

City of Milwaukee



*Report of Investigation -
Assessor's Exemption of Property
Taxes Processes Religious Organizations §70.11*

JIM OWCZARSKI
City Clerk

RONDA M. KOHLHEIM
Inspector General

City of Milwaukee, Wisconsin

May 22, 2023 [**Updated**]

Office of the City Clerk



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

Introduction

The Office of the Inspector General (OIG) investigates allegations of misconduct by City of Milwaukee employees and contractors, which may involve violations of criminal law, civil statutes, City of Milwaukee regulations, or employee standards of conduct. Reports authored by the OIG include findings and recommendations regarding program weaknesses, contracting irregularities, and other institutional problems that are discovered as a result of the investigations initiated by the Inspector General (IG). The IG has adopted the Investigative Principles and Standards for an Office of Inspector General, also known as the Green Book – established by the Association of Inspectors General (AIG). The AIG, organized on October 26, 1996, is a national, non-profit membership organization for agencies and professionals in the inspector general community. The AIG promotes excellence in the inspector general community by establishing and encouraging adherence to office-wide and discipline-specific quality standards.

Executive Summary

This report addresses alleged infringements of the State of Wisconsin, Department of Revenue (DOR), Updated 19-20 Wis. Stats. Chapter 70 General Property Taxes, §70.11, property exempted from taxation. During a meeting of the Finance and Personnel Committee, Communication File #211061, on December 8, 2021, a coalition of Milwaukee pastors expressed their concerns over the City's acquisition of churches for non-payment of property taxes. Several religious leaders of north-side Milwaukee churches alleged the City had unlawfully taxed and seized their churches. Throughout the course of the meeting, several religious leaders expressed concerns over the Assessor's Office administration and practices for exempting a property, specifically churches, from property taxes.

Note: For the purposes of this report, this investigation was limited to the DOR's property tax exemption regulations, specifically related to religious organizations.



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

This report will determine whether it is more likely than not that there has been a violation of the relevant Wis. Stats. §70.11.

Scope of Investigation

The scope of this investigation is to determine whether there is sufficient evidence that the City's Assessor's Office administers practices that are inconsistent with the Wis. Stats. §70.11, Property Exempted from Taxation, and unlawfully taxed and seized Milwaukee area churches, specifically black churches on the north side.

Disclaimer:

During the course of this investigation, there was a transition in the Assessor's Office administration. Items reviewed during this investigation precede both the current Commissioner of Assessments, Nicole Larsen and Deputy Commissioner of Assessments/Chief Assessor, Bill Bowers.

Remit of Investigation

Property Tax Exemption – Special Assessments

The general law, according to the League of Wisconsin Municipalities (the League), states that property exempted from taxation is not exempted from special assessments for local improvements (*Yates v. City of Milwaukee*, 92 Wis. 352 (1896)). Additionally, the Wisconsin Court of Appeals has held that religious institutions exempt from the property tax under Wis. Stat. sec. 70.11(4), are subject to special charges for current services under sec. 66.60(16) (subsequently renumbered as sec. 66.0627). *Grace Episcopal Church v. City of Madison*, 129 Wis.2d 331, 385 N.W.2d 200 (Ct. App. 1986)¹.

¹ League of Wisconsin Municipalities. Special Assessments FAQ2. <https://www.lwm-info.org/1097/Special-Assessments-FAQ-2-2022-11-28>.



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

Property Tax Exemption – Uniformity Clause (Article VIII, sec. 1 of the Wisconsin Constitution)

The Uniformity Clause (“the Clause”) prohibits municipalities from granting property tax breaks. While the provision includes language that allows the state legislature to classify and exempt property for tax purposes, municipalities do not have the authority to create full or partial exemptions. The Clause also prohibits municipalities from freezing property assessments as an incentive for locating in a community, or from agreeing to give tax rebates to property tax owners or rebates of Tax Incremental Finance (TIF) to businesses in a TIF district. While a municipality cannot waive property tax payments or reimburse a property owner for payment of them, there are methods acceptable for encouraging economic development. In a legal opinion, the League suggested that a municipality could install public improvements without imposing special assessments. Pursuant to Wis. Stat. §66.1101, other examples include the TIF law, which allows land acquisition write-down expenses as a project cost. [5] Municipalities are also authorized to benefit industry by installing roads and utilities (but not buildings)².

