Title: Approve Rescission/Refund of Property Taxes

WHEREAS, the following property taxes were assesses improperly, per Wisconsin State Statute 74.33 (1) (a), which states that a clerical error has been made in the description of the property or in the computation of the, and a rescission, and as noted below, a refund of the taxes if paid, are appropriate:

Patricia C. Stanik PHD LLC	Reduce Value: (\$30,350)
2448 S 102 St Ste. 270	
West Allis, WI 53227	
<u>(ID #28659)</u>	Reduction in <b>2018</b> Property Taxes: (\$834.13); and

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

Milwaukee County	Eliminate Value: (\$100)
19** 62 St	
West Allis, WI 53219	
<u>(ID #475-0039-001)</u>	Reduction in <b>2018</b> Property Taxes: (\$2.74); and

WHEREAS, the following property taxes were assesses 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:

Motivation Central Station	Eliminate Value: (\$1,200)
2185 S 83 St	
West Allis, WI 53219	
<u>(ID #28020)</u>	Reduction in 2018 Property Taxes: (\$32.98); and

WHEREAS, the following property taxes were assesses improperly, per Wisconsin State Statute 74.33 (1) (e), which states that a double assessment has been made, and a rescission, and as noted below, a refund of the taxes if paid, are appropriate:

Six Points East LLC	Reduce Value: (\$543,400)
6330 W Greenfield Ave	
West Allis, WI 53214	Reduction in <b>2016</b> Property Taxes: (\$14,847.13)
<u>(ID #439-0400-001)</u>	REFUND DUE (originally paid)

Six Points East LLC	
6330 W Greenfield Ave	
West Allis, WI 53214	
(ID #439-0400-001)	

Reduce Value: (\$543,400)

Reduction in **2017** Property Taxes: (\$15,366.06) *REFUND DUE (originally paid)*; 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 the sum of \$31,083.04, \$869.85 from the 2018 Property Tax Bill, \$15,366.06 from the 2017 Property Tax Bill and \$14,847.13 from the 2016 Property Tax Bill for said properties.

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: January 29, 2019

SUBJECT: Corrected Palpable Error 70.43

Personal Property Account:28659Property Address:2448 S. 102 St., Ste 270

Assessed Value:	\$30,900	Taxes Billed:	\$849.25
Corrected Value:	\$550	Corrected Taxes:	\$15.12
Net Change:	-\$30,350	Net Change:	-\$834.13

# Reason for change

Owner submitted Statement of Personal Property on May 3, 2018 via email. The statement was never entered into the system by staff for review. Another staff member incorrectly identified the account as a non-responsive doomage account and calculated an assessed value based on comparable doctor's offices. Owner did not appeal at Board of Review and only contacted the City Assessor's Office after receiving the tax bill.

Given that the statement of personal property was in fact submitted via email on May 3, 2018 a palpable error is determined and the reported assets are accepted with the addition of a 10% doomage assessment penalty.



Check For Billing Address Change.

PATRICIA C. STANIK PHD LLC 2448 S 102 ST STE 270 WEST ALLIS WI 53227

### STATE OF WISCONSIN PERSONAL PROPERTY TAX BILL FOR 2018 CITY OF WEST ALLIS

MILWAUKEE COUNTY

Bill	#:	23853
_		

#### Parcel #: 28659

BILL NUMBER: 23853

### Alt. Parcel #:

For Full Payment asurer By Jan 31, 2019	\$849.25					
 OR PAY INSTALLMENTS OF:						
1ST INSTALLMENT Pay to Local Treasurer \$849.25 BY January 31, 2019	2ND INSTALLMENT Pay to Local Treasurer \$0.00 BY March 31, 2019					
3RD INSTALLMENT Pay to Local Treasurer \$0.00 BY May 31, 2019	B1 Weller 01, 2013					

Amount Enclosed \$

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.

