



CITY OF WAUKESHA

Administration

201 Delafield Street, Waukesha, WI 53188
 Tel: 262.524.3700 fax: 262.524.3899
 www.waukesha-wi.gov

Committee: Click here to enter text.	Date: Click here to enter a date.
Common Council Item Number: 19-0538	Date: 4/16/2019
Submitted By: City Attorney's Office	City Administrator Approval: KL
Finance Department Review: RA	City Attorney's Office Review: JMG
Subject: Denial of claim for recovery of unlawful taxes filed by Salem United Methodist Church	

Details:
 The city assessor determined that the number of acres owned by Salem United Methodist Church that is exempt from real property taxation decreased from 10 acres to 6.55 acres in 2018 and that 3.45 acres were taxable. Salem United Methodist Church claims that the entire 10 acres is exempt from taxation. The church filed a claim to recover the taxes it paid for 2018.

Options & Alternatives:
 The city could allow the claim of the church and refund the taxes paid on the property determined to be exempt, estimated \$776. The city attorney's office requests that the claim be denied. It is possible that the church will pursue litigation. If it does so, the denial has the effect of limiting the time to file a lawsuit to 90 days after notice of disallowance.

Financial Remarks:
 If the taxpayers claim is allowed, refund of approximately \$776 out of account 9456.55930 "assessment refunds".

Executive Recommendation:
 The city attorney's office recommends and requests denial of the claim of Salem United Methodist Church.

