridge NTCF, LLC/Vertical Bridge S3 Assets, LLC and Vertical Bridge Towers III, LLC) reported those to the local jurisdiction by error. We then filed amended returns to correct those in Sep. 2018. Vertical Bridge doesn't have the ownership of those towers. The accounts on the tax bills should be closed and tax bill should be deleted for tax year 2018. Per WI Statute 74.35, we request refund for the taxes we paid for the property Vertical Bridge doesn't have ownership and have already been assessed to NSight.

**74.35 Recovery of unlawful taxes.**

- (1) DEFINITIONS. In this section "unlawful tax" means a general property tax with respect to which one or more errors specified in s. 74.33 (1) (a) to (f) were made. "Unlawful tax" does not include a tax in respect to which the alleged defect is solely that the assessor placed a valuation on the property that is excessive.
- (2) CLAIM AGAINST TAXATION DISTRICT.
  - (a) A person aggrieved by the levy and collection of an unlawful tax assessed against his or her property may file a claim to recover the unlawful tax against the taxation district which collected the tax.

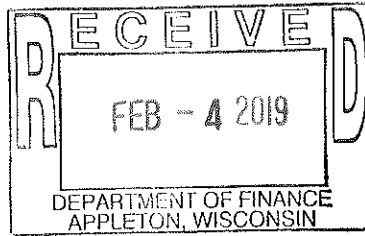
Please feel free to contact me should you have any questions.

Regards,

Tianshu (Echo) Zhao  
 Senior Manager  
 Ryan, LLC



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January 30, 2019

City of Appleton  
 Finance Department  
 PO Box 2519  
 Appleton, WI 54912

*as of 2/6/19: PP not paid*

Entity: VB-S1 Assets LLC  
 Account: 201 31399156615  
 Bill #: 316535  
 Amount: \$1205.99

**Re: Refund Request-Unlawful Tax Recovery per WI Statute 74.35**

Dear Assessor/Clerk,

There is a double assessment for the property listed on the attached tax bill. The communication towers owned by NSight have already been assessed by Wisconsin state since NSight is a Telecom company. Vertical Bridge (VB-S1 Assets, LLC/Vertical Bridge NTCF, LLC/Vertical Bridge S3 Assets, LLC and Vertical Bridge Towers III, LLC) reported those to the local jurisdiction by error. We then filed amended returns to correct those in Sep. 2018. Vertical Bridge doesn't have the ownership of those towers. The accounts on the tax bills should be closed and tax bill should be deleted for tax year 2018. Per WI Statute 74.35, we request refund for the taxes we paid for the property Vertical Bridge doesn't have ownership and have already been assessed to NSight.

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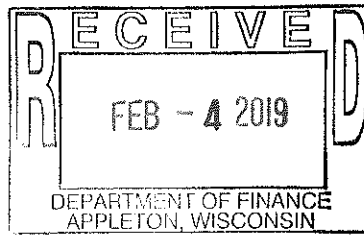
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Regards,

Tianshu (Echo) Zhao  
 Senior Manager  
 Ryan, LLC



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**SENT VIA CERTIFIED MAIL**

January 30, 2019

City of Appleton  
 Finance Department  
 PO Box 2519  
 Appleton, WI 54912

*as of 2/16/19: PP not paid*

Entity: VB-S1 Assets LLC  
 Account: 201 31499113218  
 Bill #: 316534  
 Amount: \$382.15

**Re: Refund Request-Unlawful Tax Recovery per WI Statute 74.35**

Dear Assessor/Clerk,

There is a double assessment for the property listed on the attached tax bill. The communication towers owned by NSight have already been assessed by Wisconsin state since NSight is a Telecom company. Vertical Bridge (VB-S1 Assets, LLC/Vertical Bridge NTCF, LLC/Vertical Bridge S3 Assets, LLC and Vertical Bridge Towers III, LLC) reported those to the local jurisdiction by error. We then filed amended returns to correct those in Sep. 2018. Vertical Bridge doesn't have the ownership of those towers. The accounts on the tax bills should be closed and tax bill should be deleted for tax year 2018. Per WI Statute 74.35, we request refund for the taxes we paid for the property Vertical Bridge doesn't have ownership and have already been assessed to NSight.

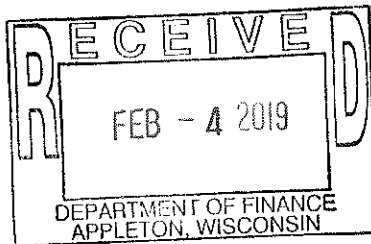
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Please feel free to contact me should you have any questions.

Regards,

Tianshu (Echo) Zhao  
 Senior Manager  
 Ryan, LLC



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January 30, 2019

City of Appleton  
 Finance Department  
 PO Box 2519  
 Appleton, WI 54912

*as of 2/16/19: PP not paid*

Entity: VB-S1 Assets LLC  
 Account: 202 31999077750  
 Bill #: 340538  
 Amount: \$105.27

**Re: Refund Request-Unlawful Tax Recovery per WI Statute 74.35**

Dear Assessor/Clerk,

There is a double assessment for the property listed on the attached tax bill. The communication towers owned by NSight have already been assessed by Wisconsin state since NSight is a Telecom company. Vertical Bridge (VB-S1 Assets, LLC/Vertical Bridge NTCF, LLC/Vertical Bridge S3 Assets, LLC and Vertical Bridge Towers III, LLC) reported those to the local jurisdiction by error. We then filed amended returns to correct those in Sep. 2018. Vertical Bridge doesn't have the ownership of those towers. The accounts on the tax bills should be closed and tax bill should be deleted for tax year 2018. Per WI Statute 74.35, we request refund for the taxes we paid for the property Vertical Bridge doesn't have ownership and have already been assessed to NSight.

