

PERSONAL PROPERTY 74.33 REVIEW FORM

P.P. KEY # 31-1-1795-00
P.P. ASMT \$17,100
P.P. TAX \$380.74

Business Name: Lenz Studio - Photography
Owner's Name: Stacy & Tim Lenz
Business Address: 836 E Hancock street
Owner's Address: W3191 Lochbur Ln
Appleton, WI 54913

Date and Type of Contact: Tim Lenz called on 10/27/2014
(Telephone call, written notice, return tax bill, in person)

Explain circumstances of claim as submitted by person receiving tax bill and attachments:
Lenz Photography Studio did not notify us that they were out of business until the phone call on 10/27/2014.
Owners filed a "Claim for Recovery of Unlawful Taxes" and brought in a copy of "Articles of Dissolution- Limited
Liability Company", a letter from their accountant and copies of their 2012 & 2013 Income Tax Return.

Was a Personal Property form signed and filed? If yes, Date: No
Signature: _____

Was this a dooamage assessment? If yes, date of notice: Yes, June 5, 2014

Is this assessment defensible in Small Claims Court? If Yes, why? If No, why not?
No, owners brought in proof showing they seized business operation.

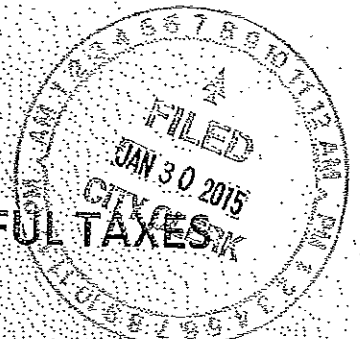
- Circle the Basis for Rescinding or Refunding (Wisc.Stats. 74.33(1)):
- a. A clerical error has been made in the description of the property or in the computation of the tax.
 - b. The assessment included real property improvements which did not exist on the assessment date.
 - c. The property is exempt by law from taxation.
 - d. The property is not located in the taxation district for which the tax roll was prepared.
 - e. A double assessment has been made.
 - f. An arithmetic, transpositional or similar error has occurred.

ACTION SUGGESTED:

- 1. Assessment is valid. Enforce Collection.
- 2. Recommend to Finance Committee that the tax bill be cancelled.
- 3. Other: Refund \$380.74

DATE: 2/19/15

Assessor Signature: 



CLAIM FOR RECOVERY OF UNLAWFUL TAXES

(Wisconsin State Statute Section §74.35)

Limitation of Bringing Claim – A claim under §74.35 must be filed by January 31 of the year in which the tax is payable.

I hereby file a claim for the recovery of unlawful taxes levied and assessed against the following property:

Name of property owner:	Stacy A. Lenz
Street Address:	830 E Hancock St
Parcel Number:	31-1-17950-00
Amount of Claim:	\$380.74

Basis of Claim (§74.33(1)). (Please check appropriate section)

<input checked="" type="checkbox"/>	a.	A clerical error has been made in the description of the property or in the computation of the tax.
<input type="checkbox"/>	b.	The assessment included real property improvements which did not exist on the date under §70.10 for making the assessment.
<input type="checkbox"/>	c.	The property is exempt by law from taxation, except as provided by the exception below.
<input type="checkbox"/>	d.	The property is not located in the taxation district for which the tax roll was prepared.
<input type="checkbox"/>	e.	A double assessment has been made.
<input type="checkbox"/>	f.	An arithmetic, transposition or similar error has occurred. (Please explain below)

EXCEPTION: The Common Council may not refund or rescind any tax under this section if the alleged error is solely that the assessor placed a valuation on the property that is excessive or that the property is exempt from taxation under §70.11(21) or (27).

State the circumstances for the claim:
We were no longer in business as of 2012

Signature: *Stacy Lenz* Date: *1/29/15*

NOTE: In order to be valid, this claim must be served on the City Clerk in the manner prescribed in §801.11(4). Example: an 18-year-old adult resident of the county (including claimant) must hand this claim to the City Clerk (§74.35(2)(b)(5)).

FOR OFFICE USE

REQUIREMENTS OF §74.35(2)(b)		Yes	No
Were all blanks on this form completed?		<input checked="" type="checkbox"/>	<input type="checkbox"/>
Was the claim served upon the Clerk prior to January 31 of the collection year?		<input checked="" type="checkbox"/>	<input type="checkbox"/>
Has the tax for which the claim is filed been paid timely (§74.35(5)(c))?		<input type="checkbox"/>	<input type="checkbox"/>
Claim meets statutory requirement to be eligible for a hearing at Finance Committee?		<input type="checkbox"/>	<input type="checkbox"/>

FINANCE COMMITTEE		Approved	Disallowed	Partial
Date of Finance Committee: / /	Date Taxpayer notified: / /	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

The city must notify the claimant by certified mail whether the claim is allowed or disallowed within 90 days after the claim is filed (§74.35(3)(b)). Allowed claims are payable within 90 days of the allowance (§74.35(3)(c)).

