



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

**Gina Kozlik, Clerk Treasurer**  
[clerktreas@waukesha-wi.gov](mailto:clerktreas@waukesha-wi.gov)  
1-262-524-3550

**January 10, 2023**

**To: Natalie Driebel, Accounting Clerk, Finance Department**

**Re: Claim for Recovery of Unlawful Taxes on December 27, 2022**

**Submitted by: Southminister Presbyterian Church**  
200 Richard Street,  
Waukesha, WI 53189

**Date Claim Received: January 10, 2023**

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

**Sincerely,**

**Katie Panella**  
City of Waukesha Deputy Clerk-Treasurer

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

## Southminster Presbyterian Church (U.S.A.)

200 Richard Street, Waukesha, WI 53189

Phone: 262 547 5100 Email: [Pastor@Southminsterchurch.org](mailto:Pastor@Southminsterchurch.org)

### PETITION FOR RECOVERY OF UNLAWFUL TAXES WIS STATS 74.35(2M)

27 December 2022

To the Clerk, City of Waukesha,


On Friday, 9<sup>th</sup> of December, Southminster Presbyterian Church (USA), located at 2100 Richard Street, Waukesha, WI 53189, in the City of Waukesha, received a property tax bill totaling \$1,434.88. Our Church Administrator contacted the City Treasurer and Assessors offices where we were informed that the new city assessor determined (based on current laws) that non-profit organizations can only claim tax exempt status on property for the building; any land outside of use for the building is taxable. The land value assessment changed from 2021 to 2022 by \$71,500, which is what we are being taxed on. The area re-assessed for taxes is the area next to the east doors of the church building which contains the outdoor chapel, community garden as well as the All Saints' Memorial Garden which contains the ashes of members with a memorial monument. When asked if the laws had recently been changed, the representative indicated they had not, the stipulation has always been part of the law, it just hadn't been enforced, until now.

On review of the Wisconsin State Statutes 70.11(4)(a.1), and 70.11(13) regarding the Memorial Garden, Southminster Presbyterian Church (USA) and the Presbytery of Milwaukee of the Presbyterian Church (U.S.A.) argues that the City Assessor is in palpable error and in violation of the aforementioned State Statutes, especially since the whole property, including building, is seven (7) acres and all of which is in use for religious purposes.

In discussion with the Waukesha City Assessor, Mr. Samuel Walker, on the 12<sup>th</sup> of December 2022, he determined the exemption decision on the portion of the land in question that was valued, the southeastern part of the lot where the outdoor chapel, memorial garden, and community garden are currently located, was in error.

Since this is a question regarding exemption and not valuation, it was advised to follow the procedures set forth in Wis Stats 74.35(2m) for Recovery of Unlawful Taxes.

Accordingly, Southminster Presbyterian Church (U.S.A.) submitted the assessed taxes of \$1,434.88 on 12/30/22. The Corporate Board of Southminster Presbyterian Church (U.S.A.) understands that if the municipality denies the claim, it must notify us by certified or registered mail within 90 days after the claim is filed. Southminster may appeal the decision to Circuit Court if it feel the decision is incorrect. Southminster is ready to commence action within 90 days after receiving notice that the claim is denied. If the municipality does not act on the claim within 90 days, we understand our right to appeal to Circuit Court within 90 days.



Rev'd Dr. Christian D. Boyd

Pastor of Southminster Presbyterian Church (U.S.A.) in Waukesha, WI

Stated Clerk and Corporate Secretary, Presbytery of Milwaukee of the Presbyterian Church (U.S.A.)

Clerk and Member of the Advisory Committee on the Constitution, General Assembly of the Presbyterian Church (U.S.A.)

CC Atty. Paul E. Kritzer, Legal Counsel for Southminster. WI Bar Member #1006308

# Tax Exemption Report For 2022 (Year)

THIS FORM MUST BE FILED WITH THE LOCAL CLERK NO LATER THAN MARCH 31 in even numbered years (sec. 70.337, Wis. Stats.)

