CITY OF WEST ALLIS RESOLUTION R-2024-0163

A RESOLUTION TO RESCIND PERSONAL PROPERTY TAXES ON MULTIPLE ACCOUNTS

WHEREAS, the City West Allis City Assessor has determined that the following errors have occurred on the 2023 assessment roll:

- 1. Personal Property Account No. 30515 Trillium Care Group located at 2363 S. 102 St. was discovered to not be located in the taxation district in accordance with Wisconsin Statute Section 74.33(1) (d).
- 2. Personal Property Account No. 24020 Jewelry by MJC located at 10923 W. Lincoln Ave. was discovered to not be located in the taxation district in accordance with Wisconsin Statute Section 74.33(1) (d).
- 3. Personal Property Account No. 30216 Abood Mughrabi, LLC located at 6722 W. Lincoln Ave. was discovered to not be located in the taxation district in accordance with Wisconsin Statute Section 74.33(1) (d).
- 4. Personal Property Account No. 23000 Rainbow Sales located at 1637 S. 83 St. was discovered to not be located in the taxation district in accordance with Wisconsin Statute Section 74.33(1) (d).
- 5. Personal Property Account No. 30438 Fither, LLC located at 7207 W. Greenfield Ave., Unit 1 was discovered to not be located in the taxation district in accordance with Wisconsin Statute Section 74.33(1) (d).
- 6. Personal Property Account No. 30572 M&ZH, Inc. located at 1427 S. 108 St. was discovered to not be located in the taxation district in accordance with Wisconsin Statute Section 74.33(1) (d).

WHEREAS, based upon the City Assessor's reconsideration of these matters, in accordance with the assessment methods which conform to statutory requirements, and which are outlined in the Wisconsin Property Assessment Manual, the City Assessor has concluded that the assessed values of the subject properties on January 1, 2023, should be corrected as follows:

- 1. For Personal Property Account No. 30063, the assessment roll for January 1, 2023, shows an erroneous value of \$8,700. The assessment roll should reflect a Total Assessed Value of \$0.
- 2. For Personal Property Account No. 30515, the assessment roll for January 1, 2023, shows an erroneous value of \$5,100. The assessment roll should reflect a Total Assessed Value of \$0.
- 3. For Personal Property Account No. 24020, the assessment roll for January 1, 2023, shows an erroneous value of \$3,100. The assessment roll should reflect a Total Assessed Value of \$0.
- 4. For Personal Property Account Nos. 30216, the assessment roll for January 1, 2023, shows erroneous values of \$8,500. The assessment roll should reflect Total Assessed Values of \$0.
- 5. For Personal Property Account No. 23000, the assessment roll for January 1, 2023, shows an erroneous value of \$8,700. The assessment roll should reflect a Total Assessed Value of \$0.
- 6. For Personal Property Account No. 30438, the assessment roll for January 1, 2023, shows an erroneous value of \$11,500. The assessment roll should reflect a Total Assessed Value of \$0.
- 7. For Personal Property Account No. 30572, the assessment roll for January 1, 2023, shows an erroneous value of \$13,600. The assessment roll should reflect a Total Assessed Value of \$0.

WHEREAS, the Common Council, the governing body of the taxation district, finds that the assessment of the personal property for the year 2023 included property not located in the taxation district, and therefore the City Council should rescind the part of the general property tax which was assessed in error in accordance with Wisconsin Statutes Section 74.33(l)(c) and(d); and

WHEREAS, the Common Council hereby intends to cancel the tax on the difference between the erroneous total values and the correct total values of these accounts, so that if the property owner has already paid the tax based upon the erroneous value, the difference should be refunded the taxpayer, and if the taxpayer has not yet paid the tax a corrected tax bill should be sent to the property owner.

NOW THEREFORE, BE IT RESOLVED by the Common Council of the City of West Allis, Milwaukee County, Wisconsin, that the following property taxes for the 2023 tax year are hereby rescinded:

- 1. Personal Property Account No. 30063 \$246.50
- 2. Personal Property Account No. 30515 \$144.49
- 3. Personal Property Account No. 24020 \$87.83
- 4. Personal Property Account No. 30216 \$240.82
- 5. Personal Property Account No. 23000 \$246.50
- 6. Personal Property Account No. 30438 \$325.82
- 7. Personal Property Account No. 30572 \$385.32

SECTION 1: <u>ADOPTION</u> "R-2024-0163" of the City Of West Allis Municipal Resolutions is hereby *added* as follows:

ADOPTION

R-2024-0163(Added)

PASSED AND ADOPTED BY THE CITY OF WEST ALLIS COUNCIL APRIL 23, 2024.

	AYE	NAY	ABSENT	ABSTAIN
Ald. Ray Turner	X			
Ald. Kimberlee Grob	X			
Ald. Chad Halvorsen	X			
Ald. Marissa Nowling	X		<u></u>	
Ald. Suzzette Grisham	X			
Ald. Danna Kuehn	X		, <u> </u>	
Ald. Dan Roadt	X		, <u> </u>	
Ald. Patty Novak	X		<u></u>	
Ald. Kevin Haass	X		, <u> </u>	
Ald. Marty Weigel	X			<u> </u>
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Attest Presiding Officer

Rebecca Grill, City Clerk, City Of West Allis

Dan Devine, Mayor, City Of West Allis