Investigation Timeline/Analysis of Complaints

Allegation 1

Some pastors on the north side of Milwaukee argued that because they have been recognized under the Internal Revenue Service (IRS), Internal Revenue Code (IRC) §501(c)(3) as a nonprofit organization and exempted from federal taxes, they should be automatically exempted from property taxes as well. Additionally, they alleged that the City wrongfully dismissed the fact that they were exempted from paying taxes by the IRS and unlawfully assessed property taxes on their churches; and in some instances foreclosed for non-payment of those taxes.

² Wis. Stat. Chapter 66 General Municipality Law. Subchapter I, General Powers; Administration. Subchapter XI Development §66.1101 [5] Tax Incremental Law.



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

Finding 1

In most states, eligibility for taxation is the general rule while an exemption from property taxes is the exception. Accordingly, statutes granting exemptions of property taxes are strictly construed and applied. Even though the nonprofit status of an organization is an important criteria for exemption from property taxes, the fact that an organization is recognized as nonprofit by the IRS under the IRC §501(c)(3), it is not the determining factor and, in some states, it is not even relevant to the analysis. Whether property is exempt from taxation is generally determined by the use of the property. The IRC §501(c)(3) is an exemption of Federal income taxes³; and the exemption from property taxes is governed by separate state law concepts and requirements.

The general rule in Wisconsin is that all property is taxable unless it is predominantly exempted from taxation as outlined in Wis. Stats. §70.11. The authority to impose property taxes is guided by Wis. Stat., §70.01, which states “taxes shall be levied... upon all general property in this state except property that is exempt from taxation.” While the DOR governs §70.11 for property tax exemptions, the local assessor has been commissioned to determine, on a cases-by-case basis, whether a property owner provided has provided proof sufficient that the property fits within a category to be exempted from property taxes. Property is exempted based on ownership of the property, use of the property, or a combination of ownership and use. Being a nonprofit recognition under IRC §501(3)(c) is not an automatic exemption from property taxes.

Although an organization being recognized under IRC §501(3)(c) as nonprofit is one of the criteria used for an exemption in Wisconsin, it is not the only one.

³ Internal Revenue Service (IRS), Publication 4220 (Rev. 3-2018). Tax Exempt and Government Entities – Exempt Organizations. Applying for 501(c) (3) Tax-Exempt Status.



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

The investigative review did not identify any instances where the City had wrongfully dismissed the §501(3)(c) recognition under Internal Revenue Code; unlawfully assessed taxes or foreclosed on properties of religious organizations. However, the investigation revealed that the Assessor's Office failed to consistently document the specific reasons for the denial of a request for an exemption of property taxes on the property record. Additionally, a copy of Property Tax Exemption Request form (PR-230) could not be located for property owners who had been approved or denied the exemption.

Conclusion 1

The investigation does not support the allegation that a property owner's recognition under IRC §501(3)(c) as a nonprofit organization was wrongfully dismissed; erroneously or unlawfully assessed property taxes; or were subjected to foreclosure for nonpayment. The nonprofit status is only one requirement for approval of exemption from property taxation. *Unsubstantiated*

Allegation 2

Frustrated over the City administration of property tax exemption under §70.11, religious leaders on the north side of Milwaukee alleged that the City engages in unjust, unethical and discriminatory practices to impede them from being exempted from paying taxes on their parcels.

Specifically, the pastors argued that the City, through the Assessor's Office has:

- A. Intentionally assessed taxes on property on newly acquired or additional property they own that should automatically be exempted under their current or previous §70.11 exemption status.
- B. Unlawfully denied them the right to be exempted under §70.11 from paying property taxes.



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

- C. Without explanation, informed them that they would have to wait until the following year to submit a request to be considered for exemption of property taxes under §70.11.
- D. Deliberately removed their property tax exemption status and restored it to taxation without a warning or explanation.

Finding 2

To apply for property tax exemption in the State of Wisconsin, the property owner must complete a form prescribed by the Wis. Stat. § 70.11 **Form PR-230, Property Tax Exemption Request (PR-230)** can be obtained from the local assessor in the municipality where the property is located. The form must be filed with the local assessor for any property that was taxed in the previous year, but because of a change in the use, occupancy, or ownership may now qualify for exemption. State statutes, regulation instructions, and guidelines are administered by the DOR.

As a rule, under §70.11, an exemption is based on ownership, use, or a combination of the ownership and use of the property. The owner of the property has the burden to prove entitlement to exemption and that the property fits clearly within a precise statutory exemption category.