(See instructions on Reverse Side)

1. Name of Organization **SOUTHMINSTER UNITED**

2. Address of Organization **200 RICHARD ST  
WAUKESHA, WI 53189**

3. Purpose of Organization **RELIGIOUS - CHURCH**

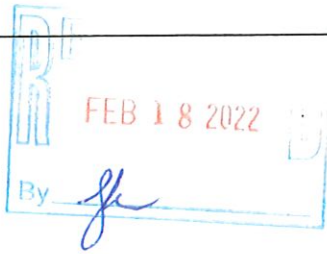
4. Location of Property  
 Town  Village  City of **WAUKESHA**, **Waukesha** County

5. Street Address of Property **200 RICHARD ST**

6. Date Acquired (mm-dd-yyyy)

7. Number of Acres

8. Parcel Number **1353996**



9. Legal Description

10. Purpose of Property Check the box that best describes the property. See instructions if parcel has more than one building put to different uses.

Exemption Under Wis. Stat.

**Church/Religious**

Place of Worship..... s. 70.11(4)

Other \_\_\_\_\_ s. 70.11( )  
(Explain)

**Educational (Incl. religious)**

Grades K-12 ..... s. 70.11(4)

Private College ..... s. 70.11(3)

Other **SUNDAY SCHOOL** s. 70.11( )  
(Explain)

**Medical Facility**

Non-Profit Hospital (Incl. religious) ..... s. 70.11(4m)

Medical Research Foundation ..... s. 70.11(25)

Other \_\_\_\_\_ s. 70.11( )  
(Explain)

**Housing**

Nursing Home (Incl. religious) ..... ss. 70.11(4), (19)

Retirement Home (Incl. religious) ..... ss. 70.11(3a), (4)

Other \_\_\_\_\_ ss. 70.11(3a), (18), (19), ( )  
(Explain)

**Public Benefit**

YMCA/YWCA, Scouts, Boys' Club, Youth Hockey, ss. 70.11(10), (12), (32)

Lions Camp, Bible Camp, Camp for Handicapped, ss. 70.11(10m), (11), (22)

Women's Club, Historical Society, Library Assoc., ss. 70.11(4), (31m)

Fraternal, Labor/Farmers' Temple, Agri Fair, ss. 70.11(4), (5), (16), (17)

Nonprofit Radio, Theatre, Art Gallery, ss. 70.11(14), (29), (29m)

Sports and Entertainment Facility/Stadium, ss. 70.11(31)(36)

Humane Society, ss. 70.11(28)

Historical Site, Public Trust ss. 70.11(9), (20), (34), (35)

Other \_\_\_\_\_ ss. 70.11( )  
(Explain)

11. Estimated Fair Market Value of Parcel Check box that best approximates the value of all improvements and land of property described in Question 10.

1. \$1.00 - \$10,000  8. \$5,000,001 - \$10,000,000

2. \$10,001 - \$100,000  9. \$10,000,001 - \$15,000,000

3. \$100,001 - \$200,000  10. \$15,000,001 - \$25,000,000

4. \$200,001 - \$500,000  11. \$25,000,001 - \$50,000,000

5. \$500,001 - \$1,000,000  12. \$50,000,001 - \$75,000,000

6. \$1,000,001 - \$2,000,000  13. \$75,000,001 - \$100,000,000

7. \$2,000,001 - \$5,000,000  14. OVER \$100 million

12. Leasing of Property Was any portion of this property leased during the preceding two years?

No  Yes

If yes, describe portion leased, percentage of property, lessee, and how lease payment was used.

13. Unrelated Trade or Business

Was this property used in an unrelated trade or business for which the owner was subject to taxation under section 511 to 515 of the Internal Revenue Code?

