

**CITY OF WAUKESHA****Administration**

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Committee: Finance	Date: 2/9/2021
Common Council Item Number: ID #21-1744	Date: 2/16/2021
Submitted By: Sam Walker, City Assessor	City Administrator Approval: Kevin Lahner, City Administrator
Finance Department Review: Bridget M. Souffrant, Finance Director BMS	City Attorney's Office Review: Brian Running, City Attorney BER
Subject: Adjustment of property-tax assessment and refund of excessive taxes, Scott W. Carr, taxpayer.	

Details:

This matter is a claim for refund of excessive property taxes by a residential property owner. It is identical to the excessive-assessment claims that are raised each year by big-box retailers in the City, except that it is for a residential property and is a much, much smaller scale. The taxpayer, Mr. Carr, objected to the 2020 assessment of his house at 905 River Park Drive, which had been increased due to construction of living space in the basement. The assessment had been increased to \$375,000. After a review of the re-assessment procedure, the City Assessor's Office determined that there was an error in setting the new assessment and agreed that the assessment for 2020 should have been \$314,400. This adjustment would result in a tax refund of \$1,198.06, which is what the Finance Committee is being asked to approve. A settlement agreement has been prepared, which accompanies this cover sheet. The agreement also provides that the assessment will remain at \$314,400 for '21 and '22, but will be up for reassessment in '23.

Options & Alternatives:

The only alternative is to refuse to re-assess and refund. The Assessor's Office has determined that a good-faith error occurred, however, and the adjustment should be made in order for the assessment to reflect fair value as required by state statutes.

Financial Remarks:

The refund of \$1,198.06 would come from account 9456.55930.

Executive Recommendation:

Approval of the assessment adjustment, refund of excessive taxes, and the settlement agreement, with authorization for execution by the Mayor and City Clerk-Treasurer, are recommended.