Net Property Tax

### STATE OF WISCONSIN PERSONAL PROPERTY TAX BILL FOR 2018 CITY OF WEST ALLIS

MILWAUKEE COUNTY

PATRICIA C. STANIK PHD LLC 2448 S 102 ST STE 270 WEST ALLIS WI 53227

Property Address: 2448	S 102 ST		Parcel #: Alt. Parcel #		659		
Assessed Value Land Personal Prop.	Ass'd. Value Improvements Personal Prop.	Total Assessed Value 30,900	Ave. Assmt. R 0.9721		Net Assessed Value Rate (Does NOT reflect credits)		0.027484213
Est. Fair Mkt. Land Personal Prop	Est. Fair Mkt. Improvements Personal Prop.	Total Est. Fair Mkt. 31,800	A Star In this means Unpa Year Taxes		School taxes reduced by school levy tax credit		\$59.32
Taxing Jurisdiction	2017 Est. State A		te Aids	201	7 2018		% Tax
STATE OF WISCONSIN MILWAUKEE COUNTY CITY OF WEST ALLIS MATC MMSD WA/WM SCHOOL DIST	Allocated Tax	3, 11, 3,	Tax Dist. , 484, 423 , 107, 912 , 726, 790 547, 904	Net T	ax Net Ta		Change 100.0° 100.0% 100.0%
Total Parcel #: 28659	First Dollar C Lottery & Gan	redit	867,029			849.25	100.0%
	Net Property					849.25	100.0%

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 \$849.25 Or pay the following installments to: 849.25 DUE BY 01/31/2019 0.00 DUE BY 03/31/2019 0.00 DUE BY 05/31/2019

TOTAL DUE FOR FULL	PAYMENT	
Pay By January 31, 2019		8-15)
▶ \$	849.25	°A-686/3 (R. E
Warning: If not paid by due dates,	installment option is lost	2
and total tax is delinquent subject to	interest and, if applicable,	80
penalty. Failure to pay on the	me. See reverse.	4

849.25



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: January 9, 2019

SUBJECT: Corrected Palpable Error 70.43

Tax Key: 475-0039-001 Property Address: 1900 Block S. 62 St. Assessed Value: \$100 Taxes Billed: \$1,228.21 Corrected Value: \$0 Corrected Taxes: \$1,225.47 Net Change: -\$100 Net Change: -\$2.74

# **Reason for change**

The subject property transferred from Plating Engineering Co., et al to Milwaukee County on October 25, 2017. The property was owned by a government entity as of January 1, 2018 and should have been listed on the 2018 assessment roll as exempt. Tax bill includes \$1,225.47 of delinquent water charges.



Check For Billing Address Change.

COUNTY OF MILWAUKEE 901 N 9TH ST #102 MILWAUKEE WI 53233

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

MILWAUKEE COUNTY

Bill#: 242172

Parcel #: 475-0039-001

Alt. Parcel #:

or Full Payment surer By Jan 31, 2019	\$1,228.21
	ALLMENTS OF:
1ST INSTALLMENT Pay to Local Treasurer	2ND INSTALLMENT Pay to Local Treasurer
\$1,228.21	\$0.00

 BY January 31, 2019
 BY March 31, 2019

 **3RD INSTALLMENT** Payto Local Treasurer

 Payto Local Treasurer
 \$ 0 . 0 0

 BY May 31, 2019
 BY May 31, 2019

Amount Enclosed \$\_

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

MILWAUKEE COUNTY

COUNTY OF MILWAUKEE 901 N 9TH ST #102 MILWAUKEE WI 53233 BILL NUMBER: 242172 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: 0.611 SEC 03, T 06 N, R 21 E PLAT: N/A-NOT AVAILABLE ASSESSORS PLAT NO 268 LOT 22 N 30 FT OF LOT 21 BLK 8

Assessed Value Land 100	Ass'd. Value Improvements	Total Asse	ssed Value 100	Alt. Parcel Ave. Assmt. 0 . 972	Ratio	Net Assessed \ (Does NOT reflect		0.	027484213
Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Es	<b>t. Fair Mkt.</b> 100	A Star in the means University Year Taxes	baid Prior	School taxes re school levy tax	educed by		\$0.19
Taxing Jurisdiction STATE OF WISCONSIN MILWAUKEE COUNTY CITY OF WEST ALLIS MATC MMSD WA/WM SCHOOL DIST	Allocated 3 11 3	te Aids	11, 3,	te Aids	201 Net 1		2018 Net Tax	0.00 0.50 1.15 0.13 0.17 0.79	% Tax Change 1.8% 8.3% -13.2%
Total Parcel #: 475-0039-001	First Dolla	<b>Gaming Cre</b>	,	867,029		2.83		2.74	-3.2%
Make Check Payable to: TREASURER CITY OF WEST ALLIS 7525 W GREENFIELD AVE WEST ALLIS WI 53214 414.302.8221	Or pay	the following i 228,21 D0 0.00 D0	\$1,228 nstallments IE BY 01 IE BY 03	to:		let Property Ta BELQ WATER C	IX HARGES		2.74 1,225.47