Yes  No

14. Name and Title **ROBERT L. LAWRENCE - PROPERTY TEAM**

15. Street Address **1014 BELMONT DRIVE**

16. City **WAUKESHA** State **WI** Zip **53186**

17. Signature *Robert L. Lawrence*

18. Telephone **(262) 544-4567**

19. Date (mm-dd-yyyy) **02-18-2022**

20. Email **bobanddi@wi.vr.com**

# UNRELATED BUSINESS INCOME REPORT (s. 70.339, Wis. Stats.)

See instructions on reverse side

Submit to taxation district clerk on or before March 15

Name of Owner <u>SOUTHMINSTER PRESBYTERIAN CHURCH</u>	Address of Owner <u>200 RICHARD ST. WAUKESHA, WI</u>	Telephone Number <u>262-547-5100</u>
Name of Agent or Representative <u>ROBERT LAWRENCE</u>	Address of Agent or Representative <u>1014 BELMONT DR. WAUKESHA, WI</u>	Telephone Number <u>262-544-4567</u>
Type of Organization <u>CHURCH</u>	Purpose of Organization <u>WORSHIP OF AND SERVICE TO GOD</u>	

Check proper box and enter name of taxation district and county in which exempt property is located:

Town  
 Village  
 City

OF: WAUKESHA, WI County WAUKESHA

Legal Description (attach additional sheets if necessary) \_\_\_\_\_ Acres \_\_\_\_\_

Parcel Number \_\_\_\_\_ Address of Property 200 RICHARD ST., WAUKESHA, WI

Describe the property used in trade or business:

Structure Use	Age	Total Sq. Ft. of Floor Area	Stories	Type of Construction
<u>CHURCH</u>	<u>54</u>	<u>6,109</u>	<u>2</u>	<u>BRICK &amp; WOOD</u>

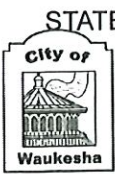
Describe the activities engaged in to conduct the trade or business:  
(attach additional sheets if necessary)

COMMON SOLUTIONS (AA): \$100/MO x 12 MONTHS = \$1,200/YR.  
HEALING MEETING FOR ALCOHOLICS  
BRIGHT RISING: \$295/MO x 9 MONTHS = \$2,655/YR.  
WAUKESHA COUNTY GENEALOGICAL SOCIETY = \$45/MO x 11 MONTHS = \$495/YR  
TOTAL RENT INCOME: \$4,350/YR.

What percentage of the organization's income is attributable to the trade or business?  
1.5% REMAINDER OF INCOME IS FROM CHURCH MEMBER CONTRIBUTIONS

What percentage of time is the property used for the trade or business?  
APPROX. 12%

Signature Robert J. Lawrence Date 3/3/2020



STATE OF WISCONSIN - WAUKESHA COUNTY

CITY OF WAUKESHA
TREASURER
201 DELAFIELD ST
WAUKESHA WI 53188-3693

Parcel Number
1353996

Bill Number
00019374

TAX/KEY ACCOUNT NUMBER
291-1353-996-000

1353996 018885 019244 1 of 1
SOUTHMINSTER UNITED
PRESBYTERIAN CHURCH
200 RICHARD ST
WAUKESHA WI 53189

FULL PAYMENT OF: \$1,434.88
DUE ON OR BEFORE
January 31, 2023
MAKE CHECK PAYABLE TO: CITY OF WAUKESHA

OR PAY THE FOLLOWING INSTALLMENTS
January 31, 2023 478.42
March 31, 2023 478.23
May 31, 2023 478.23

ONLINE payments for a minimal fee by electronic
check or Debit/Credit can be made at
http://tax.waukeshacounty.gov/



PLEASE USE PAYMENT STUBS AT RIGHT. THIS WILL BE YOUR ONLY TAX BILL MAILING FOR THE 2022 TAX BILL

STATE OF WISCONSIN - WAUKESHA COUNTY - CITY OF WAUKESHA

REAL PROPERTY TAX BILL FOR 2022

Table with 5 columns: Assessed Value Land, Ass'd Value Improvements, Total Assessed Value, Ave. Assmt. Ratio, Net Assessed Value Rate. Includes rows for Land and Improvements with values like 71,500 and 0.7850.

Table with 6 columns: Taxing Jurisdiction, 2021 Est. State Aids, 2022 Est. State Aids, 2021 Net Tax, 2022 Net Tax, % Tax Change. Lists jurisdictions like STATE OF WISCONSIN, WAUKESHA COUNTY, CITY OF WAUKESHA, WAUKESHA SCHOOL, WCTC.

