CITY OF WEST ALLIS
RESOLUTION R-2023-0021

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 2022 assessment roll:

1. Personal Property Account No. 30103 RPM Midwest Sales, Inc. located at 10909 W. Greenfield Ave., Unit 200 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. 28152 Trike Property Management located at 6519 W. Greenfield 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. 30118 All State Insurance located at 7046 W. Greenfield 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 Nos. 24617 and 25032 Brotoloc South, Inc. located at 5812 W. Burnham 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. 28936 Ebenezer Childcare located at 1136 S. 108 St. is exempt by law from taxation in accordance with Wisconsin Statute Section 74.33(1) (c).

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, 2022, should be corrected as follows:

1. For Personal Property Account No. 30103, the assessment roll for January 1, 2022, shows an erroneous value of $1,000. The assessment roll should reflect a Total Assessed Value of $0.

2. For Personal Property Account No. 28152, the assessment roll for January 1, 2022, shows an erroneous value of $2,600. The assessment roll should reflect a Total Assessed Value of $0.

3. For Personal Property Account No. 30118, the assessment roll for January 1, 2022, shows an erroneous value of $20,300. The assessment roll should reflect a Total Assessed Value of $0.

4. For Personal Property Account Nos. 24617 and 25032 the assessment roll for January 1, 2022, shows erroneous values of $6,300 and $1,500. The assessment roll should reflect Total Assessed Values of $0.
5. For Personal Property Account No. 28936, the assessment roll for January 1, 2022, shows an erroneous value of $78,100. 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 2022 included property not located in the taxation district and an error on an account that should have been tax exempt by law, 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 2022 tax year are hereby rescinded:

1. Personal Property Account No. 30103 $28.24

2. Personal Property Account No. 28152 $73.79

3. Personal Property Account No. 30118 $573.10

4. Personal Property Account Nos. 24617 and 25032 $177.86 and $42.34

5. Personal Property Account No. 28936 $2,204.86

SECTION 1: **ADOPTION** "R-2023-0021" of the City Of West Allis Municipal Resolutions is hereby *added* as follows:

A D O P T I O N

R-2023-0021*(Added)*

PASSED AND ADOPTED BY THE CITY OF WEST ALLIS COUNCIL _____.

	AYE	NAY	ABSENT	ABSTAIN
Ald. Vince Vitale	_____	_____	_____	_____
Ald. Ray Turner	_____	_____	_____	_____
Ald. Tracy Stefanski	_____	_____	_____	_____
Ald. Marty Weigel	_____	_____	_____	_____
Ald. Suzzette Grisham	_____	_____	_____	_____
Ald. Danna Kuehn	_____	_____	_____	_____
Ald. Thomas Lajsic	_____	_____	_____	_____
Ald. Dan Roadt	_____	_____	_____	_____
Ald. Rosalie Reinke	_____	_____	_____	_____
Ald. Kevin Haass	_____	_____	_____	_____

Attest

_____
Rebecca Grill, City Clerk, City Of West Allis

Presiding Officer

_____
Dan Devine, Mayor, City Of West Allis