

OFFICE OF THE CLERK-TREASURER

Gina Kozlik, Clerk-Treasurer

201 DELAFIELD STREET
WAUKESHA, WISCONSIN 53188-3692
TELEPHONE CLERK - 262/524-3550
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FAX 262/524-3888

January 20, 2022

**TO: Jamie Strobl, Finance Department
Bridget Souffrant, Finance Director**

**RE: Claim for Tax Exemption for Ethos 360, Inc.
609 Arcadian Avenue, Waukesha – Tax Key: 291-1302-277-000
1105 Phoenix Drive, Waukesha – Tax Key: 291-1302-427-000**

**Tax Parcel Numbers: 1302-277
1302-427**

Date Claim Served: January 20, 2022

The enclosed is being sent to you for your information and consideration.

Sincerely,

**Gina Kozlik
City of Waukesha Clerk-Treasurer**

Cc: Clerk (original) / Finance / Attorney / Assessor



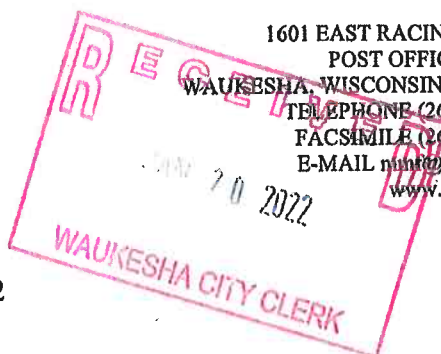
CRAMER, MULTHAUF & HAMMES, LLP

ATTORNEYS AT LAW

TMS
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1211

Matthew M. Fernholz

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January 20, 2022

HAND DELIVERED TO:

Samuel A. Walker, Assessor
Office of the City Assessor
City of Waukesha – City Hall
201 Delafield Street
Waukesha, WI 53188

HAND DELIVERED TO:

Gina Kozlik, Clerk-Treasurer
Office of the Clerk-Treasurer
City of Waukesha – City Hall
201 Delafield Street
Waukesha, WI 53188

Re: *Claim for Tax Exemption for Ethnos360, Inc.*
609 Arcadian Avenue, Waukesha – Tax Key: 291-1302-277-000
1105 Phoenix Drive, Waukesha – Tax Key: 291-1302-427-000

Dear Mr. Walker and Ms. Kozlik:

This office has been retained by Ethnos360, Inc. to dispute the City of Waukesha's determination that the real property located 609 Arcadian Avenue and 1105 Phoenix Drive are not entirely exempt from taxation. Wis. Stat. § 70.11 provides, in part, that "Property described in this section is exempt from general property taxes . . . if it was exempt from the previous year and its use, occupancy or ownership did not change in a way that makes it taxable." There was no change in the use, occupancy or ownership of either property from 2020 to 2021.

The property at 609 Arcadian Avenue was utilized by Global Assist Campus, Inc., which is an integrated auxiliary of Ethnos360, and is designated as a § 501(c)(3) organization by the IRS. That property is occupied by student interns who are recent graduates of Ethnos360 Bible Institute and who are invited to stay on campus for another year to receive additional training while serving in various needed areas of ministry.

As to the property at 1105 Phoenix Drive, the occupant of that property in 2021 was Nathan Culver, an ordained member of Ethnos360 who helps to support missionary endeavors. His ministry at Ethnos360 is an integral part of the training ministry. He also resides there with his wife Olivia Culver, who serves in the child care department. Olivia Culver also provides ministry and child care for married students to allow married couples to attend class.

Under Wis. Stat. § 70.11(4)(a), the following property is exempt from taxation:

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Property owned and used exclusively by educational institutions . . . or by churches or religious, educational or benevolent associations . . . and also including property owned and used for housing for pastors and their ordained assistants, members of religious orders and communities, and ordained teachers, whether or not contiguous to and a part of other property owned and used by such associations or churches.

Please consider this letter a formal request under Wis. Stat. § 74.35(2m) for the City of Waukesha to rescind in whole the property tax shown in the tax roll for 2021, based on the fact that the properties are exempt by law from taxation under Wis. Stat. § 70.11(4). Please also consider this letter a formal claim for repayment of unlawful taxes under Wis. Stat. § 74.35. The amount of the claim is the amount of the taxes that are due for each property, which is \$3,366.28 for 609 Arcadian Avenue and \$4,203.79 for 1105 Phoenix Drive, for a total of \$7,570.07, as well as interest and penalties, if any.

Prior to my involvement in this matter, I understand that my client did serve a notice of claim upon the City contesting the unlawful tax for these properties. However, as you are aware, Wis. Stat. § 74.35(5)(c) requires the claimant to first pay the taxes owed before filing or maintaining a claim under the statute. Because my clients have now paid the 2021 taxes for these properties, such claim is timely and ripe for adjudication.

Please contact me should you have any questions.

Sincerely,

/s/ Matthew M. Fernholz

Matthew M. Fernholz

MMF:tlm

cc: Ethnos360, Inc.