

..Title

Resolution approving Rescission/Refund of Property Taxes.

..Body

WHEREAS, the following property taxes were assessed improperly, per Wisconsin State Statute 74.33 (1) (c), which states that the property is exempt by law from taxation, and a rescission, and if applicable, a refund of the taxes if paid, are appropriate:

First-Ring Industrial Redevelopment Enterprise	Eliminate Value: (\$122,600)
City of West Allis Housing Department	
9235 W National Avenue	
West Allis, WI 53214	
<u>(ID #479-0784-001)</u>	Reduction in 2018 Property Taxes: (\$3,369.56); and

WHEREAS, Wisconsin State Statute 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 the total sum of \$3,369.56, 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.

STATE OF WISCONSIN
REAL ESTATE PROPERTY TAX BILL FOR 2018
 CITY OF WEST ALLIS
 MILWAUKEE COUNTY

BILL NUMBER: 245412

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.

ACRES: 0.215

FIRST-RING INDUSTRIAL REDEVELOPMENT ENTERPRISE,
 CITY OF WEST ALLIS HOUSING DEPARTMENT
 7525 W GREENFIELD AVE
 WEST ALLIS WI 53214

SEC 05, T 06 N, R 21 E
 PLAT: N/A-NOT AVAILABLE
 MCGEOCH HIGHLANDS LOTS 6 & 7 BLK 7

Property Address: 9235 W NATIONAL AVE

Parcel #: 479-0784-001
 Alt. Parcel #:

Assessed Value Land 49,000	Ass'd. Value Improvements 73,600	Total Assessed Value 122,600	Ave. Assmt. Ratio 0.9721	Net Assessed Value Rate (Does NOT reflect credits) 0.027484213
Est. Fair Mkt. Land 50,400	Est. Fair Mkt. Improvements 75,700	Total Est. Fair Mkt. 126,100	<input type="checkbox"/> A Star in this box means Unpaid Prior Year Taxes	School taxes reduced by school levy tax credit \$ 235.36

Taxing Jurisdiction	2017		2018		2017 Net Tax	2018 Net Tax	% Tax Change
	Est. State Aids Allocated Tax Dist.	Est. State Aids Allocated Tax Dist.	2017 Net Tax	2018 Net Tax			
STATE OF WISCONSIN						0.00	
MILWAUKEE COUNTY	3,483,008	3,484,423	614.60	619.12		0.7%	
CITY OF WEST ALLIS	11,223,524	11,107,912	1,379.31	1,413.05		2.4%	
MATC	3,756,892	3,726,790	152.95	154.71		1.2%	
MMSD			209.90	213.96		1.9%	
WA/WM SCHOOL DIST	46,838,448	53,547,904	1,110.08	968.72		-12.7%	
Total	65,301,872	71,867,029	3,466.84	3,369.56		-2.8%	
		First Dollar Credit	74.72	66.77		-10.6%	
		Lottery & Gaming Credit	130.76	162.15		24.0%	
		Net Property Tax	3,261.36	3,140.64		-3.7%	

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
 \$3,140.64

Or pay the following installments to:
 960.80 DUE BY 01/31/2019
 1089.92 DUE BY 03/31/2019
 1089.92 DUE BY 05/31/2019

Net Property Tax 3,140.64

FOR TREASURERS USE ONLY
 PAYMENT _____
 BALANCE _____
 DATE _____

TOTAL DUE FOR FULL PAYMENT
 Pay By January 31, 2019
 ▶ \$ 3,140.64
 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 ▼

TREASURER
 CITY OF WEST ALLIS
 7525 W GREENFIELD AVE
 WEST ALLIS WI 53214

REAL ESTATE PROPERTY TAX BILL FOR 2018

Bill #: 245412
 Parcel #: 479-0784-001
 Alt. Parcel #:

Total Due For Full Payment \$3,140.64
 Pay to Local Treasurer By Jan 31, 2019

Check For Billing Address Change.

FIRST-RING INDUSTRIAL REDEVELOPMENT ENTERPRISE,
 CITY OF WEST ALLIS HOUSING DEPARTMENT
 7525 W GREENFIELD AVE
 WEST ALLIS WI 53214

OR PAY INSTALLMENTS OF:

1ST INSTALLMENT Pay to Local Treasurer \$960.80 BY January 31, 2019	2ND INSTALLMENT Pay to Local Treasurer \$1,089.92 BY March 31, 2019
3RD INSTALLMENT Pay to Local Treasurer \$1,089.92 BY May 31, 2019	

FOR TREASURERS USE ONLY
 PAYMENT _____
 BALANCE _____
 DATE _____



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: July 26, 2019
SUBJECT: Corrected Palpable Error under 70.43 and 74.33

Tax Key: 479-0784-001
Property Address: 9235 W. National Ave.
Class: 2
Error: C

Assessed Value:	\$122,600	Taxes Billed:	\$3,369.56
Corrected Value:	\$0	Corrected Taxes:	\$0
Net Change:	-\$122,600	Net Change:	-\$3,369.56

Reason for change

Assessment staff reviewed the December 2017 sale of the subject property from Milwaukee County to First-Ring Industrial Redevelopment Enterprise, Inc. Staff was not familiar with FIRE and mistakenly listed the property as taxable.

Board of Review

Per State Statute 70.43(3) this correction of error was referred to and certified by the Board of Review on July 17, 2019.