

**RECEIVED**

**FEB 05 2015**

**CITY OF WEST ALLIS  
CITY CLERK**

City of West Allis  
Clerk Treasury Office  
7525 W. Greenfield Ave.  
West Allis, WI 53214

RE; Personal Property Taxes 2014  
Account number 23843

1/30/15

To The Treasury Office,

We were notified on April 18, 2014 that we were late with filing our 2014 Personal Property tax return, and that a value of \$1,031,300 was going to be used for that year. A call was placed to the Assessor's Office upon receiving the letter stating the reason that we were late. We informed them that we would promptly fax over our return to avoid any more delays. The Assessor's office said that would be fine and confirmed the fax number of 414-302-8238. The return was then faxed over on May 1, 2014.

The City of West Allis has never sent us a confirmation letter in the past, so we assumed everything was fine. The bill came in the mail on December 12, 2014 showing our personal property value still at \$1,031,300, not at the \$814,905.00 that we had filed. When we called the office to ask why, we were told that the office never received our return. We were also told that there was nothing that they could do in December and that we had to pay the tax on the \$1,031,300, and for us to file a claim with the West Allis Clerk Treasury Office.

Therefore, please find attached a copy of the Prepared Statement of Personal Property that was faxed to you on May 1, 2014. We respectfully request that you correct the assessable property values to the amounts on the attached statement, recalculate the 2014 Personal Property Tax and issue a refund for the over payment.

Please contact me with any questions at 312-705-2611.

Sincerely,

Diane Mercado  
Accounting  
WDJT TV Station  
312-705-2611  
26 N. Halsted  
Chicago, IL 60661

26 N. Halsted Street  
Chicago, Illinois 60661

**Weigel Broadcasting  
Company**

# Fax

*Failed  
5/1/14*

**To:** Diane Mercado  
City of West Allis Assessor's Office 312-705-2611

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**Fax:** 414-302-8238

**Pages:** 4

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**Phone:** 414-302-8230

**Date:** May 1, 2014

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**Re:** 2014 Personal Property Return

**CC:**

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Acct: 23843

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**Due Date**  
Mar 1, 2014

**Prepared Statement of Personal Property**

Subject to Assessment January 1, 2014

**2014**

**Who must file:** Every person, firm or corporation as defined in section 70.35 WI Statutes receiving from the assessor a return of personal property, must submit such return to the assessor on or before March 1. This return is confidential and is not available for public inspection.

**Failure to file:** If you fail to file, the assessor must estimate the value of your property using the best information available. In addition, you shall be denied any right of abatement by the board of review, under Section 70.35(4) WI Statutes.

**Property owner** (or in his/her charge as agent, consignee, or other representative capacity):

WDJT - Television Studio  
Attn: Weigel Broadcasting Co.  
26 N Halsted Ave  
Chicago, IL 60661

- Sole proprietorship
- Partnership
- Corporation
- LLC
- LLP

FEIN: \_\_\_\_\_

Account # 23843

Property addr: 809 S 60 St

Municipality: City of West Allis

County: Milwaukee

**Business activity:** Television/Radio Studio

<b>Status Change</b>	<input type="checkbox"/> Business moved out of municipality (indicate new address on right)	<b>New Owner</b>	Name: _____
	<input type="checkbox"/> Business sold (indicate new owner & address to the right)		Address: _____
	<input type="checkbox"/> Business discontinued		City, ST, Zip: _____
	Date business status changed: _____		Phone: _____

Schedule A

**Summary of Personal Property as of January 1, 2014**

Schedule A is the summary of all taxable personal property from Schedules B through H. The total of the column titled 'Assessable Property' is your declaration of personal property subject to tax within this municipality. Do not write "SALY" for "Same as Last Year"; forms must be filled out completely. Note that Schedule D-1 (exempt computers, software, cash registers and single function fax machines) is excluded from the total assessable.

Property Description	Non-assessable Property	Assessable Property
Boats and other watercraft (Schedule B)		\$ 0
Machinery, tools and patterns (Schedule C)		\$ 587481
Furniture, fixtures and office equipment (Schedule D)		\$ 98995
Exempt computers, software, single function faxes & cash registers (Schedule D-1)	\$ 121043	
Multifunction faxes, copiers, postage meters, phone systems, etc (Schedule D-2)		\$ 15831
Improvements on leased land (Schedule E)		\$ 0
Supplies (Schedule G)		\$ 12,000
Other personal property (Schedule H)		\$ 100598
<b>Total assessable (may not include all buildings on leased land if assessor has not determined value)</b>		<b>\$ 814905</b>

I hereby declare all information given is true and correct for all the personal property for which I am subject to assessment and which was owned by me or held in my possession on January 1, 2014.