NOTE: If disallowed, the claimant may commence an action in Circuit Court within 90 days after the claimant received notice by certified mail that the claim is disallowed (§74.35(3)(d)).

§74.35(5)(b) allows two years to recover taxes paid to the wrong taxation district.



"...meeting community needs...enhancing quality of life."

DEPARTMENT OF FINANCE
P.O. BOX 2519
APPLETON, WI 54912-2519
(920) 832-6442

Property Key: 31-1-1795-00 Receipt: 4327073 Date: 1/30/15

Received From: LENZ, STACY A
Property Address: 836 E HANCOCK ST

LENZ STUDIO - PHOTOGRA
W3191 LOCHBUR LANE
APPLETON WI 54913

00000

PAID IN FULL

TOTALS:

2014
** PERSONAL PROPERTY TAXES **

Principal Paid:	380.74	Gross Tax:	405.39
Interest Paid:		State Credits:	24.65
Cash Received:		Net Tax:	380.74
Checks Received:	380.74	Misc S.A.:	
Change:		Trust S.A.:	
		Lottery Credit	
		1st Dollar Cr:	
		Total Tax:	380.74

Prin: 380.74 Int: * * * * COLLECTED TO DATE * * * *

Accounts are not considered paid until checks have cleared the financial institution.

CITY OF APPLETON
 FINANCE DEPARTMENT
 PO BOX 2519
 APPLETON WI 54912

CITY OF APPLETON
 FINANCE DEPARTMENT
 PO BOX 2519
 APPLETON WI 54912

Tear off this stub and include with your payment. If receipt is needed send self-addressed stamped envelope.
 If payment is made by check, receipt is not valid until Check has cleared all banks.

Parcel #: 311 99179500

Parcel #: 311 99179500

N/A

CITY OF APPLETON

Bill #: 49259

Bill #: 49259

Tear off this stub and include with your payment. If receipt is needed send self-addressed stamped envelope.
 If payment is made by check, receipt is not valid until Check has cleared all banks.

CITY OF APPLETON
 FINANCE DEPARTMENT
 PO BOX 2519
 APPLETON WI 54912

STATE OF WISCONSIN - OUTAGAMIE COUNTY TREASURER
 PERSONAL PROPERTY TAX BILL FOR 2014

BILL NO. 49259

Correspondence should refer to parcel number.

PARCEL #: 311 99179500

Assessed Value Land	Ass'd Value Improve	Tot Assessed Value	Ave. Assmt. Ratio	Est. Fair Mkt. Land	Est. Fair Mkt. Improve	Tot Est. Fair Mkt.	
Personal	Property	17,100	.0000	Personal	Property		<input type="checkbox"/> A star in this box means unpaid prior year taxes
	2013 Est. State Aids Allocated Tax Dist.	2014 Est. State Aids Allocated Tax Dist.	2013 Net Tax	2014 Net Tax	% Tax Change	NET PROPERTY TAX	\$ 380.74
TAXING JURISDICTION							
STATE			2.78	2.86	2.9%		
COUNTY	1,661,285	1,686,892	77.24	79.83	3.4%		
CITY	11,382,442	11,497,244	139.12	142.78	2.6%		
APPLETON SCHOOLS	46,937,538	52,277,898	129.63	136.33	5.2%		
FOX VALLEY TECH	1,403,378	1,215,767	32.37	18.94	-41.5%		
					%		
					%		
					%		
					%		
					%		
					%		
					%		
Totals	61,384,643	66,677,801	381.14	380.74	-.1%	Total Due	FOR FULL PAYMENT
Lottery & Gaming Credit			.00	.00	%	\$	380.74
Net Property Tax			381.14	380.74	-.1%		
School taxes reduced by school levy tax credit \$	24.65						
				Net Assessed Value Rate (Does NOT reflect lottery Credit)			
				.02226500			Warning: If not paid by due dates, installments option is lost and total tax is delinquent subject to interest (see reverse).

LENZ STUDIO - PHOTOGRAPHY
 STACY LENZ
 836 E HANCOCK ST
 APPLETON WI 54911

Property Address 836 E HANCOCK ST
 SEE REVERSE SIDE FOR IMPORTANT INFORMATION
 RETAIN THIS PORTION AS YOUR COPY

PRESORTED
 FIRST CLASS MAIL
 U.S. POSTAGE PAID
 UMS

FROM
 CITY OF APPLETON
 FINANCE DEPARTMENT
 PO BOX 2519
 APPLETON WI 54912

ADDRESS SERVICE REQUESTED
 IMPORTANT REMINDER
 FIRST INSTALLMENT OR PAYMENT IN FULL
 MUST BE MADE BY JANUARY 31 ST

Tax Statement

311 99179500
 LENZ STUDIO - PHOTOGRAPHY



DE PERE BUSINESS CENTER, L.L.C.

