



## MEMORANDUM

To: City of Menasha Common Council  
From: Peggy Steeno, Director of Administrative Services  
Date: March 2, 2016  
RE: RESOLUTION R-6-16 – Resolution Approving a Property Tax Rescission (Wisconsin Department of Transportation)

### **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 is currently one property that, due to a change of ownership, changing the taxability of the property, was incorrectly charged for the 2015 tax year. Therefore, the taxes that were charged need to be rescinded.

### **ANALYSIS**

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

**Parcel 2-00803-00 / Richard M. and Laura J. Kearns / 1057 Tayco Street - \$4,182.94** – (*State Statute 74.33 (c) – The property is exempt by law from taxation.*) – The Wisconsin Department of Transportation acquired this parcel on July 29, 2014, for the WIS 441 Tri-County reconstruction project. However, the deed indicating the transfer of ownership was not received by the Assessor prior to finalizing the 2015 assessments. In accordance with Wisconsin State Statute 70.11, property owned by the State of Wisconsin is considered exempt from property taxation. Therefore, our records were not correct and the tax bill was issued in error. The property is now classified as tax-exempt 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>, as part of the statutory chargeback process. The best case for the City would be that it would recover \$2,470.92 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-6-16

Resolution Approving a Property Tax Rescission

Introduced by Mayor Merkes

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

Richard M. Kearn  
Laura J. Kearn  
1057 Tayco Street  
Menasha, WI 54952  
(ID #2-00803-00)

\$4,182.94

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 \$4,182.94.

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.

Passed and approved this \_\_\_\_\_ day of March, 2016.

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Donald Merkes, Mayor

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Deborah A. Galeazzi, City Clerk