Owner's name (please print)		Preparer's name (if other than owner) (please print) DIANE MERCADO	
Owner's mailing address (if different than above)		Preparer's mailing address 26 N. HALSTED CHICAGO IL 60661	
Owner's signature	Date signed	Preparer's signature <i>Diane Mercado</i>	Date signed 4/29/14
Owner's phone number	Owner's fax number	Preparer's phone number 312 705 2611	Preparer's fax number 312 482 4040
Owner's email address		Preparer's email address	

Return to: City Of West Allis Assessor's Office 7525 W Greenfield Ave West Allis, WI 53214	If you have any questions about this form, please contact:  West Allis Assessor's Office (414)302-8230
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**Schedule B  
Boats and Other Watercraft**

Schedule B is for reporting boats and other watercraft not exempt. See tables of Composite Useful Lives and Conversion Factors at [www.revenue.wi.gov/report/p.html#personal](http://www.revenue.wi.gov/report/p.html#personal) to determine the correct declared value or leave the declared value blank and we will look up the value for you. If the schedule is prefilled with information from last year, draw a line through any items disposed of prior to January 1, 2014.

Year Asset Acquired	Description of Asset	Cost When Acquired	Useful Life (Years)	Declared Value on Jan 1, 2014
Use additional sheets of necessary				
<b>Total declared value (enter here and on Schedule A)</b>				

**Schedule C  
Machinery, Tools and Patterns**

Report all machinery and shop equipment. Take the costs shown from your accounting records. Any variation from information contained in your income tax return must be explained by letter or schedule. Summarize all assets by the year the asset was acquired. Assets owned on January 1, 2013 should be summarized in column 2. Assets owned on January 1, 2014 should be summarized in column 4.

Year Asset Acquired	column 2 Total Original Installed Cost as of Jan 1, 2013 by Year Acquired	column 3 Additions, Disposals and Transfers During 2013 (Full Cost When Acquired)	col 2 + col 3 = column 4 Total Original Installed Cost as of Jan 1, 2014 by Year Acquired	column 5 Conversion Factor (10 year)	col 4 x col 5 Declared Value on Jan 1, 2014
2013	\$0	133132	133132	0.925	123147
2012	\$68,184		168184	0.794	54138
2011	\$147,512		147512	0.688	101488
2010	\$147,393		147393	0.585	86235
2009	\$13,131		13131	0.497	6526
2008	\$84,811		84811	0.439	37232
2007	\$113,371		113371	0.377	42741
2006	\$13,895		13895	0.333	4627
2005	\$30,849		30849	0.287	8854
2004	\$60,632		60632	0.250	15158
Prior to '04	\$1,108,629	(325090 m)	783539	0.137	107245
<b>Total declared value (enter here and on Schedule A)</b>					<b>507481</b>

**Schedule D  
Furniture, Fixtures and Office Equipment**

Report such assets as office, store and professional furniture, fixtures and equipment, business and professional libraries and other assets related to the sales and administration of your business. Original costs shown in columns 2 and 4 should include all costs of installation, freight, add-ons, and sales tax. Summarize all assets by the year the asset was acquired. Assets owned on January 1, 2013 should be summarized in column 2. Assets owned on January 1, 2014 should be summarized in column 4.

Year Asset Acquired	column 2 Total Original Installed Cost as of Jan 1, 2013 by Year Acquired	column 3 Additions, Disposals and Transfers During 2013 (Full Cost When Acquired)	col 2 + col 3 = column 4 Total Original Installed Cost as of Jan 1, 2014 by Year Acquired	column 5 Conversion Factor (10 year)	col 4 x col 5 Declared Value on Jan 1, 2014
2013	\$0	3516	3516	0.925	3252
2012	\$7,315		7315	0.794	5808
2011	\$101,136		101136	0.688	69582
2010	\$14,799		14799	0.585	8657
2009	\$1,353		1353	0.497	672
2008	\$3,280		3280	0.439	1440
2007	\$5,639		5639	0.377	2126
2006	\$22,395		22395	0.333	7458
2005				0.287	
2004				0.250	
Prior to '04				0.137	
<b>Total declared value (enter here and on Schedule A)</b>					<b>97945</b>

Schedule D-1

**Exempt Computer Hardware, Software, Single Function Fax Machines, Cash Registers**  
**Include Only Property that is Owned by You (Not Leased)**

Do not report custom software. Report mainframe computers, minicomputers, personal computers, networked personal computers, servers, terminals, monitors, disk drives, electronic peripheral equipment, tape drives, printers, basic operational programs, systems software, prewritten software, ATMs, cash registers and single function fax machines. Summarize all assets by the year the asset was acquired. Assets owned on January 1, 2013 should be summarized in column 2. Assets owned on January 1, 2014 should be summarized in column 4.