Make Check Payable to:
City of Waukesha
Important: Correspondence should refer to tax number. See reverse side for important information.
200 RICHARD ST
PT NE1/4 SEC 15 T6N R19E COM SE COR LOT 1 BLK 2 SU
NSET HEIGHTS SUB, S2 4'30 W 368.24', S67 21
'E 100.77'. SE 187.51' ON ARC, S87 19'30 E 296.6
1', N2 40'30 E 280', N60 39'9 W 114.46', N39 W
345', S60 40'W 290' TO BEG R7/77, R332/1295 & 12
96 EXC R277/1532

Table with 2 columns: Description, Amount. Rows include Full Payment Due on or Before January 31, 2023 (\$1,434.88), First Installment Due On or Before January 31, 2023 (\$478.42), Second Installment Due On or Before March 31, 2023 (\$478.23), Third Installment Due On or Before May 31, 2023 (\$478.23).

NET PROPERTY TAX \$1,434.88
PAID
JAN 1 0 REC'D
CITY OF WAUKESHA
CLERK/TREASURER

Table with 5 columns: Taxing Jurisdiction, Total Additional Taxes, Total Additional Taxes Applied to Property, Year Increase Ends. Includes School RF-4680 with values \$7,241,315.55 and \$75.86.

TOTAL DUE FOR FULL PAYMENT
Pay by January 31, 2023
\$1,434.88
Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and if applicable, penalty.
(see reverse)



## 2022 Notice of Changed Assessment

THIS IS NOT A TAX BILL

Under state law (Sec. [70.365](#), Wis. Stats.), your property assessment for the current year is listed below.

### Property Owner

SOUTHMINSTER UNITED, PRESBYTERIAN CHURCH,  
200 RICHARD ST  
WAUKESHA, WI 53189

### Parcel Information

Parcel number: 1353996

Address: 200 RICHARD ST

Legal Description: PT NE1/4 SEC 15 T6N R19E  
COM SE COR LOT 1 BLK 2  
SUNSET HEIGHTS SUB, S2

### General information

**Open Book** 05 - 02 - 2022  
05 - 13 - 2022  
**Board of Review** 05 - 26 - 2022 9:30a  
**Meeting Location** Council Chambers  
Waukesha City Hall

### Contact Information

**Assessor** Samuel A. Walker  
262-524-3510  
assessors@waukesha-wi.gov  
**Municipal Clerk** Gina Kozlik  
262-524-3850  
clerktreas@waukesha-wi.gov

### Assessment Information

State law (sec. [70.32](#), Wis. Stats.) requires the assessment of taxable property (except agricultural, agricultural forest, and undeveloped) at full value as of January 1 each year. Assessments at a percentage of full value are acceptable when applied uniformly. To determine if your assessment is fair, you must analyze it in relation to full value. This is done by dividing your assessment by the general level of assessment for your municipality.

Under Wisconsin law, generally, the assessor may not change the assessment of property based solely on the recent arm's length sale of the property without adjusting the assessed value of comparable properties in the same market area. For information on the assessment of properties that have recently sold, visit the Internet site of the Department of Revenue at <https://www.revenue.wi.gov/Pages/ERETR/data-home.aspx>.

Year	Assessment Change General Property			PFC / MFL
	Land	Improvement	Total	Bldgs. on Leased Land
2021	\$ 0	\$ 0	\$ 0	\$
2022	\$ 71500	\$ 0	\$ 71500	\$
Total assessment change			\$ 71500	\$
<b>Reason for change(s)</b>				
Corrective Notice (Correcting 2021 and 2022 Land Values)				
<b>Preliminary General Level of Assessment</b>			77 %	
Note: If an Agricultural Land Conversion Charge Form PR-298 is enclosed, you must pay a conversion charge under state law (sec. 74.485, Wis. Stats.).				

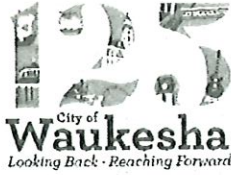
### To Appeal Your Assessment

**First, discuss with your local assessor** – questions can often be answered by the assessor and not require an appeal to Board of Review (BOR).