115 South Broadway · De Pere, WI 54115
920-336-0103 · 920-336-2155 · Fax 920-336-1844
E-mail: dbcllc@dbcllc.com · www.dbcllc.com

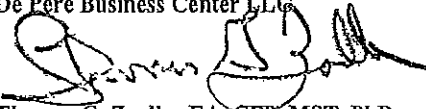
January 28th, 2015

Sheryl Snell
Appleton Assessor's Office

Dear Sheryl,

After checking our records it is confirmed that Lenz Studio LLC was closed for business in 2012. There has been no income since 2012.

De Pere Business Center LLC



Thomas G. Zoeller EA, CFP, MST, PhD

Cc: Tim Lenz

From the Desk of:

Thomas G. Zoeller, EA, CFP, MST, PhD
Enrolled to Practice Before IRS
Master of Science in Taxation
Certified Financial Planner
PhD in Tax Law

SERVING ALL YOUR FINANCIAL NEEDS

- Full Service Public Accounting
- Income Tax Planning & Preparation
- Real Estate Consultation
- Computerized Payroll
- Full Service Business Planning
- Qualified Retirement Plans
- Investment-Security Products
- Retirement Planning
- Financial Planning
- Estate Planning
- Computer Consulting

DePere Business Center Staff Associates

Michelle Micksch, EA
Enrolled to Practice Before IRS

Robert H. Phillips, ABA, ATP, RTRP
Accredited Business Accountant
Accredited Tax Preparer
Registered Tax Return Preparer

Kenneth A. Linssen, ATP, EA
Accredited Tax Preparer
Enrolled to Practice before IRS

Daniel C. Linssen, EA, ABA
Enrolled to Practice before IRS
Certified Quickbooks ProAdvisor
Accredited Business Accountant

James S. Hockenberry, EA
Enrolled to Practice before IRS
Personal Financial Consultant

Rosa Estupinan, EA
Bilingual: Spanish/English

Elizabeth Corbisier, EA
Enrolled to Practice before IRS

Jessica Nearman, RP, RTRP
Registered Paraplanner
Registered Tax Return Preparer

Terry L. Aude, RTRP
Registered Tax Return Preparer

Gary L. Lesperance
Information Technology Manager

Registered Representative, Investment
advisory services and securities offered
through Packerland Brokerage Services,
Inc., Member FINRA & SIPC.

The IRS does not endorse any particular
individual tax return preparer.

When it comes to tax advice, always seek an Enrolled Agent (EA). The only tax license issued directly by the Internal Revenue Service.
When it comes to financial planning, always seek a Certified Financial Planner (CFP).



Sec. 183.0906
Wis. Stats.
FINANCIAL INSTITUTIONS
STATE OF WISCONSIN

State of Wisconsin
DEPARTMENT OF FINANCIAL INSTITUTIONS
Division of Corporate & Consumer Services



2012 NOV -2 AM 10:01

ARTICLES OF DISSOLUTION - LIMITED LIABILITY COMPANY

A. Name of the limited liability company:

Lenz Studio LLC

The articles of organization of the company were filed on 9-26-03
(date)

B. Indicate the statutory ground under sec. 183.0901, Wis. Stats., for dissolution by checking (X) the appropriate choice below:

- Dissolution due to the occurrence of event(s) specified in an operating agreement.
- Dissolution by written consent of all members.
- Dissolution due to dissociation of a member.
(only for LLCs organized before 10/01/2002; see Wis. Stats Sec 183.0901(4)).

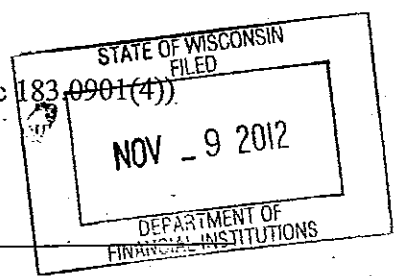
C. Executed on behalf of the limited liability company on

9/1/12

(Date)

Stacy Lenz
(Signature)

Stacy A Lenz
(Printed name)



Check the appropriate box: as Member OR Manager

This document was drafted by Stacy A Lenz (owner)
(Name the individual who drafted the document)

FILING FEE - \$20.00 See instructions, suggestions and procedures on following page.
DFI/CORP/510(R012/08/10) Use of this form is voluntary.