Year Asset Acquired	column 2 Total Original Installed Cost as of Jan 1, 2013 by Year Acquired	column 3 Additions, Disposals and Transfers During 2013 (Full Cost When Acquired)	col 2 + col 3 = column 4 Total Original Installed Cost as of Jan 1, 2014 by Year Acquired	column 5 Conversion Factor (4 year)	col 4 x col 5 Declared Value on Jan 1, 2014
2013	\$0	35008	35008	0.813	28462
2012	\$18,798		18798	0.513	9643
2011	\$85,825		85825	0.327	28065
2010	\$169,522		169522	0.204	34582
2009	\$876		876	0.128	112
2008	\$32,560		32560	0.080	2605
2007	\$173,337		173337	0.050	8667
Prior to '07	\$1,804,855	(1517540)	287315	0.031	8907
<b>Total declared value (enter here and on Schedule A)</b>					<b>721042</b>

Note: Per Section 70.36(1M) Any person, firm or corporation that fails to include information on property that is exempt under Section 70.11(39) and (39m) on the report under Section 70.35 shall forfeit \$10 for every \$100 or major fraction thereof that is not reported.

Schedule D-2

**Multifunction Fax Machines, Copiers, Postage Meters, Telephone Systems and Computerized Equipment**

Report all multifunction fax machines, copiers, postage meters, telephone systems (PBXs) and equipment with embedded computerized components. Summarize all assets by the year the asset was acquired. Assets owned on January 1, 2013 should be summarized in column 2. Assets owned on January 1, 2014 should be summarized in column 4.

Year Asset Acquired	column 2 Total Original Installed Cost as of Jan 1, 2013 by Year Acquired	column 3 Additions, Disposals and Transfers During 2013 (Full Cost When Acquired)	col 2 + col 3 = column 4 Total Original Installed Cost as of Jan 1, 2014 by Year Acquired	column 5 Conversion Factor (6 year)	col 4 x col 5 Declared Value on Jan 1, 2014
2013	\$0	4050	4050	0.875	3544
2012	\$851		851	0.663	564
2011	\$14,302		14302	0.507	7251
2010	\$3,443		3443	0.380	1308
2009				0.285	
2008				0.223	
Prior to '08	\$25,520		25520	0.124	3164
<b>Total declared value (enter here and on Schedule A)</b>					<b>15787</b>

Schedule E

**Improvements on Leased Land**

Report buildings, structures and other improvements which you own, but which are located on land that you do not own. They will be valued in the same manner as improvements located on land that is owned by you.

Year Asset Acquired	Description of Building	Property Address	Value on Jan 1, 2014 (Determined by Assessor)
<b>Total declared value (enter here and on Schedule A)</b>			

Use additional sheets if necessary

Schedule F

**Leased Equipment (Property in Charge of But Not Owned)**

Report all leased equipment such as business furniture, fixtures, equipment, machines, postage meters, tools, advertising devices and similar items loaned, leased, stored or otherwise held and not owned by you. Leased equipment will be assessed to the lessor (leasing company). Failure to report all leased equipment may trigger an audit to verify the accuracy of all information reported. Unlike all other schedules, the total value of all leased equipment is not reported on schedule A.

Name and Address of Leasing Company (Owner)	Lease Number	Type of Equipment	Year Installed	Full Value When Installed	Useful Life (Years)

Schedule G  
**Supplies**

Report your supplies inventory. Supplies include items which are expensed, not subject to resale, but are necessary in the conduct of business, or are consumed in the operations of providing customer services. Supplies are items such as those used for selling and advertising, office, shipping, medical, dental, janitorial and cleaning, and any other supplies in your possession on January 1, 2014.