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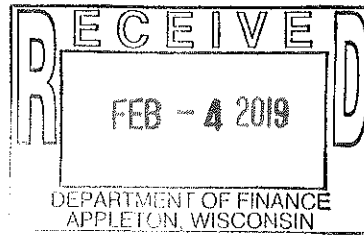
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Regards,

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**SENT VIA CERTIFIED MAIL**

January 30, 2019

City of Appleton  
 Finance Department  
 PO Box 2519  
 Appleton, WI 54912

Entity: VB-S1 Assets LLC  
 Account: 202 31999077751  
 Bill #: 340539  
 Amount: \$105.27

*as of 2/6/19. PP not paid*

**Re: Refund Request-Unlawful Tax Recovery per WI Statute 74.35**

Dear Assessor/Clerk,

There is a double assessment for the property listed on the attached tax bill. The communication towers owned by NSight have already been assessed by Wisconsin state since NSight is a Telecom company. Vertical Bridge (VB-S1 Assets, LLC/Vertical Bridge NTCF, LLC/Vertical Bridge S3 Assets, LLC and Vertical Bridge Towers III, LLC) reported those to the local jurisdiction by error. We then filed amended returns to correct those in Sep. 2018. Vertical Bridge doesn't have the ownership of those towers. The accounts on the tax bills should be closed and tax bill should be deleted for tax year 2018. Per WI Statute 74.35, we request refund for the taxes we paid for the property Vertical Bridge doesn't have ownership and have already been assessed to NSight.

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Regards,

Tianshu (Echo) Zhao  
 Senior Manager  
 Ryan, LLC

**Date:** 1/2/2019

**To:**  
Appleton Finance Dept  
CC: Appleton Assessor's Office

**From:**  
Genaro S. Cardaropoli, CPA  
Verkuilen & Associates, CPAs, Inc.  
2830 Ramada Way  
Green Bay, WI 54303

**Taxpayer information:**

**Taxpayer name/TIN:**  
Bavinck Books, LLC DBA The Book Store  
EIN 82-2494069, Acct 31699199200

**Subject:**  
Amended/Corrected Personal Property Tax  
Stat 74.33 and 74.35

**Form:**  
PA-003

**Tax year:**  
2018

**Contact method: Mail**

To Whom It May Concern:

I am writing on behalf of the above-named taxpayer for which I prepared the 2018 personal property tax statement. There was an error in assessing tax and/or computing taxable amount, as described in WI Stat. §74.33(1) a – f. The error is that stock-in-trade of the merchant was reported as taxable due to the term “inventory” listed on Schedule G. Stock-in-trade is not taxable under WI Stat. §70.111(17) (also see guide for property owners published by Wisconsin, page 4, nontaxable items). The taxpayer is hereby making a claim for a refund with an amended PA-003 for 2018, reflecting \$500 of supplies on hand as the value that was originally purchased consists of inventory for resale to customers and is exempt. Under WI. Stat. §74.33 and §74.35, please process the new amended form and the new assessment, which should be lower than the original, shall be refunded.

Thank you for your consideration of this matter.

I can be reached at 920-815-3448

Sincerely,



Genaro S. Cardaropoli, CPA

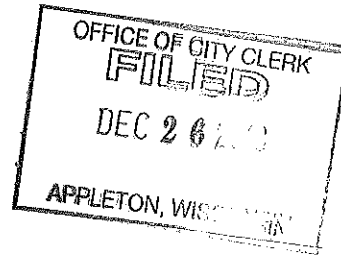
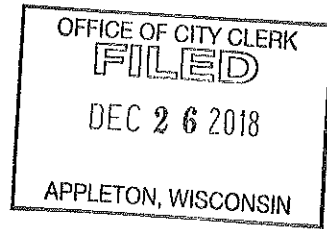
**Attached:**  
PA-003 amended  
PA-003 as originally filed

RECEIVED  
JAN 14 2019  
ASSESSORS OFFICE  
APPLETON, WI 54911

*Well Adjusted Wellness Center*  
Janelle Curlee, DC  
1301 E Pauline St  
Appleton, WI 54911

December 21, 2018

City of Appleton  
City Clerk  
100 N Appleton St  
Appleton, WI 54911-4799



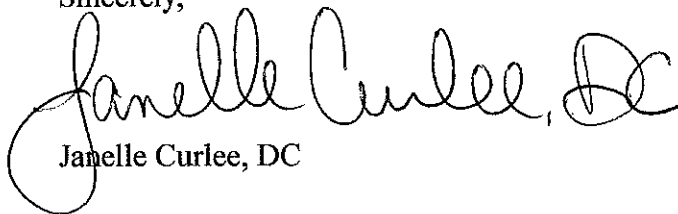
Dear City Clerk,

I would like a correction made to a wrongly assessed 2018 personal property tax for a business that no longer existed. I closed the business in September of 2017 and moved to Milwaukee. I did not receive any correspondence regarding this tax because of the move. I recently moved back to take care of a health issue.

I am attaching supporting documentation for the cancellation of my malpractice insurance for that business and a letter from the leasing office stating the business closed 9/17.

Please let me know if you need more evidential material. I thank you for your time and addressing this correction.

Sincerely,

  
Janelle Curlee, DC

Enclosures: 3

RECEIVED  
JAN 17 2019  
ASSESSORS OFFICE  
APPLETON, WI 54911