



Clerk-Treasurer Office
201 Delafield Street
Waukesha, Wisconsin 53188-3633

Gina Kozlik, Director
clerktreas@waukesha-wi.gov
1-262-524-3550

January 31, 2022

To: Natalie Driebel, Accounting Clerk, Finance Department

Re: Claim for Excessive Assessment

**Submitted By: Salem United Methodist Church
541 STH 59
Waukesha, WI 53186**

Tax Parcel Number: WAKC1342998

Date Claim Received: January 31, 2022

The enclosed is being sent to you to provide to our insurance or as needed for your review.

Sincerely,

A handwritten signature in black ink, appearing to read "Gina Kozlik". The signature is written in a cursive style.

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

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



Salem United Methodist Church

541 Highway 59 • Waukesha, WI 53186

Telephone (262)547-5231

Email • office@SalemOnTheHill.org

Website • www.SalemOnTheHill.org

Facebook • Salem United Methodist Church – Waukesha

January 31, 2022

Salem United Methodist Church

541 STH 59

Waukesha, WI 53186

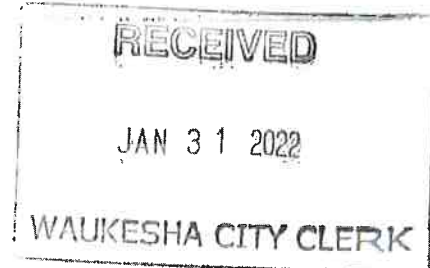
Mr. Samuel Walker

Waukesha City Assessor

Clerk/Treasurer of the City of Waukesha

Room 104, 201 Delafield Street

Waukesha, WI 53186



RE: Property tax exempt acreage for 2021 for Salem United Methodist Church, 541 STH 59, tax key account number 291-1342-998-000.

Please consider this letter a formal request under WI. Stat. 74.33 for the City to adjust the exempt acres from 6.55 acres to 8.662 acres and refund the excess property taxes for 2021, based on the fact the property is exempt under WI. Stat. 74.33(1)(c).

A review of exempt church properties within the city shows that all are exempt up to the 10- or 30-acre limit as applicable and allowed by statute. None were found to have partial exemption. Salem appears to be the exception. Though it appears from this review Salem could claim an additional 1.338 acres of wetlands, for a total of 10 exempt acres as allowed by statute; we do not claim that any of the 7.84 acres determined by the assessor to be wetlands should be exempt.

Please also consider this letter a formal claim under WI. Stat. 74.35 for recovery of unlawful taxes assessed and collected. A copy of this letter has been served upon the City clerk pursuant to 74.35(2)(b)5. Using the 2021 assessed value rate, we calculate the portion to be refunded would be \$1922.37.

The basis for this claim is that the 8.662 acres are exempt by law from taxation as provided for in WI. Stat. 74.33(1)(c): *The property is exempt by law from taxation...* Under 70.11(4)(a)1, *property owned and used exclusively by...churches... not exceeding 10 acres of land necessary for location and convenience of buildings which such property is not used for profit*, is exempt from taxation.

This claim is being submitted in order to meet the January 31 deadline, with the expectation that scheduled discussions with the city assessor can resolve this matter.

Sincerely,

Rev. Paola Benecchi
Pastor

Kermit Bohning
Treasurer/Finance
262-336-6976

Rob Roszkowski
Chairperson-
Board of Trustees

Gary Wollenzien
Chairperson-
Finance Committee