

**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 dooamaged Beaudoin and Wade for \$5,000 of equipment because they failed to report. They did not respond to the dooamage notice mailed May 10<sup>th</sup>, 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 3<sup>rd</sup>, 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 6<sup>th</sup> 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)

JAN 31 2014

**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:		EYE MART EXPRESS	
Street Address:		2600 W College Ave #1	
Parcel/Number: 31 - - -		Amount of Claim: \$ 111.44	
<i>Account</i>			
Basis of Claim (§74.33(1)) (Please check appropriate section)			
	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 date under §70.10 for making the assessment.	
	c	The property is exempt by law from taxation, except as provided by the exception below.	
	d	The property is not located in the taxation district for which the tax roll was prepared.	
X	e	A double assessment has been made.	
	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: Beaudon & Wode LLC only rent the space and all contents inside the building.			
Signature: <i>[Signature]</i>		Date: 01 12 14	
Mailing Address: 2600 W College Ave #1		Phone #: 920-735-9914	
Email: info@appletoneyemart.com			
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)).			
<b>FOR OFFICE USE</b>			
REQUIREMENTS OF §74.35(2)(b)			Yes
			No
Were all blanks on this form completed?			
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?			
<b>FINANCE COMMITTEE</b>			Approved
			Disallowed
			Partial
Date of Finance Committee: / /		Date Taxpayer notified: / /	
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.			

