



**MEMORANDUM**

To: City of Menasha Common Council

From: Peggy Steeno, <sup>PS</sup> Director of Administrative Services

Date: February 3, 2014

RE: RESOLUTION R-4-14 – Resolution Approving a Partial Property Tax Rescission / Refund  
(Randolph J. Laux and Emily Laux Revocable Trust)

**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/refund is appropriate and necessary. There is currently one property that, due to an error in the legal description, has been incorrectly charged for the 2012 tax year. Therefore, the taxes that were overcharged need to be rescinded and refunded.

**ANALYSIS**

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

**Parcel 5-00516-14 / Randolph J. Laux and Emily Laux Revocable Trust / 1829 Plank Road - \$1,210.57 –**  
*(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 legal description of the parcels was incorrect, and it impacted the taxable lot size. As a result of the tax listing error in the description, the parcel was incorrectly assessed for excess acreage. Therefore, our records were not correct. This 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 1<sup>st</sup>. The best case for the City would be that it would recover \$738.24 from the other taxing authorities as part of the chargeback process.

**RECOMMENDATION**

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

RESOLUTION R-4-14

Resolution Approving a Partial Property Tax Rescission

Introduced by Mayor Merkes

Whereas, the property taxes were assessed improperly, per Wisconsin State Statutes 74.33 (1) (a), and partial rescission and refund of the tax due is appropriate:

Randolph J. Laux and Emily Laux Revocable Trust  
1829 Plank Road  
Menasha, WI 54952  
(ID #5-00516-14)

\$1,210.57

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 and refund the sum of \$1,210.57.

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

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Donald Merkes, Mayor

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Deborah A. Galeazzi, City Clerk