		1
Ì	TOTAL DUE FOR FULL PAYMENT	6
	Pay By January 31, 2019	1-10
	▶ \$ 1,228.21	Ľ,
	Warning: If not paid by due dates, installment option is lost	A-686/3
	and total tax is delinquent subject to interest and, if applicable,	681
	penalty. Failure to pay on time. See reverse.	k

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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: January 9, 2019

SUBJECT: Corrected Palpable Error 70.43

Personal Property Account:28020Property Address:2185 S. 83 St.

Assessed Value:	\$1,200	Taxes Billed:	\$32.98
Corrected Value:	\$0	Corrected Taxes:	\$0
Net Change:	-\$1,200	Net Change:	-\$32.98

# Reason for change

Owner contacted the Assessor's office to notify the City that Motivation Central Station went out of business and is no longer in operation as of December 2017.



Check For Billing Address Change.

MOTIVATION CENTRAL STATION 2185 S 83 ST WEST ALLIS WI 53219

### STATE OF WISCONSIN PERSONAL PROPERTY TAX BILL FOR 2018 CITY OF WEST ALLIS

MILWAUKEE COUNTY

Bill #:	23503
Parcel #:	28020

# Alt. Parcel #:

HE HOUR						
Total Due F Pay to Local Trea	\$32.98					
	OR PAY INST.	ALLMENTS OF:				
	1ST INSTALLMENT Pay to Local Treasurer \$32.98	2ND INSTALLMENT Pay to Local Tressurer \$0.00				
	BY January 31, 2019	BY March 31, 2019				
	3RD INSTALLMENT Pay to Local Treasurer \$0.00					

Amount Enclosed \$

BY May 31, 2019

### STATE OF WISCONSIN PERSONAL PROPERTY TAX BILL FOR 2018 CITY OF WEST ALLIS MILWAUKEE COUNTY

BILL NUMBER: 23503 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.

MOTIVATION CENTRAL STATION 2185 S 83 ST WEST ALLIS WI 53219

ersonal Prop.	Ass'd. Value Improvements Personal Prop.	Total Asses	sed Value 1,200	<b>Ave. Assr</b> 0 , 91	nt. Ratio 721	Net Assessed V (Does NOT reflect	alue Rate credits)	0.	.027484213
<b>st. Fair Mkt. Land</b> ersonal Prop	Est. Fair Mkt. Improvements Personal Prop.	Total Est	. Fair Mkt. 1,200		this box Inpaid Prior tes	School taxes re school levy tax	duced by credit		\$2.30
xing Jurisdiction	2017 Est. State Allocated Ta	Aids	20 Est. Sta Allocated	te Aids	201 Net T		2018 Net Tax		% Tax
TATE OF WISCONSIN LLWAUKEE COUNTY ITY OF WEST ALLIS ATC ASD	11,2	83,008 23,524 56,892	3, 11,	,484,423 ,107,912 ,726,790	1961 1	0.50 1.13 0.12	Net 14X	0.00 6.06 13.83 1.51	Change
ASD A/WM SCHOOL DIST	46,8	38,448	53,	,547,904		0.17 0.91		2.09 9.49	
Total	First Dollar (			867,029		2.83		32.98	
ircel #: 28020	Lottery & Ga Net Property		lit			2.83		32.98	
Ake Check Payable to: REASURER TY OF WEST ALLIS	Full Payn	nent Due On o	\$32.9	anuary 31, 2019 8	N	et Property Ta	x		32.98
25 W GREENFIELD AVE ST ALLIS WI 53214 4.302.8221		0.00 DUE	E BY 01 E BY 03	to: /31/2019 /31/2019 /31/2019					

