MEMO:

2013 Claims for Unlawful Personal Property Tax

DATE:

03/12/14

TO:

Finance Committee

FROM:

DeAnn Brosman, City Assessor

Beaudoin & Wade LLC (Eyemart Express) - Account #31-7-0725-25

Beaudoin & Wade is an eye doctor located adjacent to Eyemart Express at 2600 W. College. Eyemart Express has filed a claim stating that a double assessment was made because they own the equipment within Beaudoin & Wade and reported it with their own personal property. We had doomaged Beaudoin and Wade for \$5,000 of equipment because they failed to report. They did not respond to the doomage notice mailed May 10th, 2013. Eyemart Express first contacted us on January 16, 2014. They recently provided us with an asset listing showing the items that were double assessed and we verified this with an on-site inspection on March 3rd, 2014. The double assessment occurred. We are recommending a full refund in the amount of \$111.44.

^{***}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.

the tax is	payable					•		_	
I hereby t	file a claii	m for the	recovery o	of unlawful ta	xes levied	and assess	ed against t	he followin	g
property	:		· · · · · · · · · · · · · · · · · · ·				<u> </u>		
Name of	property	owner:	Eyen	Nort E	YOCES:	<u> </u>			
Street Ad	dress:		2600	w College	rave	, 拌1		1	
Parcel Nu		31	-	_ J	Amount	of Claim: \$	111,4	1	
	wnT								
Basis of Cla	im (§74.33			opriate section				<u></u>	
- "	a			omputation of the tax.					
	b	ľ	the date und	er					
	С	§70.10 fo	ption below.						
	d								
$\overline{}$	е	The property is not located in the taxation district for which the tax roll was prepared. A double assessment has been made.							
	f	An arithm	netic, transpo	osition or simila	error has o	ccurred. (Ple	ase explain be	elow)	
			•	efund or rescind	-		_		-
		valuation o	on the prope	rty that is excess	sive or that	the property i	s exempt fror	n taxation und	ler
§70.11(21)			-1-1						
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Signatur	e: /	/, ^	٠			***************************************	Date: () [127 1	14
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							Phone #:	120 - 135 -	<u> 91/4</u>
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an 18 year	old adult r	esident of t	the county (i	ncluding claimai	nt) must har	nd this claim to	o the City Cle	rk (§74.35(2)(t)(5)).
			·					er er lær.	1227
FOR OFFI	CE USE					And the state of t		Talendaria (g	<u> </u>
Mailing Address: 2400 W COILCR UV # 1 Phone #: 920-733 Email: Into Pupple for LUC Muy+. COM NOTE: In order to be valid, this claim must be served on the City Clerk in the manner prescribed in §801.11(4). an 18 year old adult resident of the county (including claimant) must hand this claim to the City Clerk (§74.35). FOR OFFICE USE REQUIREMENTS OF §74.35(2)(b) Yes Were all blanks on this form completed? Was the claim served upon the Clerk prior to January 31 of the collection year?							Yes	No	
Has the tax for which the claim is filed been paid timely (§74.35(5)(c))?									
Claim meet	ts statutor	y requireme	ent to be elig	ible for a hearin	ng at Finance	Committee?			
PIBLANCE	~^3 ==						Anneous	Disallawad	Doet of
FINANCE	*			Thurt w			Approved	Disallowed	Partial
Date of Fin	ance Comr	mittee:	<u>/ / / , </u>	Date Taxpaye	r notiried:				
					1				
•	•	•		whether the clair 90 days of the all			ithin 90 days ai	ter the claim is	filed

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.

PAY 1ST INSTALLMENT - \$ Parcel #: P OR

CITY OF APPLETON

PO BOX 2519

FINANCE DEPARTMENT

111.44

Parcel #: 317 99072525 PAY 2ND INSTALLMENT - \$

N/A

3111 #: 32167 **PAY FULL PAYMENT - \$**

SEND THIS STUB AND MAKE CHECK PAYABLE TO:

BY JANUARY 31, 2014

111.44

BIII #: 82167 **DUE BY JULY 31, 2014** REMEMBER TO PAY TIMELY TO AVOID INTEREST PENALTY

SEND THIS STUB AND MAKE CHECK PAYABLE TO:

CITY OF APPLETON FINANCE DEPARTMENT

PO BOX 2519

APPLETON WI 54912

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.

'arcel #: 117 99072525

Parcel #: 317 99072525 CITY OF APPLETON

N/A

3111 #: 2167 Bill #: 82167

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 2013

BĮLL NO. 82167

Correspondence should refer to parcel number.

PARCEL #: 317 99072525

Assessed Value Land	Ass'd Value Improve	Tot Assessed Value	Ave. Assmt. Ratio	Est, Fair Mkt. Land E	st, Feir Mkt, Improve	Tot Est. Fair Mkt.	11 7000	in this box means
Personal P	roperty	5,000	.0000	Personal	l Property		Unpa:	d prior year taxes
TAXING JURISDICTION STATE COUNTY	2012 Est. State Ale Alocated Tax 6	2 1,661,28	ક્રત. N≪. ≀5	ax Net	Tax Change 81 %	NET PROPERTY TAX	\$	111.44
CITY APPLETON SCHOO FOX VALLEY TEC	OL 45,989.7		18	37.		T-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1		
To Lottery & Gaming Gr Net Property	rodit	77 61,384,64		00 111	.00	Total Due	FOR FULL P \$ Y 31, 2014	111.44
School taxes reduced by school lavy tax credit \$	7,16	(2600 W)	COLLEGE AVE >	No (Doe)	at Assessed Value Rata s NOT reflect lottery Cred . 0222892(ontion is fost at	nd total tax is de	es, install <u>men</u> ts Ilinquent subject
2600 W COLLEGE		- Committee of the Comm	a parametri garantitta sarantita iran katala katala basa katala katala katala katala katala katala katala kata	 	Prop	erty Address 2	600 W COL	EGE AVE

APPLETON WI 54914

SEE REVERSE SIDE FOR IMPORTANT INFORMATION RETAIN THIS PORTION AS YOUR COPY

Jane 12-11-13