



Tom Barrett
Mayor, City of Milwaukee

December 1, 2021

City Attorney Tearman Spencer
Zeidler Municipal Building, 7th Floor
841 N. Broadway St.
Milwaukee, WI 53202

City Attorney Spencer:

I met on November 30th with Rev. Jesse Jackson, members of the Rainbow PUSH Coalition, and Rev. Steven Tipton of El Bethel Church of God In Christ. They presented concerns about the State of Wisconsin's tax exemption laws and the administration of assessments and taxes by the City of Milwaukee.

I agree wholeheartedly that a tax-exempt church should not be taxed, and that State law allows for tax exemptions for qualifying church property. Rev. Jackson and Rev. Tipton asked that the City use its legal authority to declare a moratorium on assessment and taxation of churches, as well as pay back any taxes levied on churches who may not have filed for tax exemption.

This letter is requesting the City Attorney's Office offer an opinion and advice on several questions related to that request.

First, does the City of Milwaukee have the authority under current State law to cancel assessments or suspend collection of taxes on church properties at our discretion? If not, what State laws and rules could be changed to allow the City that authority?

Second, does the City of Milwaukee have authority through the Assessor, Treasurer, or action initiated by the City Attorney to cancel and refund taxes from current or prior years if an organization certifies or renews a lapsed tax exemption after taxes are levied?

If not, does City ordinance or State law provide a method for a tax-exempt organization to request those actions, either administratively or in court?

I appreciate that Rev. Jackson raised these issues, and I want religious leaders and the City of Milwaukee to have a shared understanding and sense of fairness about the tax exemption process. In addition to the Assessor, your office and the City Treasurer are voices that are critical to the issue.

My office will be scheduling future discussions on this issue with faith leaders, and I invite you and Treasurer Coggs to participate.

Sincerely,

A handwritten signature in black ink that reads "Tom Barrett". The signature is written in a cursive style with a large, sweeping initial "T".

Tom Barrett
Mayor

cc: Spencer Coggs, City Treasurer