

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 2011 and 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.**

FILED
DEC 27 2013



FILED
DEC 27 2013
CITY CLERK

copy

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:	Prime Design - Lessee	
Street Address:	101 W. Edison Ave. #140	
Parcel Number:	31 - 4 - 990872-00	Amount of Claim: \$ 147.41
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: <i>Business rented space & no longer occupies leased space. Premises was never used for Business purposes other than for storage. Vacated space prior to 2011 year end.</i>		
Signature:	<i>Margaret Curran</i>	Date: 3/10/2013
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)		
Were all blanks on this form completed?	Yes	No
Was the claim served upon the Clerk prior to January 31 of the collection year?		
Has the tax for which the claim is filed been paid timely (§74.35(5)(c))?		
Claim meets statutory requirement to be eligible for a hearing at Finance Committee?		
FINANCE COMMITTEE		
Date of Finance Committee: / /	Date Taxpayer notified: / /	
		Approved Disallowed Partial
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.		

City Clerk – Please route copies of the claim to the Director of Finance and City Assessor for processing.

DELINQUENT 1 PROPERTY KEY 31 - 4 - 0872 - 00

GROSS TAX	154.00
STATE CREDIT	9.59
NET TAX	144.41
MISC S.A.	
TRUST S.A.	
LOTTERY CR	
1ST DOLLAR CR	
TOTAL TAX	144.41

OWNER NAME PRIME DESIGN
 MAILING ADDRESS 101 W EDISON AVE #140
 CITY/STATE APPLETON WI 54915
 ZIP CODE 00000

PROPERTY ADDRESS 101 W EDISON AVE

PAYMENT DATE	TAX TYPE	PAY CODE	TAX AMOUNT PAID	INTEREST AMOUNT PAID	BATCH DATE	BATCH DSGN
0/00/00					0/00	

COLLECTED	
INSTALLMENT	144.41
REMAINING PRINCIPAL	144.41

F2=EXIT F8=INTEREST SCREEN

F10-VIEW/HIDE PAYEE INFO