TOTAL DUE FOR FULL PAYMENT	1
	2
Pay By January 31, 2019	2
▶ \$ 32.98	Ë
Warning: If not paid by due dates, installment option is lost	-686/3
and total tax is delinquent subject to interest and, if applicable,	88
penalty. Failure to pay on time. See reverse.	Ř



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: January 9, 2019

**SUBJECT:** Corrected Palpable Error 70.43

Tax Key: 439-0400-001 Property Address: 6330 W. Greenfield Ave. 2017 Assessed Value: \$2,011,100 Taxes Billed: \$56,844.41 Corrected Value: \$1,467,700 Corrected Taxes: \$41,478.35 Net Change: -\$543,400 Net Change: -\$15,366.06 2016 Assessed Value: \$2,011,100 Taxes Billed: \$54,933.12 Corrected Value: \$1,467,700 Corrected Taxes: \$40,085.99 Net Change: -\$543,400 Net Change: -\$14,847.13

# Reason for change

The overall development consists of ground floor commercial space owned by Six Points East, LLC and residential condominiums and underground parking owned by individuals.

For several years the Assessor's office had been assessing the residential underground parking with the commercial space. This was done in error as the underground parking stalls should have been assessed to each of the residential condominium owners. Since then the record has been corrected and the underground parking stalls are now being assessed to the residential condominium owners.



Check For Billing Address Change.

SIX POINTS EAST LLC 8575 W FOREST HOME STE 140 GREENFIELD WI 53228

### STATE OF WISCONSIN REAL ESTATE PROPERTY TAX BILL FOR 2016 CITY OF WEST ALLIS

MILWAUKEE COUNTY

Bill#: 137274

Parcel #: 439-0400-001

#### Alt. Parcel #:

- 1	Total Due For Full Payment Pay to Local Treasurer By Jan 31, 2017	\$54,	933.12
		transfer and the	

	ALLMENTS OF:
1ST INSTALLMENT	2ND INSTALLMENT
Pay to Local Treasurer	Pay to Local Treasurer
\$18,710.28	\$18,111.42
BY January 31, 2017	BY March 31, 2017
3RD INSTALLMENT	
Pay to Local Treasurer	
\$18,111.42	
BY May 31, 2017	

Amount Enclosed \$\_\_\_\_\_

#### STATE OF WISCONSIN REAL ESTATE PROPERTY TAX BILL FOR 2016 CITY OF WEST ALLIS

MILWAUKEE COUNTY

6330 W GREENFIELD AVE UNIT 101

SIX POINTS EAST LLC 8575 W FOREST HOME STE 140 GREENFIELD WI 53228

Property Address:

BILL NUMBER: 137274 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: 0.033 SEC 34, T 07 N, R 21 E PLAT: N/A-NOT AVAILABLE FIRST ADDENDUM TO SIX POINTS EAST CONDOMINIUM SE 1/4 SEC 34-7-21 UNIT 1

Parcel #: 439-0400-001 Alt. Parcel #: Assessed Value Ave. Assmt. Ratio

				Alt. Marc	-чі <i>п</i> .			
Assessed Value Land 100,800	Ass'd. Value Improvements 1, 910, 300		<b>ssed Value</b> 011,100		130 1	let Assessed Does NOT reflec		0.027322648
Est. Fair Mkt. Land 100, 500	Est. Fair Mkt. Improvements 1,904,600		<b>st. Fair Mkt.</b> 005, 100		nipalu ritor	ichool taxes r ichool levy tax	educed by x credit	\$3,445.92
Taxing Jurisdiction	Est. S	2015 itate Aids ed Tax Dist.	20 Est. Sta Allocated		2015 Net Ta		2016 Net Tax	% Tax Change
STATE OF WISCONSIN				Fox Proc.	1100 1123	342.20	340.14	-0.6%
MILWAUKEE COUNTY		3,594,231		,505,313	10	,352.76	10,215.55	
CITY OF WEST ALLIS		0,950,000		,963,957	21	,748.09	22,223.48	2.2%
MATC		3,976,519	3	,808,851	2	,535.24	2,524.93	
MMSD					3	,518.12	3,509.28	-0.38
WA/WM SCHOOL DIST	4	9,850,483	50	,545,369	16	,164.99	16,135.20	-0.2%
Total		8,371,233	68,	,823,490	54,	661.40	54,948.58	0.5%
Parcel #: 439-0400-001		ar Credit Gaming Cre	dit			63.65	65.46	2.8%
alcel#. 435-0400-001	Net Prop	erty Tax			54,	597.75	54,883.12	0.5%
Make Check Payable to: TREASURER CITY OF WEST ALLIS	Full	Payment Due On	or Before J \$54,933		Ne	t Property T RE INSPECT	ax FION FEE	54,883.12
25 W GREENFIELD AVE         Or pay the following installments to:           ST ALLIS WI 53214         18710.28 DUE BY 01/31/2017           4.302.8221         18111.42 DUE BY 03/31/2017           18111.42 DUE BY 05/31/2017         18111.42 DUE BY 05/31/2017								

