



**CITY OF WAUKESHA**

**Administration**

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<b>Committee:</b> None	<b>Date:</b>
<b>Common Council Item Number:</b> 20-0199	<b>Date:</b> 2/20/2020
<b>Submitted By:</b> Brian Running	<b>City Administrator Approval:</b> Kevin Lahner, City Administrator
<b>Finance Department Review:</b> Rich Abbott, Finance Director <a href="#">Click here to enter text.</a>	<b>City Attorney's Office Review:</b> Brian Running, City Attorney BER
<b>Subject:</b> Disallowance of claim for refund of unlawful taxes by Aldi, Inc.	

<p><b>Details:</b></p> <p>Aldi filed a notice of claim demanding a refund of allegedly unlawful personal-property taxes assessed on a number of items of personal property. The basis for the claim is their allegation that the items are not taxable, but are exempt by virtue of being machinery. The deadline for filing such claims is January 31, and this claim was received by our City Clerk on February 4. In addition, the claim was served by certified mail, instead of by personal service as required by law.</p>
<p><b>Options &amp; Alternatives:</b></p> <p>The alternative is to allow the claim and to pay it. The refund demand is \$464.76. This is not recommended, because it is disputed whether the personal property was unlawfully taxed in the first place.</p>
<p><b>Financial Remarks:</b></p> <p>There is no financial impact to the City in disallowing this claim.</p>
<p><b>Executive Recommendation:</b></p> <p>Disallow the claim and authorize the City Clerk to send a formal notice of disallowance.</p>