**To file a formal appeal** – give notice of your intent to appeal by contacting the BOR clerk at least 48 hours before the BOR begins. Complete and file your appeal form with the BOR clerk no later than the first two hours of the BOR's first meeting. Make sure you file a completed form or the BOR may not review your appeal.

**For more information on the appeal process:**

- Contact your municipal clerk listed above
- Review the "Guide for Property Owners" (<https://www.revenue.wi.gov/Pages/HTML/govpub.aspx>). Contact DOR for a paper copy at [bapdor@wisconsin.gov](mailto:bapdor@wisconsin.gov) or (608) 266-7750.



**OFFICE OF THE CITY ASSESSOR**

201 DELAFIELD STREET ROOM 350  
WAUKESHA, WISCONSIN 53188-3694  
TELEPHONE (262) 524-3510

Samuel A. Walker, Assessor  
assessors@waukesha-wi.gov

January 8, 2022

SOUTHMINSTER UNITED  
200 RICHARD ST  
WAUKESHA, WI 53189

**Exempt Parcel Number:** 1353996  
**Exempt Parcel Address:** 200 RICHARD ST

Dear Tax Exempt Property Owner:

Wis. Stat. 70.337 requires that by March 31 of each even numbered year the owner of each parcel of property that is exempt under s. 70.11 shall file with the Clerk of the taxation district in which the parcel of property is located a form (PC-220) which includes the reporting of specific information outlined in 70.337(1) (a)-(f). A copy is attached for your use. The owner is required to include an estimate of the fair market value of the property.

**If the owner fails to file the form with an estimate of the fair market value of the property, the municipality must send a certified letter requesting the information within 30 days. If the property owner fails to comply, the property shall be appraised either by the local assessor or by an appraiser hired by the municipality, with all expenses paid by the property owner.**

In addition, the property owner must file an Unrelated Business Income Report (PC-227) annually by March 15 if the owner was subject to taxation for unrelated business income in the previous year. A copy is attached for your use. Failure to file will subject the owner to a penalty not to exceed \$500.00.

**The City of Waukesha has determined the filing fee for the forms that apply to you shall be \$25.00 unless the property owner is a church.** If you determine that your property falls under paragraph (7) of 70.337, please indicate your reasons on the form, mail it back to this office and do not include the \$25.00 filing fee.

Again, please see that the Tax Exemption Report (PC-220) is filed with this office by March 31, 2022 and your Unrelated Business Income Report (PC-227) is filed no later than March 15, 2022. **A \$25.00 filing fee is required** unless you indicate on these forms that you are exempt from this reporting.

Should you have any questions, please contact this office at (262) 524-3510.

Sincerely,

Jenifer L. Katzner  
Appraiser II / Real Property Lister



**SOUTHMINSTER PRESBYTERIAN CHURCH**

200 RICHARD ST.  
WAUKESHA, WI 53189  
262-547-5100

**Waukesha State Bank**  
262-549-8500 • P. O. BOX 646, WAUKESHA, WI 53187-0046  
www.waukeshabank.com • Member FDIC

79-134/759

12/30/2022

13739

PAY TO THE ORDER OF City of Waukesha

One thousand four hundred thirty-four and 88/100\*\*\*\*\*

\$ \*\*1,434.88

DOLLARS

City of Waukesha  
Treasurer Office  
201 Delafield St.  
Waukesha, WI 53188

MEMO P#1353996 B#00019374



*R. J. Johnson*

AUTHORIZED SIGNATURE

Security features. Details on back.

SOUTHMINSTER PRESBYTERIAN CHURCH  
12/30/2022 City of Waukesha

Date 12/09/2022 Type Bill Reference

Original Amount	Balance Due	Payment
1,434.88	1,434.88	4,434.88
Check Amount		1,434.88

13739



CERTIFIED MAIL

Southminster Presbyterian Church  
200 Richard Street  
Waukesha, WI 53189



7022 2410 0000 2582 8168

RDC 99



UNITED STATES  
POSTAL SERVICE



53188

U.S. POSTAGE PAID  
FORM LETTER  
WAUKESHA, WI  
53188  
JAN 06, 23  
AMOUNT

**\$8.09**

R2307N153411-9

RETURN RECEIPT  
REQUESTED

53188-369333

