## HUSCHBLACKWELL

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January 27, 2017

## VIA PERSONAL SERVICE

City of West Allis Clerk 7525 W. Greenfield Avenue West Allis, WI 53214

> Re: 805 S. 72<sup>nd</sup> Street, West Allis Tax Key No. 04620

RECEIVED

JAN 3 0 2017

CITY OF WEST ALLIS CITY CLERK

Dear Sir or Madam:

On behalf of Dawes Rigging and Crane Rental, Inc. ("Dawes"), and pursuant to Wis. Stat. §§ 70.43, 74.33 and 74.35, we file this claim for unlawful tax against the City of West Allis ("City") to recover that amount of the general property tax imposed on the above-referenced personal property ("Property") for the City's January 1, 2015 and 2016 assessments (the "Assessments").

For both years, following the Wisconsin Legislature's revision of Wis. Stat. § 70.111(22) and pursuant thereto, Dawes's Property qualifies for exemption from taxation. The City's Assessments against exempt property are unlawful pursuant to Wis. Stat §§ 70.43, 74.33 and 74.35. The Assessments included \$6,751,477 of exempt property in 2015 and \$3,843,167 of exempt property in 2016. Accordingly, Dawes's refund claim is in the amount of no less than \$183,500 for 2015 and no less than \$105,000 for 2016, plus any interest as provided by law.

Dawes has complied with the procedures for objecting to the Assessments under Wis. Stat. §§ 70.43, 74.33 and 74.35. Despite the unlawful tax of the Property, Dawes has or will timely pay in full the tax alleged to be due.

By this letter, Dawes has stated a valid claim to recover taxes paid with respect to the unlawful assessment on the Property for the 2015 and 2016 tax years. Dawes respectfully requests that the City act on this claim within 90 days from the date of service thereof.

Contact the undersigned with any questions regarding this matter.

Very truly yours,

oseph A. Pickart

## **SERVICE AND PROCESSING OF CLAIMS**

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