Per guidelines, **PR-230** must be completed in its entirety and submitted with any necessary attachments to the assessor of the municipality where the property is located. The form must be received in the Assessor's Office by March 1⁴ of the current assessment year. The deadline date is predetermined by the DOR and there are no known exceptions for accepting an exemption request after the March 1 deadline date. Additionally, when there is a change to the use or ownership of a property already exempt, a new exemption request form (PR-230) must be submitted by the deadline date.

⁴ Updated 19-20 Wis. Stats. Published and Certified under §35.18. December 1, 2021. General Property Taxes, Chapter 70, §70.11.



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

Note: Additionally, property owners requesting the exempt status for newly-acquired property should be mindful that it may cause the owner to exceed statutory acreage limitations on the exemption.

Conclusion 2

The investigation does not support allegations that the City discriminatorily, unjustly, or unethically assessed property taxes on properties that should have been exempt from property taxes; or that it illegally prohibited property owners who met the requirements under §70.11 from exercising their right to be exempt from property taxes. However, the investigation did determine the Assessor's processes for handling property tax exemption requests under §70.11 are inconsistent with internal, official documented policies and procedures outlining the steps to take and the manner in which they should be performed. Specifically, the Assessor's Office did not consistently utilize the AP5 property record to provide a written account of important or historical events in their order of occurrence as it relates to: receipt of a property tax exemption request, documentation to support that the property owner met the burden of proof requirement; whether an internal or external inspection was conducted or the outcome or status of the request. Although it has been determined that the Assessor's Office employs inconsistent practices and process and does not provide a chronological record of the steps taken for handling exemption request under §70.11, the IG was unable to substantiate that such practices and processes are not consistent with the set of guidelines prescribed by the DOR. *Unsubstantiated*

Allegation 3

The City has been charged with unjustly appraising parts of parcels even though the dwelling had been approved for exemption of property taxes under §70.11.



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

Finding 3

Under Wis. Stat. §70.11 exemption from property tax is based on ownership of the property, use of the property, or a combination of ownership and use. A property can be partially exempt from taxation under classifiable circumstances. When a property is used in part for exempted purposes and in part for an unrelated business or trade for which the property owner is subject to tax under IRC, it could be taxed on the portion that is attributable to the unrelated business or trade.

Property owners requesting an exemption or who are exempted from property taxes are encouraged to familiarize themselves with the determining factors surrounding partial exemption of a property. In addition, it is essential for property owners to become knowledgeable of the leasing and rent restrictions in §70.11.

Conclusion 3

Based on the requirements described in §70.11, the investigation could not substantiate allegations that the City unjustly appraised portions of properties even though a portion of the property was approved for property tax exemption. However, the Assessor's Office should develop a section on their website that includes assessment processes that includes qualifications, steps to apply, and frequently asked questions for property tax exemptions. *Unsubstantiated*

Allegation 4

Several pastors from Milwaukee area churches, specifically on the north side, blamed the City for unlawfully assessing taxes and intentionally foreclosing on their property exempted from taxation under §70.11. Individual religious leaders criticized the City suggesting that their property was negatively impacted by wrongful, illegal, or inappropriate management of the property tax exemption process, particularly relating to religious organizations.



