

..Title

Resolution approving Rescission/Refund of Property Taxes.

..Body

WHEREAS, the following property taxes were assessed improperly, per Wisconsin State Statute 74.33 (1) (d), which states that the property is not located in the taxation district for which the tax roll was prepared, and a rescission, and as noted below, a refund of the taxes if paid, are appropriate:

Peak Physique	Reduce Value: (\$100,700)
8303 W Becher Street	
West Allis, WI 53219	
<u>(ID #28716)</u>	Reduction in 2018 Property Taxes: (\$2,767.66); and

WHEREAS, Wisconsin State Statutes 70.511 (2) requires refund of property taxes so assessed when there is a reduction in the property value and a corresponding rescission of the tax due is appropriate.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and the Common Council of the City of West Allis that the proper City Officials are hereby authorized and directed to rescind and refund the total sum of \$2,767.66, for said property.

BE IT FURTHER RESOLVED that the proper City Officials are authorized and directed to seek compensation from the other taxing entities per Wisconsin State Statutes 74.41.



Jason Williams
City Assessor
City Assessor's Office
jwilliams@westalliswi.gov
414.302.8230

MEMORANDUM

TO: Peggy Steeno, Director of Finance
FROM: Jason Williams, City Assessor
DATE: April 11, 2019
SUBJECT: Corrected Palpable Error under 70.43 and 74.33

Personal Property Account: 28716
Property Address: 8303 W. Becher St.
Class: 2
Error: D

Assessed Value:	\$107,300	Taxes Billed:	\$2,949.06
Corrected Value:	\$6,600	Corrected Taxes:	\$181.40
Net Change:	-\$100,700	Net Change:	-\$2,767.66

Reason for change

The property owner did not return the 2018 Prepared Statement of Personal Property. Staff conducted a drive-by inspection and relied on comparables of other fitness facilities within the City to estimate a value of \$107,300 and dooamage assessment. When the property owner received the tax bill he contacted the Assessor's office to notify the City that the assets assessed were excessive and did not exist. Staff conducted an interior inspection and determined that this particular fitness facility did not contain as many personal property assets as a typical fitness facility. The record was corrected to indicate an accurate account of personal property assets. Tax bill is shown to have been paid.

STATE OF WISCONSIN
PERSONAL PROPERTY TAX BILL FOR 2018

CITY OF WEST ALLIS
MILWAUKEE COUNTY

BILL NUMBER: 23888

IMPORTANT: - Correspondence should refer to parcel number.
- See reverse side for important information.
- Be sure this description covers your property. This description is for property tax bill only and may not be a full legal description.

PEAK PHYSIQUE LLC
2236 S 83RD ST
WEST ALLIS WI 53219

Property Address: 8303 W BECHER ST Parcel #: 28716
Alt. Parcel #:

Table with 6 columns: Assessed Value Land, Ass'd. Value Improvements, Total Assessed Value, Ave. Assmt. Ratio, Net Assessed Value Rate, Est. Fair Mkt. Land, Est. Fair Mkt. Improvements, Total Est. Fair Mkt., A Star in this box means Unpaid Prior Year Taxes, School taxes reduced by school levy tax credit.

Table with 6 columns: Taxing Jurisdiction, 2017 Est. State Aids Allocated Tax Dist., 2018 Est. State Aids Allocated Tax Dist., 2017 Net Tax, 2018 Net Tax, % Tax Change. Includes rows for STATE OF WISCONSIN, MILWAUKEE COUNTY, CITY OF WEST ALLIS, MATC, MMSD, WA/WM SCHOOL DIST, and Total.

Table with 3 columns: Make Check Payable to (TREASURER, CITY OF WEST ALLIS, 7525 W GREENFIELD AVE, WEST ALLIS WI 53214, 414.302.8221), Full Payment Due On or Before January 31, 2019 (\$2,949.06), Net Property Tax (2,949.06).

FOR TREASURERS USE ONLY
PAYMENT _____
BALANCE _____
DATE _____

TOTAL DUE FOR FULL PAYMENT
Pay By January 31, 2019
\$ 2,949.06
Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty. Failure to pay on time. See reverse.

PLEASE RETURN LOWER PORTION WITH REMITTANCE

PERSONAL PROPERTY TAX BILL FOR 2018

Bill #: 23888
Parcel #: 28716
Alt. Parcel #:

Table with 2 columns: Total Due For Full Payment (\$2,949.06), Pay to Local Treasurer By Jan 31, 2019

OR PAY INSTALLMENTS OF:

Table with 2 columns: 1ST INSTALLMENT (\$2,949.06 BY January 31, 2019), 2ND INSTALLMENT (\$0.00 BY March 31, 2019), 3RD INSTALLMENT (\$0.00 BY May 31, 2019)

Check For Billing Address Change.

PEAK PHYSIQUE LLC
2236 S 83RD ST
WEST ALLIS WI 53219

FOR TREASURERS USE ONLY
PAYMENT _____
BALANCE _____
DATE _____

PA-686/3 (R. 8-15)