I		
1	TOTAL DUE FOR FULL PAYMENT	1
	Pay By January 31, 2017	ÚP o
	▶ \$ 54,933.12	g
	Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable,	0000
I	penalty. Failure to pay on time. See reverse.	



Check For Billing Address Change.

SIX POINTS EAST LLC 8575 W FOREST HOME STE 140 GREENFIELD WI 53228

### STATE OF WISCONSIN REAL ESTATE PROPERTY TAX BILL FOR 2017 CITY OF WEST ALLIS

MILWAUKEE COUNTY

Bill#: 215001

Parcel #: 439-0400-001

#### Alt. Parcel #:

	Total Due For Full Payment Pay to Local Treasurer By Jan 31, 2018	\$56,844.41			
OR PAY INSTALLMENTS OF:					

Pay to Local Treasurer	Pay to Local Treasurer
\$19,360.11	\$18,742.15
BY January 31, 2018	BY March 31, 2018
3RD INSTALLMENT	
Pay to Local Treasurer	1
\$18,742.15	
BY May 31, 2018	

Amount Enclosed \$

### STATE OF WISCONSIN REAL ESTATE PROPERTY TAX BILL FOR 2017 CITY OF WEST ALLIS

MILWAUKEE COUNTY

SIX POINTS EAST LLC 8575 W FOREST HOME STE 140 GREENFIELD WI 53228 BILL NUMBER: 215001 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: 0.033 SEC 34, T 07 N, R 21 E PLAT: N/A-NOT AVAILABLE FIRST ADDENDUM TO SIX POINTS EAST CONDOMINIUM SE 1/4 SEC 34-7-21 UNIT 1

Assessed Value Land 100,800	Ass'd. Value improvements 1, 910, 300	Total Asses 2,0	sed Value	Alt. Parcel #: Ave. Assmt. Ratio 1.0083		et Assessed Val		0.028277623
Est. Fair Mkt. Land 100,000	Est. Fair Mkt. Improvements 1,894,600		Fair Mkt. 94,600 *	A Star in the means Ung Year Taxes	aid Prior	chool taxes red chool levy tax c		\$3,715.17
Taxing Jurisdiction STATE OF WISCONSIN MILWAUKEE COUNTY CITY OF WEST ALLIS	10,	e Aids Tax Dist. 505,313 963,957	2017 Est. State Ald Allocated Tax E 3, 483 11, 223	Dist. 3,008 3,524	22,	340.14 215.55 223.48	<b>2017</b> Net Tax 0.00 10,081.79 22,625.87	) -1.3%
MATC MMSD WA/WM SCHOOL DIST	- ,	808,851 545,369	3,750 46,838		З,	524.93 509.28 135.20	2,508.88 3,443.10 18,209.49	~1.9%
Total Parcel #: 439-0400-001	First Dollar	aming Crec	65,301 lit	L,872		948.58 65.46 883.12	56,869.13 74.72 56,794.41	14.1%
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 Ja \$56,844. Or pay the following installments t 19360.11 DUE BY 01, 18742.15 DUE BY 03			Net Property Tax FIRE INSPECTION FE		DN FEE	56,794.41 50.00