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

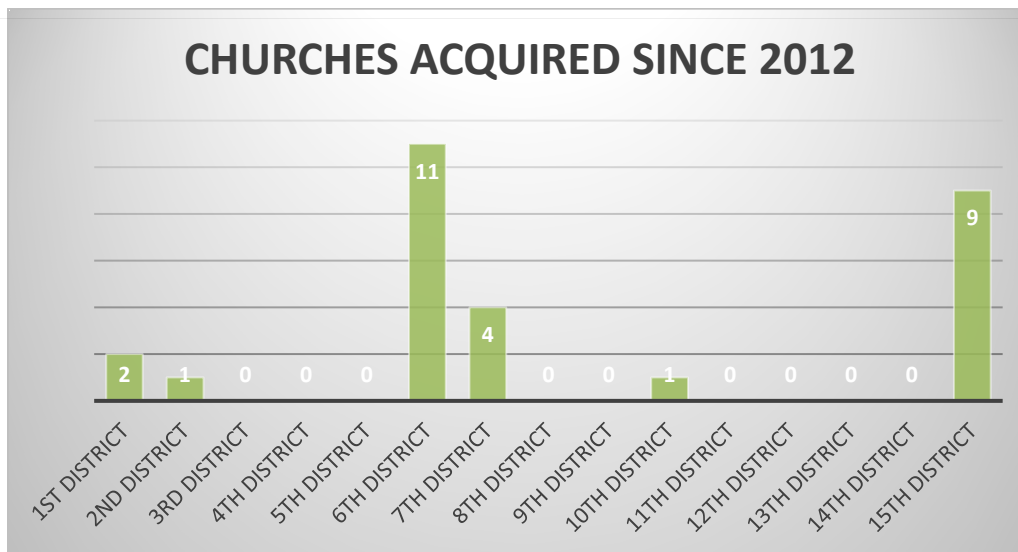
Office of the City Clerk

Finding 4

To investigate allegations of the City assessing taxes and foreclosing on properties belonging to religious organizations, the IG, reviewed a list of properties owned by religious organizations that had been acquired by the City since October 2012; the list was obtained from the Department of City Development (DCD). Since 2012, the City has acquired twenty-eight properties previously used religious purposes. Seventy-one percent of the properties were located in the sixth and fifteenth Aldermanic Districts (*see Figure 1*).

Additionally, corresponding property records, generated from the Assessor's AP5 property tax software, and exemption determination letters were obtained.

Figure 1: Properties Owned by Religious Organization Acquired by the City



The IG reviewed the property records and letters to establish whether the properties foreclosed by the City and Assessor's processes for properties exempted from taxation under §70.11 were taken in a manner consistent with the guidelines and instructions prescribed by the DOR.

The investigation concluded the following for the properties acquired by the City:



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

- The Assessor's Office was unable to provide an exemption determination letter for twenty-six of the church acquired; and
- The exemption determination letters for the remaining two churches did not include a specific reason or explanation for the denial of the exemption request.

Review of property records revealed that the Assessor's Office does not consistently track the receipt of the initial request for exemption from taxation; the biennial report required during the even years; request for inspection to verify use; or a sufficient explanation to support the reason for full or partial denial.

For example,

- The Assessor's Office did not consistently document receipt of Form PR-230 (Property Tax Exemption Request); of the twenty-eight churches acquired, only one property record noted receipt of an initial request.
- Property records for three churches acquired did not contain any notes at all.
- Some property records for churches on the list, contained notes that were at least two or more years prior to the foreclosure date.
- For one church in particular, acquired in January 2016, the file included notes from April 2016 indicating "the remast was not properly updated with an exempt percent of zero" and an additional note stating the former owner's name and current address was needed for the notice. Another note from May 2016 stated that two people visited the Assessor's Office and were advised that a Biennial Report had not been received since 2008. The visitors were referred to the Treasurer's Office for an explanation since the 2015 property tax bill had been paid in full. There were no additional notes regarding whether DCD or the Treasurer's Office was made aware of the remast error, if the property was returned to the former owner, when the property status changed from exempt to taxation, who the two visitors were, etc.



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

Revised for Clarification Purposes

However, based on a conversation with the DCD, they are not part of this process and is not the Client in the foreclosure. DCD does not have access to the system, so we would not be given notice. Unfortunately, and as communicated above, the information regarding the remast error and the fact that the property owner was instructed to the Treasurer's Office was not clearly identified in the property record card noted. Through this investigation, the OIG was unable to determine why the individuals were directed to the Treasurers or the DCD.

Review of property records for those churches acquired by the City with regard to the submission of a Biennial Report identified that there was an inconsistency of notes confirming whether the report had been received in the required even years of submission, or whether one had ever been received at all.

Specifically,

- One property status was changed from exempt to taxable because there was no submission of the 2020 Biennial Report; however there were no notes confirming receipt of previous Biennial Reports for the years in which they were due.
- Notes for another church-owned property indicated that an exemption review was conducted in February 2016 and that based on the review the property should be exempted – the Biennial Report for this property owner was received in April 2017. Additionally, there was another note, from February 2016, stating that a Biennial Report had not been received since 2014 and another note from January 2016 that said the property had always been exempt.
- For one church, in particular, there were notes from January 2017 that indicated an exempt investigation was done for daycare activities; per the note there had been no daycare since 2012. An additional note from April 2017 indicated an incomplete Biennial Report and that an investigation would be conducted when time permitted; the note was



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

documented by former, Chief Assessor, Peter Bronek. They was another note that indicated the church was acquired by the City in March 2017.

