



CITY OF WAUKESHA

Administration

201 Delafield Street, Waukesha, WI 53188
Tel: 262.524.3701 fax: 262.524.3899
www.waukesha-wi.gov

Committee: None	Date:
Common Council Item Number: 20-0200	Date: 2/20/2020
Submitted By: Brian Running	City Administrator Approval: Kevin Lahner, City Administrator
Finance Department Review: Rich Abbott, Finance Director Click here to enter text.	City Attorney's Office Review: Brian Running, City Attorney BER
Subject: Disallowance of claim for refund of unlawful taxes by Wisconsin P&P Amusement, Inc.	

Details:
Wisconsin P&P 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 City disputes that allegation, and believes that the items were assessed correctly.

Options & Alternatives:
The alternative is to allow the claim and to pay it. The refund demand is \$57.83 plus interest. This is not recommended, because the City's position is that the items were correctly assessed. The claimant should be made to prove their claim.

Financial Remarks:
There is no financial impact to the City in disallowing this claim.

Executive Recommendation:
Disallow the claim and authorize the City Clerk to send a formal notice of disallowance.

