



## CITY ADMINISTRATIVE OFFICE

PAUL M. ZIEHLER City Administrative Officer Clerk/Treasurer

> 414/302-8294 414/302-8207 (Fax)

City Hall 7525 West Greenfield Avenue West Allis, Wisconsin 53214

> pziehler@westalliswi.gov www.westalliswi.gov

May 9, 2012

The Honorable Mayor Dan Devine and Members of the Common Council 7525 W. Greenfield Avenue West Allis WI 53214

SUBJECT:

Request for Refund of Personal Property Taxes for

The Fifth Third Leasing Company

Dear Mayor Devine and Common Council Members:

This letter is to request your approval of the request for refund of Personal Property Taxes of The Fifth Third Leasing Company. Supporting documentation from Assistant City Attorney Jeff Warchol is attached which explains the reason for the refund. Mr. Warchol will be present at the Committee's Recess Meeting to discuss this matter and respond to any questions from the Committee.

Thank you for your consideration of this request. If you have any questions, please feel free to contact me.

Sincerely,

Paul M. Ziehler

City Administrative Officer, Clerk/Treasurer

PMZ:jfw

ce:

Jeff Warchol

ADM\ORDRES\MCC.PPT Ref.FTLCo 051512

## Paul Ziehler

From:

Jeffrey Warchol

Sent:

Monday, April 30, 2012 10:53 AM

To:

Paul Ziehler

Subject:

FW: PPT Return Request of Fifth Third Leasing Company

Paul: In addition to my last email, I also need to get this matter on the Admin and Finance Agenda for May 15, 2012. As you can see from below, this claim is for return of PPT's and as such, does not need to be in closed session. Can you check with Jim Sengstock and then set this up. All the information you need should be outlined below. Please confirm once this is scheduled. Thank you.

Jeff

From: Jeffrey Warchol

Sent: Friday, April 13, 2012 4:41 PM

To: Charles Ruud

Subject: FW: PPT Return Request of Fifth Third Leasing Company

Hi Chuck: Just a reminder that I am looking for a date from you upon which to place this issue on the CC

Agenda. Thanks.

JJW

From: Jeffrey Warchol

Sent: Friday, March 30, 2012 3:18 PM

To: Charles Ruud

Subject: RE: PPT Return Request of Fifth Third Leasing Company

Thanks Chuck. Based on my review of the file and the statute, I will put the wheels in motion for a refund of the PPT's. However, I only have authority up to \$10,000.00 to settle claims without approval of the Common Council. Because this claim is for \$15,810.72, it will need to go to Council prior to being paid out. In discussing this matter with Scott, he wants you to be present at the Common Council meeting to explain in greater detail the reason for the refund.

Because there is a limit on the Agenda for the next CC meeting in April, I would calendar this for one of the CC meetings in May. Do you have a preference whether it gets on the Agenda for the May 1<sup>st</sup> or May 15<sup>th</sup> Agenda?? Thank you.

Jeff

From: Charles Ruud

Sent: Wednesday, March 28, 2012 4:43 PM

To: Jeffrey Warchol

**Subject:** RE: PPT Return Request of Fifth Third Leasing Company

Jeff, the Statute is 70.11(4m).

From: Jeffrey Warchol

Sent: Wednesday, March 28, 2012 4:32 PM

**To:** Charles Ruud **Cc:** Diane Cannistra

Subject: PPT Return Request of Fifth Third Leasing Company

Hi Chuck: I am working on the claim referenced above. I am assuming from Diane's response that your Department agrees with Fifth Third that the 2011 PPT's should be refunded. Because they referenced a "Pilot Program" with the City, I asked Paul Ziehler about this case. Paul referred me back to you stating that the purpose for the refund is not due to any "pilot program" but due to the Wisconsin state statutes that exempt this medical equipment from personal property taxes. Am I correct in this?? Also, can you give me the statute number that you are using in making your determination?? Because this claim is an amount that must go to Council for approval, I want to have all the back up that I can in my file. Thank you.

Jeff





To:

Jeffrey J. Warchol, Assistant City Attorney

From:

**Diane Cannistra** 

Date:

February 13, 2012

Subject:

Claim made by The Fifth Third Leasing Company

The Fifth Third Leasing Company reported assets for the 2011 roll. ECS financial services, the accounting firm that prepared the personal property, contacted the Assessor's office January 20, 2012. The Fifth Third Leasing Company contends that the equipment leased is used at Aurora West Allis Medical Center and should be exempt.

The Assessor has reviewed and is forwarding the documentation.

A claim is now made for a refund.

2011 Assessment

\$604,700

Tax bill

\$15,810.72

2011 Submitted

\$15,810.72

**Proposed refund** 

\$15,810.72

RECEIVED

FEB 1 3 2012

WEST ALLIS CITY ATTORNEY



## **MEMO**

DATE: February 10, 2012

TO: Diane - City of West Allis Assessor

FROM: ECS Financial Services, Inc.

RE: Account # 24569

Dear Diane,

This is our written request for abatement of the 2011 assessed value on account #24569 for our client, The Fifth Third Leasing Company. The medical equipment reported for 2011 by The Fifth Third Leasing Company that is leased to Aurora Health Care, Inc. is located at Aurora West Allis Medical Center at 8901 West Lincoln Avenue in West Allis, Wisconsin. None of the equipment is located at Select Specialty Hospital. Per our previous conversations, Aurora West Allis Medical Center is part of the city's pilot program and equipment in that facility is exempt from personal property taxes. Attached is a letter from Aurora Health Care, Inc. stating that all of the equipment reported by The Fifth Third Leasing Company is located at Aurora West Allis Medical Center.

We kindly request that you review this information and abate the 2011 assessed value of \$604,700 and issue a refund for 2011 taxes paid in the amount of \$15,810.72.

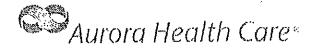
If you have any questions regarding this abatement request please contact me at 847-291-1333 ext. 144.

Respectfully,

ECS Financial Services, Inc.

Lucy Ouimette
Power of Attorney

ENC:



February 7, 2012

Property Tax Coordinator – Fifth Third Leasing Attn: Susan Cotterman

The equipment leased from Fifth Third Equipment Finance Co. to Aurora Health Care, Inc., referencing the following lease schedules below, is only used at Aurora West Allis Medical Center. None of this equipment is used in an Aurora clinic or pharmacy.

093-0084443-141

093-0084443-158

093-0084443-273

093-0084443-281

Please direct any questions or concerns to me.

Thank you!

William fuller

Supervisor, Capital Acquisitions

Sourcing Operations

414-747-6065

