



**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,

A handwritten signature in blue ink that reads "Paul M. Ziehler".

Paul M. Ziehler,  
City Administrative Officer, Clerk/Treasurer

PMZ:jfv

cc: Jeff Warchol

ADMORDRESMCC.PPT Ref.FTLCo 051512

## Paul Ziehler

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**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.

<b>2011 Assessment</b>	<b>\$604,700</b>	<b>Tax bill</b>	<b>\$15,810.72</b>
<b>2011 Submitted</b>	<b>\$15,810.72</b>	<b>Proposed refund</b>	<b>\$15,810.72</b>

RECEIVED  
FEB 13 2012  
WEST ALLIS  
CITY ATTORNEY



847.291.1333  
847.291.1190 Fax  
www.ecsfinancial.com

## 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.

A handwritten signature in cursive script, appearing to read 'Lucy Ouimette, P.A.', written in black ink.

Lucy Ouimette  
Power of Attorney  
ENC:



Aurora Health Care®

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!

Mary Fuller  
Supervisor, Capital Acquisitions  
Sourcing Operations  
414-747-6065

S Account History Inquiry - City of West Allis

File Edit List Commands Help

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### Account History Inquiry

Account ID, location ID: 535874

Account description:

Account Information

Balance Information

Personal Property Acct #: 24689

Owner name: FIFTH THIRD LEASING CO

Address: VARIOUS LOCATIONS

Adjustment	Date	Type	Code	Year	Roll	Period	Amount	Tax Receipt
	1/05/12	PAYMENT	TX				15,810.72-	0001500
	12/08/11	BILL		11	PP	1	15,810.72	0388527
	12/29/09	PAYMENT	TX				15,794.58-	0154127
	12/08/09	BILL		09	PP	1	15,794.58	0345597
	12/29/08	PAYMENT	TX				17,894.99-	0137530
	12/05/08	BILL		08	PP	1	17,894.99	0324058
	1/31/08	PAYMENT	TX				19,733.05-	0012129
	12/10/07	BILL		07	PP	1	19,733.05	0302461
	1/16/07	PAYMENT	TX				23,320.98-	0006728

✓ OK

✗ Exit

< Cancel

Valuation Inq...

Year summa...

History print

Freeze Inquiry