Total supplies inventory on Jan 1, 2014. Do not itemize. Enter here and on Schedule A.	12,000
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Schedule H

**All Other Personal Property, Leasehold Improvements, Signs, Billboards, Video Tapes, Logs and Forest Products, Other Improvements on Leased Land (Exempt), Forest Crop Land, or Managed Forest Land**

Report all other leasehold improvements and other personal property not reported on a separate schedule. Leasehold improvements are any alterations, additions, or improvements, adding value, made by a tenant to leased or rented premises. Enter the total improvement cost in column 3. This schedule also includes logs and other forest products belonging to persons whose principal activity is not related to the buying, selling or manufacturing use of such property. Merchant's or manufacturing stock are exempt. Report improvements on leased land (exempt) and privately owned structures, billboards, or special taxed land. See tables of Composite Useful Lives and Conversion Factors at [www.revenue.wi.gov/report/p.html#personal](http://www.revenue.wi.gov/report/p.html#personal) to determine the correct declared value or leave the declared value blank and we will look up the value for you. If the schedule is prefilled with information from last year, draw a line through any items disposed of prior to January 1, 2014.

Year Asset Acquired	Description of Asset	Cost When Acquired	Useful Life (Years)	Declared Value on Jan 1, 2014
1997	& prior leasehold improvements	\$200,975	10	\$27,534
1999	leasehold improvements	\$471,853	10	\$64,644
2001	leasehold improvements	\$16,685	10	\$2,286
2000	signs - permits in file	\$4,500	10	\$617
2003	Leasehold improvements	\$15,815	10	\$2,167
2004	Leasehold improvements	\$4,684	10	\$1,171
2005	Leasehold improvements	\$7,594	10	\$2,179
Total declared value (enter here and on Schedule A)				105,48

Use additional sheets if necessary

CITY OF WEST ALLIS  
 TREASURER'S OFFICE  
 7525 W GREENFIELD AVE  
 WEST ALLIS WI 53214

STATE OF WISCONSIN  
 2014 PERSONAL PROPERTY TAX Tax Key: 23843  
 CITY OF WEST ALLIS  
 MILWAUKEE COUNTY

Full Payment of: **\$28,012.10**

Due on or Before: January 31, 2015  
 Make Check Payable to: CITY OF WEST ALLIS

000541 23843  
 WDJT - TELEVISION STUDIO  
 WEIGEL BROADCASTING CO.  
 26 N HALSTED AVE  
 CHICAGO IL 60661

PROPERTY ADDRESS: 809 S 60 ST



000002384300028012108

DETACH AND RETURN TOP WITH PAYMENT

CITY OF WEST ALLIS STATE OF WISCONSIN 2014 PERSONAL PROPERTY TAX

Assessed Value Land	Assessed Value Improvements	Total Assessed Value	Ave. Assmt. Ratio	Net Assessed Value Rate (Does NOT reflect Lottery Credit)	
\$0	\$0	\$1,031,300	100.3%	.027161937	
Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Est. Fair Mkt.	A star in this box means unpaid prior year taxes.		School taxes reduced by school levy tax credit
\$0	\$0	\$1,028,110			1685.90
Taxing Jurisdiction	2013 Est. State Aids Allocated Tax District	2014 Est. State Aids Allocated Tax District	2013 Net Tax	2014 Net Tax	% Tax Change
	STATE OF WISCONSIN	0	0	141.23	174.46
MILWAUKEE COUNTY	3,614,023	3,565,432	4,269.60	5,243.05	22.8
CITY OF WEST ALLIS	10,953,048	11,053,998	9,024.49	11,145.38	23.5
MATC	974,623	943,298	1,770.38	1,305.88	-26.2
MMSD	0	0	1,417.18	1,762.84	24.4
WA/WM SCHOOL DIST	43,763,604	47,827,107	7,018.50	8,380.49	19.4
	0	0			
<b>Total</b>	<b>59,305,298</b>	<b>63,389,835</b>	<b>23,641.38</b>	<b>28,012.10</b>	<b>18.5</b>
Parcel Number: 23843			First Dollar Credit		
			Lottery and Gaming Credit		
			Net Property Tax	23,641.38	18.5
				28,012.10	18.5

Make check payable to:  <b>CITY OF WEST ALLIS</b> <b>PO Box 14248</b> <b>West Allis, WI 53214</b>	Full Payment Due On or Before January 31, 2015 <b>\$28,012.10</b>	O T H E R  	
	IMPORTANT: correspondence should refer to PARCEL NUMBER. See reverse side for more information.		