- Another church had a note from 2007 indicating the status of the church property was changed to 100% exempt status. However, a note from July 2020 confirmed that the status was changed from exempt to taxable due to non-receipt of the 2020 report.

For a property exempt under §70.11 the owner is required to file a Biennial Report (PR-220) bi-annually in the even years for all “exempt” parcels. The form should be completed by the property owner or representative and filed with the municipal clerk by March 31. The report includes instructions, prescribed by the DOR, regarding the information that should be include on and with the form (where as applicable).

Failure to file a Biennial Report does not cause a property owner to automatically lose their exempt status. Conversely, not filing the report may result in the Assessor reviewing the exempt property to determine if the use or ownership has changed in a way that makes the property taxable. If that review reveals conditions that warrant returning the property to taxable status, then a “status change” from exempt to taxable is initiated. While the current Deputy Assessment Commissioner/Chief Assessor, Bill Bowers, was unable to endorse procedures and processes under the preceding administration, he did indicate that it is not a standard practice to return property to taxable status without a review and purpose. Further, he was not aware of any statutory requirement that would automatically result in removal of an exempt status. In fact, Wisconsin state statutes convey that a property which was exempt in prior year remains exempt unless the use or ownership changes in a way that makes it taxable.

Conclusion 4

The review of properties acquired by the City does not substantiate the claim that the City specifically targeted churches on the north side of Milwaukee by wrongfully, illegally and unlawfully assessing property taxes in order to seize their properties. However, it did identify



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

several organizational deficiencies in the management and oversight of property tax exemption processes for properties exempt under §70.11 specifically as it relates to religious organizations. Additionally, during the investigation the OIG found it difficult to obtain information and determine which department or division was the correct area to obtain accurate information regarding different processes related to property tax exemption, related fees, in rem foreclosure, etc. *Unsubstantiated*

Allegation 5

Several religious leaders met with the IG to discuss specific issues and concerns they have encountered with regard to their own properties. During the meeting, pastors shared their dissatisfaction with how the City has dealt with approving, denying and foreclosing on their properties. In addition, the pastors articulated their frustration with the lack of assistance they received from the Assessor's Office, the Department of City Development, and the Treasurer's Office. The pastors indicated that they were met with resistance and could never get an accurate response to assist them with concerns regarding their property.

Finding 5

The City Treasurer, under State Statutes, the Milwaukee City Charter, and the City of Milwaukee Code or Ordinances is responsible for tax collection and enforcement. However, the City Treasurer has no authority to negotiate the tax principal due or waive interest and penalty charges. The purpose of the City Treasurer is to collect property taxes levied, not to acquire properties from owners who are delinquent with their property taxes. The Treasurer utilizes a tax enforcement process that maximizes tax collections, while minimizing delinquent tax acquisition.

The tax enforcement process is administered in three phases.



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

- **First Phase** – in this phase, a series of collection letters are issued to the property owner; four from the Treasurer’s Office and one which includes the signature of an Assistant City Attorney.
- **Second Phase** – in the second phase, tax accounts that remain unpaid are transferred to the Kohn Law Firm (Kohn), the City’s collection agent, for a period of twelve months. During this time, Kohn Law Firm manages the accounts, establishes payment arrangements, pursues *in personam* judgements under City guidelines, or pursues post judgement remedies (i.e. rent attachments and wage garnishments).

Note: If a property is determined to be abandoned or vacant, the account is not referred to the collection law firm, instead it is moved to the third phase of the tax enforcement process in accordance with Milwaukee Common Council Resolution 150164 which was further amended by Resolution 150772.

- **Third Phase** – As the last solution, the Treasurer initiates *in rem* foreclosure against those properties that remain delinquent. Pre-foreclosure letters are sent to delinquent property owners three months prior to the action being filed, notifying the owners of the impending tax foreclosure filing and informing them of the property tax payment required to avoid tax foreclosure. If the property owner does not take action to avoid tax foreclosure, the affected tax delinquent property owners and all other interested parties are notified by certified mail of the foreclosure action.

Additionally, there is an eight-week redemption period that begins once the notice of foreclosure has been published in the *Daily Reporter*. During this time, property owners are granted an opportunity to secure their properties from further action. Following the redemption process, there is also a four-week answer period where property owners have a chance to respond to foreclosure actions. There are three safeguards to protect a property owner against foreclosure.



