MEMO:

2013 Claims for Unlawful Personal Property Tax

DATE:

03/12/14

TO:

Finance Committee

FROM:

DeAnn Brosman, City Assessor

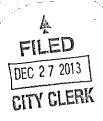
Prime Design - Account #31-4-0872-00

The claim states that Prime Design vacated their space at 101 W. Edison Ave. in November 2011and therefore should not have received a 2012 tax bill. The claim was submitted on December 27, 2013 almost a full year after the January 31st, 2013 statutory due date for a claim. The owner also has not paid the 2012 tax as required for a refund.

The owner first called us on June 20th, 2012 stating she closed her business in November, 2011 prior to the January 1st, 2012 assessment date. We explained that the board of review had already adjourned, therefore she would need to pay the tax timely and file a Claim for Unlawful Tax with evidence in December 2012. On January 8th, 2013 we called the owner and left her a message that she needed to file the claim and pay the bill by the end of the month. She failed to do so. The statutory requirements for filing the claim were not met and no evidence has been provided of when she closed her business, therefore we are recommending denial.

***A notice was mailed to all claimants on March 6th notifying them of the dates/times for the Finance Committee meeting and City Council meeting.





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 th	e recovery	of unlawful t	axes levied a	ınd assesse	d against t	ne following	,		
property	,			-						
	property owner:	7	Prime Design - Lesse					.e		
Street Ac	dress:	101 1								
Parcel Number: 31 - 4 - 990872-00 Amount of Claim: \$ /47.9							/			
- SENDRALE			A PART OF THE PART					數學等於		
Paris of Cla	in (574 22(1)) /Dia	ace check ann	ropriate sectio	nl				in message		
Basis of Claim (§74.33(1)) (Please check appropriate section)										
*		 A clerical error has been made in the description of the property or in the computation of the tax. The assessment included real property improvements which did not exist on the date under 								
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			osition or simi		curred. (Plea	se explain be	low)			
EXCEPTION								v that		
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										
570 11/21	Dr (27)									
State the circumstances for the claim: Business rented space 4 no longer Occupies leased space. Premises was never used for Business purposes other than for storage. Vacated space prior to soll year end.										
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Business ALL-ONCES Ather than the Storner										
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TRS095R2			CITY OF APP	wedness	Personal :	Property		095D 6/14	
OWNER NAME PRIME DESIGN MAILING ADDRESS 101 W EDISON AVE #140 CITY/STATE APPLETON WI 54915 ZIP CODE 00000					- 00 GROSS TAX STATE CREDIT NET TAX MISC S.A. TRUST S.A. LOTTERY CR 1ST DOLLAR CR			154.00 9.59 144.41	
PROPERTY ADD	RESS	101	101 W EDISON AVE		TOTAL TAX			144.41	
PAYME DATE		PAY CODE	TAX AMOUNT PAID		NTEREST UNT PAID	BATCH DATE	BATCH DSGN		
0/00	/00					0/00			

COLLECTED
INSTALLMENT
REMAINING PRINCIPAL
F2=EXIT F8=INTEREST SCREEN

F10-VIEW/HIDE PAYEE INFO