



MEMORANDUM

To: City of Menasha Common Council

From: Peggy Steend, ^{PS} Director of Administrative Services

Date: February 3, 2014

RE: RESOLUTION R-3-14 – Resolution Approving a Partial Property Tax Rescission (The Ponds of Menasha, LLC)

BACKGROUND

Per Wisconsin State Statutes, the removal of Property Taxes needs to be authorized by the Common Council. Statutes enumerate specific conditions under which a rescission is appropriate and necessary. There are currently fifty (50) properties that, due to an error by the Assessor, were incorrectly charged for the 2013 tax year. Therefore, the taxes that were overcharged need to be rescinded.

ANALYSIS

Below are the details and reason that these properties are being presented for partial rescission. In addition, the specific condition as outlined by State Statutes is included:

50 Parcels / The Ponds of Menasha / Various - \$29,811.00 – *(State Statute 74.33 (a) – A clerical error has been made in the description of the property or in the computation of the tax.)* – The Assessor inadvertently classified fifty lots, as detailed on ATTACHMENT A, as buildable, residential lots, when, in fact, all of the parcels are unbuildable at this time due to not being accessible by a public street. Therefore, our records were not correct. This error has been corrected by the Assessor.

FISCAL IMPACT

The impact of the above referenced rescission is dependent on the outcome of the Wisconsin Department of Revenue's (DOR) review of the City's chargeback request as submitted annually by October 1st. The best case for the City would be that it would recover \$17,777.60 from the other taxing authorities as part of the chargeback process.

RECOMMENDATION

Staff recommends that Council authorize this resolution to rescind the above noted taxes as outlined.

RESOLUTION R-3-14

Resolution Approving a Partial Property Tax Rescission

Introduced by Mayor Merkes

Whereas, the property taxes detailed on ATTACHMENT A, and summarized below, were assessed improperly, per Wisconsin State Statutes 74.33 (1) (a), and partial rescission of the tax due is appropriate:

The Ponds of Menasha, LLC
Menasha, WI 54952
(ID #Various)

\$29,811.00

THEREFORE, BE IT RESOLVED by the Mayor and Common Council of the City of Menasha that the proper City Officials are hereby authorized and directed to rescind the sum of \$29,811.00.

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

Passed and approved this _____ day of February, 2014

Donald Merkes, Mayor

Deborah A. Galeazzi, City Clerk

City of Menasha
Ponds of Menasha Subdivision - 2013 Valuation & Tax Bill Change Report

TAXING JURISDICTIONS:	2013 Rate
State of Wisconsin	\$0.1553
Calumet County	\$4.2146
City of Menasha	\$9.6268
Appleton School District	\$8.6017
VOC. Technical College	\$1.8063
Utility District	\$0.6859
Mill Rate Prior to School Tax Credit:	\$25.0906
Less: School Tax Credit	-\$1.2416
Net Mill Rate:	\$23.8490

PARCEL	LOT	2013 - Vacant Land Assessment	2013 Original Tax Bill	2013 Corrected Land Assessment	2013 Corrected Tax Bill
7-01772-05	LOT 6	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-06	LOT 7	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-07	LOT 8	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-08	LOT 9	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-09	LOT 10	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-10	LOT 11	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-11	LOT 12	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-12	LOT 13	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-13	LOT 14	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-14	LOT 15	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-15	LOT 16	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-16	LOT 17	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-17	LOT 18	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-18	LOT 19	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-19	LOT 20	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-20	LOT 21	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-21	LOT 22	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-22	LOT 23	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-23	LOT 24	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-24	LOT 25	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-25	LOT 26	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-26	LOT 27	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-27	LOT 28	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-28	LOT 29	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-29	LOT 30	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-30	LOT 31	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-31	LOT 32	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-32	LOT 33	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-33	LOT 34	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-34	LOT 35	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-62	LOT 63	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-63	LOT 64	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-64	LOT 65	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-65	LOT 66	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-66	LOT 67	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-67	LOT 68	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-68	LOT 69	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-69	LOT 70	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-70	LOT 71	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-71	LOT 72	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-72	LOT 73	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-73	LOT 74	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-74	LOT 75	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-75	LOT 76	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-76	LOT 77	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-77	LOT 78	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-78	LOT 79	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-79	LOT 80	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-80	LOT 81	\$30,000.00	\$715.47	\$5,000.00	\$119.25
7-01772-81	LOT 82	\$30,000.00	\$715.47	\$5,000.00	\$119.25
TOTALS:		\$1,500,000.00	\$35,773.50	\$250,000.00	\$5,962.50

Amount to be Rescinded	\$29,811.00
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