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

They are: the property was not liable for taxation; taxes due were paid in full prior to the day of the redemption period; or the tax lien is debarred by the statute of limitations.

If the property owner does not render payment in full and a valid reason is not provided, the City of Milwaukee is granted a foreclosure judgment by the Milwaukee County Circuit Court and takes ownership of the property.

Pastor Steven Tipton of El Bethel Church of God in Christ (1501 W. Ring St.)

Pastor Steven Tipton of El Bethel Church of God in Christ; Aldermanic District #6 (1501 W. Ring St.), accused the city of taking possession of his property prior to notifying him of any foreclosure actions. Pastor Tipton indicated that his address had erroneously been updated and that because of the change to his address, he did not receive any documentation received from the City regarding foreclosure against his property. Also, Pastor Tipton expressed his frustration regarding the foreclosure against his property, while waiving a green post card to further support his allegation, during the Finance and Personnel Committee meeting held on December 8, 2021. Furthermore, during the meeting and when Michael Murphy, 10th District Alderman, then-Commissioner Steve Minor of the Assessor's Office confirmed that the address for the 1501 W. Ring St. was changed by an employee responsible for address changes, who has since then retired so he was unable to ask for the documentation to support the address change. Mr. Miner explained that address changes are generally made at the request of the property owner, notification from the Post Office, or some other form of communication. Additionally, then-Commissioner Miner indicated that the erroneous address change was corrected on December 6, 2021.

However; although Hannah Jahn, Assistant City Attorney (ACA) and Jeffrey Arp, Business System Manager, Assessor's Offices agreed that, while an address change occurred for El Bethel Church of God in Christ, the change of address was for the location at 5401 W. Good



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

Hope Road, and not the Ring Street address. Documentation received from both ACA Jahn and Mr. Arp supports their statements. The documentation obtained from Ms. Jahn confirmed that certified mail was delivered to the El Bethel Church of God in Christ with the Good Hope address. Other documentation submitted by ACA Jahn further supported that mailings from the Treasurer's Office were addressed to the Good Hope address and that the Treasurer had no prior knowledge that an address change had occurred.

Note: During COVID-19, if mail was sent certified mail with a return receipt requested (either in the traditional green card format or the newer electronic version), several United States Postal Service (USPS) mail carriers started using a contact-less approach to the process. Some carriers signed their own names and also marked the "Agent" box next to their signature. While others wrote "COVID-19", "C19" or other some other note as an indication that the letter was mailed and accepted⁵.

Conclusion: Pastor Steven Tipton of El Bethel Church of God in Christ (1501 W. Ring St.)

Based on supporting documentation from the City Attorney's Office as well as, the Assessor's Office the allegations that the City foreclosed on Pastor Tipton's property at 1501 W Ring without prior knowledge is inconclusive. Additionally, although an address change occurred, it was not for the Ring Street location. The Inspector General spoke with Mr. Tipton to request a copy of the notice card to support his allegation. However, Pastor Tipton has yet to provide Ms. Kohlheim with a copy of the post card. ***Unsubstantiated***

Pastor Sean Tatum, Mason Temple Church of God in Christ

Pastor Sean Tatum, Mason Temple Church of God in Christ (6098 (6090) N 35th St.) testified during the committee meeting referenced above that he became the Lead Pastor in 2018 and was

⁵ David Dutcher, "USPS Certified Mail Return Receipt Signatures-COVID-19", iMail Tracking Mail That Matters (April 6, 2020).



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

informed that the church lost its property tax exemption status in 2018. Pastor Tatum also stated that even though he learned the church was being foreclosed, he never received any correspondence regarding the taxes.

Conclusion: Pastor Sean Tatum, Mason Temple Church of God in Christ

In April 2022, a review of the documentation submitted by Mason Temple Church of God in Christ indicated the church occupies and uses 85% of the overall property while 15% is rented to a childcare operator. The ownership, operation and use of the property met the statutory requirement for property tax exemption. However, a portion of the building is leased in part to an entity or organization that does not. The determination whether the leased fee portion of the property is taxable is based upon an excerpt from §70.11 which states:

“... leasing a part of the property described in this section does not render it taxable if the lessor uses all of the leasehold income for maintenance of the leased property or construction debt retirement of the leased property, or both, and, except for residential housing, if the lessee would be exempt from taxation under this chapter if it owned the property”.

