

OFFICE OF THE CLERK-TREASURER

Gina Kozlik, Clerk-Treasurer

201 DELAFIELD STREET
WAUKESHA, WISCONSIN 53188-3692
TELEPHONE CLERK - 262/524-3550
TELEPHONE TREASURER - 262/524-3850
FAX 262/524-3888

January 31, 2020

TO: Finance Department -
Attention: Paul Labonte or Laura Szecsy

RE: Claim of: WI P&P Amusement Inc.
12565 W Lisbon Rd
Brookfield, WI 53005-1822
Owner of Personal Property Tax Key No. 160710

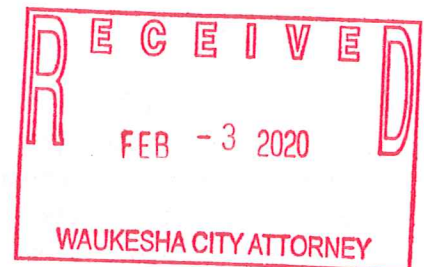
Date Claim Served: January 31, 2020

The enclosed is being sent to you for your information and consideration.

Sincerely,

Sandee Policello
Deputy City Clerk Treasurer

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





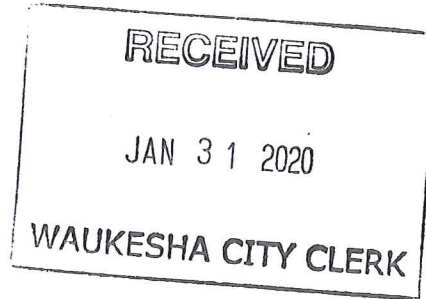
WISCONSIN P & P AMUSEMENT, INC.

JUKE BOXES • DARTS • COINABLES • AMUSEMENT GAMES

VIA PERSONAL SERVICE

Clerk
City of Waukesha
201 Delafield St.
Waukesha, WI 53188-3693

Re: WIP & P Amusement Inc
12565 W Lisbon Rd
Brookfield, WI 53005-1822



11:40AM
G.K.

To Whom It May Concern:

On behalf of Wisconsin P&P Amusement, we hereby serve this claim of unlawful tax ("Claim") on the City of Waukesha ("City"). You are directed to serve a copy of any notice of disallowance on the undersigned and Douglas A. Pessefall, Esq. Reinhart Boerner Van Deuren s.c., 1000 N. Water Street, Suite 1700, Milwaukee, WI 53202.

1. This Claim is brought pursuant to Wis. Stat. § 74.35 for a refund of unlawful taxes collected from the Claimant by the City for the 2019 tax year, plus interest as provided by law, with respect to certain property located in the City and known by the personal property tax Account Number 160710 ("Property").

2. At all times relevant to this Claim, the Claimant was the owner of the Property, was responsible for the payment of taxes imposed with respect to the Property and the prosecution of tax disputes involving the Property, and is authorized to bring this Claim in its own name.

3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 201 Delafield St. Waukesha, WI 53188-3693.

4. The basis for this Claim is that one or more palpable errors specified in Wis. Stat. § 74.33(1) were made. Specifically, the Property included machinery, tools and/or patterns exempt from taxation pursuant to Wis. Stat. § 70.111(27); the Property included assets no longer used in a trade or business as of the assessment date; the Property included real property that was not subject to personal property tax and was, therefore, subject to double taxation; and/or the assessment of the Property violated the Uniformity, Due Process and Equal Protection clauses of the Wisconsin Constitution.

Du
1/31/2020
11:40
BM

5. Wisconsin P&P Amusement timely filed a Statement of Personal Property on which the Claimant reported a value of approximately \$0 for its personal property located within the City as of January 1, 2019, which properly excluded personal property that was exempt by law from taxation.

6. Notwithstanding the Reported Value, the Property was assessed by the City at \$3,000 as of January 1, 2019 ("Assessed Value").

7. Based on the Assessed Value, the City issued the Claimant a 2019 tax bill in the amount of \$57,83.

8. However, the Assessed Value exceeded the Reported Value by \$3,000, and the 2019 tax bill should have been no more than \$0.

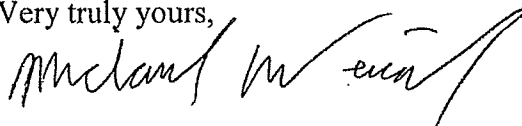
9. The Claimant timely paid the 2019 tax bill issued by the City, and is aggrieved by the levy and collection of an unlawful tax against the Property.

10. The amount of this Claim is \$57.83, plus interest.

By this letter, the Claimant stated a valid claim to recover the unlawful tax paid with respect to its Property. The Claimant respectfully requests the City to grant this Claim within 90 days from the date of service hereof.

Please date-stamp a copy of this claim and return to our waiting messenger. Please contact the undersigned with any questions.

Very truly yours,



Michael Weigel
Wisconsin P&P Amusement, President

cc: Douglas A. Pessefall, Esq.