809 S 60 ST

\* PERSONAL \*  
 \* PROPERTY \*

WDJT - TELEVISION STUDIO  
 WEIGEL BROADCASTING CO.  
 26 N HALSTED AVE  
 CHICAGO IL 60661

**TOTAL DUE FOR FULL PAYMENT**  
**PAY BY January 31, 2015**  
**\$28,012.10**  
 Warning: If not paid by due date, installment option is lost and total tax is delinquent and subject to interest and penalty (See Reverse).



# CITY OF WEST ALLIS WISCONSIN

## PERSONAL PROPERTY TAX INFORMATION

Enclosed is your 2014 City of West Allis Personal Property Tax Statement. The tax statement is mailed to the owner of the business on record as of January 1, 2014. State law stipulates that the January 1<sup>st</sup> business owner is responsible for the full year's tax amount. Please return the statement to the City Treasurer's office if you are not the owner of the property described on the tax statement. For questions, call 414-302-8200.

Your tax bill is mailed to you as one page. The first page presents information on values, state aids, tax rates, tax amounts by taxing authority, percentage changes, credits and other related items. On the backside of the first page is the additional information required by the Wisconsin Department of Revenue. **Please retain the bottom portion of the tax bill for your records.**

**Please include the payment stub with your payment.**

The Personal Property Taxes must be paid in full on or before five working days after January 31, 2015 or the taxes become delinquent and subject to penalty and interest. Wisconsin State Statutes require that interest and penalties must be collected on amounts not paid on time and on any remaining balances at the rate of 1.5% per month from February 1. West Allis City Ordinance requires that delinquent personal property taxes must be turned over to the City Attorney's office for collection and are then subject to additional cost for litigation.

### SIX OPTIONS FOR MAKING YOUR PAYMENTS

Please make checks payable to: **City of West Allis and sign the checks.**

• **Pay at: Tri City National Bank as listed below—**

At the banks inside Pick N Save - 67<sup>th</sup> and National and Hwy 100 & Cleveland, the hours are 10 a.m.- 8 p.m., 7 days a week. Their holiday hours are: Christmas Eve December 24<sup>th</sup> -10 a.m.- 2 p.m., **Closed** Christmas Day. Open New Years Eve 10 a.m. – 8 p.m. **Closed** New Years Day – January 1<sup>st</sup>. Payments are posted the date that you pay at Tri City National Bank.

Traditional Banks - 67<sup>th</sup> and Greenfield, 109<sup>th</sup> and Greenfield and 76<sup>th</sup> and Oklahoma, the hours are Monday - Friday 9 a.m. - 6 p.m. and Saturday 9 a.m.– noon. Their holiday hours are: Christmas Eve December 24<sup>th</sup> - 9 a.m.- 2 p.m., **Closed** Christmas Day. Open New Year's Eve 9 a.m. – 6 p.m. **Closed** New Year's Day – January 1<sup>st</sup>.

• **Mail Payments to :** City of West Allis - PO Box 14248 - West Allis, WI 53214—Payments made by mail must be post-marked by the post office on or before the due date to be considered paid on time without interest and penalty. Any interest and penalty incurred on delinquent amounts are calculated based on the date received, not the postmark date. Meter marks **are not** postmarks. All mail is receipted with the date it is received. The payment must be received by the treasurer within five working days after the due date.

• **City Hall 24 hour Depository**—7525 West Greenfield Avenue—the depository is located east of the main entrance facing the City Hall parking lot. Deposited items are removed at 8:00 a.m. and 3:00 p.m. each business day and processed that day. Items deposited after 3:00 p.m. will be considered paid on the following day.

• **E-check (Online—no fee– withdrawal from checking or savings)** Visit [www.westalliswi.gov](http://www.westalliswi.gov). Click on e-Services (top), Pay Real Estate Tax Online, select your property and choose “pay taxes online” from the drop down list (Property Search Data). Allow 2 business days for the City to receive and credit the e-check payments.

• **Credit Card Payment** -You will be charged a 2.5% third party convenience fee. Internet or 855-288-0677 phone only. Visit [www.westalliswi.gov](http://www.westalliswi.gov). Click on e-Services (top), Pay Real Estate Tax Online; select your property and choose “pay taxes online” from the drop down list (Property Search Data). Allow 3 business days for the City to receive credit card funds. Penalty & interest calculations are based on the date funds are received by the City, not the date on your credit card confirmation.

• **City Hall—Treasurers' Office**— 7525 West Greenfield Avenue- the hours are Monday - Friday 8 a.m.-5 p.m. We are **closed** December 24<sup>th</sup> and 25<sup>th</sup> and January 1<sup>st</sup>.