The documentation provided by Pastor Tatum confirmed that the income from the lessee falls within the requirements stipulated by state statute (est. maintenance of the leased property, construction debt retirement of the leased property, or both, and, except for residential housing). However, the lessee does not meet the requirements of a non-profit organization or other entity that would be exempt if it owned the property. As a result, an exemption from property taxation (taxed in part) was determined for 2022. The exemption should continue, subject to all applicable laws and regulations (including, but not limited to, Wisconsin Department of Revenue guidelines), as long as the ownership and use remain the same. However, there was no documentation to support that an exemption determination letter explaining the partial denial was sent to Pastor Tatum prior to the letter sent in April 2022. ***Unsubstantiated***



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

Pastor Gloria Tatum, Temple of the Holy Spirit; (4444 W Capitol Dr.)

Pastor Gloria Tatum, Temple of the Holy Spirit; (4444 W Capitol Dr.), testified that she has been the pastor for fifteen years and had had her property assessed and was paying property taxes the entire time; she also stated that she would have to submit a form every odd year. Ms. Tatum also indicated that her husband, who passed away, was initially the pastor, but that she recalled paying property taxes too.

However, a review of the property record (in the notes section) revealed the following:

- July 8, 2004 – exemption application sent for 2005.
- April 9, 2009 - an exemption application was mailed for 2010.
- March 30, 2012 - an exemption application was received for 2013.
- July 16, 2013 – the request for exemption was denied due to an incomplete application, no attachments, no affidavit and the Assessor’s Office could not establish use of property.
- July 22, 2013 – an exemption determination letter denying the exemption request was sent.
- April 16, 2014 – an exemption request application was received for 2015.
- May 14, 2014 – an exemption application request was received from Gloria Tatum for 2015.
 - August 3, 2015 – another exemption application was received; the property record stated the notes from the July 16, 2013, were applicable for this request. Additionally, the notes indicated that only an affidavit was signed and that the application included a signed Certificate of Ordination. Also at that time, the Wisconsin Department of Financial Institutions (WDFI) indicated that a Certificate of Status was delinquent for January 1, 2015; there was no proof of 501(c) 3 status; and pictometry revealed no signage that the building was being used as a church (**Note:** “Pictometry is the name



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

- of a patented aerial image capture process that produces imagery showing the fronts and sides of buildings and locations on the ground”).⁶
- August 6, 2015 – an exemption determination letter was sent denying the August 3, 2015, request for exemption.
 - Exemption Review (with no date) - notes indicated a message was left for Pastor Gloria Tatum seeking documents to support the nonprofit status of the church. An additional note stated that “Jenni” emailed the pastor on June 8th (no year included) seeking supporting documentation, but no response to the email was received.
 - October 31, 2022 – Bill Bowers, Deputy Assessment Commissioner/Chief Assessor spoke with Mia Lott, registered agent for Temple of the Holy Spirit. Per the notes, Ms. Lott indicated that the church was a 501 c 3 nonprofit organization and that she would send a copy of the documentation letter within the next few days.

The IG conducted a search of the IRS Exempt Organization Business Master File Extract (EO BMF) extracted by state of churches and religious organizations and was unable to locate documentation to support the church was indeed designated as a 501 c 3 nonprofit under the IRC. In addition, a WDFI corporation search of the church concluded that the church had been administratively dissolved, effective March 20, 2017.

Conclusion - Pastor Gloria Tatum, Temple of the Holy Spirit; (4444 W Capitol Dr.)

Review of the documentation received identifies that although an application was received, there was no documentation to support or validate that the church is an IRS 501 (c)(3) recognized organization. The property record suggests that several attempts were made to obtain sufficient information to no avail. Additionally, the Deputy Assessment Commissioner/Chief of Assessor indicated that he spoke with the listed registered agent for the church, Ms. Mia Lott, on October

⁶ Definitions.net. The Web’s Largest Resource for Definitions & Translations; A Member of the Stands 4 Network, <https://www.definitions.net/definition/pictometry>.



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

31, 2022, who confirmed that the church was a recognized 501 (c)(3) non-profit organization and that she would send a copy attesting to this status to the Assessor's Office. However, to date, there has been no additional communication between the Assessor's staff and Ms. Lott. Based on the information submitted and the review of the property, including public records information, the Assessor's Office was unable to determine whether Temple of the Holy Spirit and the property meet the requirements for exemption as per Wis. Stat. § 70.11(4)(a).

Pastor Reverend Martin Childs, Jr., Pilgrim Rest Missionary; (3426 N 38th St.)

Testimony by Pastor Edmund Davis, standing in on behalf of the Reverend Martin Childs, Jr., of Pilgrim Rest Missionary Baptist Church, argued that the church was wrongfully being assessed property taxes on parts of its church building. The investigation concluded that a transfer of ownership took place between All Saints Church (All Saints) and Pilgrim Rest Missionary Baptist Church (Pilgrim Rest), 3426 N 38th; however, the use remained the same as was when the dwelling was under the ownership of All Saints. Prior to the change of ownership, All Saints used two of the dwellings to provide transitional housing for women and their children who were recovering from drug abuse, trafficking, made poor decisions, or who were victims of domestic violence. Under All Saints, the two buildings were exempted in full from property taxation under §70.11.

Pilgrim Rest took ownership in 2018 and usage of the two dwellings remained the same.

However, parts of the dwelling previously exempted from taxes had been reassessed as partial taxation. But in §70.11, it states that property exempted from taxation, if the parcel was exempt for the previous year and its use, occupancy, or ownership did not change in a way that makes it taxable, it ought to remain exempted.

In a discussion with the current administration, specifically Mr. Bowers, he agreed with Reverend Childs that the previous exempt status should have remained consistent with the



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

previous owners (All Saints Church) and has since been restored to a fully exempted status under §70.11. *Substantiated*

Determination:

Recommendations or Corrective Actions:

Finding 1:

The investigation determined the Assessor's processes for handling property tax exemption request(s) under §70.11 are inconsistent with internal, official documented policies and procedures outlining the steps to take and the manner in which they should be performed. Specifically, the Assessor's Office did not consistently utilize the AP5 property record to provide a written account of important or historical events in the order of occurrence as it relates to: receipt of a property tax exemption request, documentation to support the property owner met the burden of proof requirement; whether an internal or external inspection was conducted or the outcome or status of the request. Although it has been determined that the Assessor's Office employs inconsistent practices and process and does not provide chronological record of the steps taken for handling exemption request under §70.11, it was unable to substantiate that such practices and processes are not consistent with the set of guidelines prescribed by the DOR

Recommendation 1:

Review and Revise Policies and Procedures to Ensure Compliance with Wisconsin Property Assessment Manual and Wis. Stat. §70.11(4) for Church/Religious – Place of Worship:

The Assessor's Office has official, documented procedures outlining the set of rules, instructions and methods designed and used to communicate the individual steps for the administration of exemption from property tax requests, bi-annual biennial reports under §70.11; however, the investigation revealed that there are inconsistencies in the way each property tax exemption request, bi-annual report, approval, denial, internal or external inspection are handled. It is



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

imperative that management revise its procedures for performing the series of steps, activities and decisions involved for processing property tax exemption request in compliance with established DOR rules, Wisconsin State Statutes and the Wisconsin Property Assessment Manual. Instituting written documented procedures and mandating employees to follow the steps within the procedure helps:

- Ensure compliance with prescribed guidelines and instructions when making a decision or performing tasks for a specific process.
- Provide a road map for day-to-day operations.
- Assist in clarifying and reinforcing standards expected and involved in fulfilling a specific process.
- Ensure consistency, and in turn, reduce the risk or appearance of inequitable treatment or discrimination.
- Ensure that a specific task will be implemented or performed consistently, especially in the absence of the staff who normally administers that task.

It is imperative that management in the Assessor's Office implement such procedures to ensure quality information is maintained and necessary revisions and updates are included in its procedures for making informed decisions. Additionally management should implement a monitoring process to ensure to accurate, up-to-date, and chronological notes and information are maintained in the property record card.

Note: AP5 was not implemented until 2019, so it would not have impacted any records or notes created before then. All notes from the Assessor's prior system were uploaded into AP5 as of March 10, 2019.

Finding 2:



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

Based on the investigation, the Assessor's Office neglected to consistently document the specific reasons for a full denial or partially approved property tax exemption request, whether a letter explaining the reason for the denial was mailed to the property owner or any other notes related to the property exemption request under §70.11 in the Assessor's Office AP5 Property Tax Record system.

Recommendation 2:

Develop a Process to Maintain Consistent, Up-to-Date, Chronological Notes in the Assessor's Office AP5 Property Tax System.

The Assessor's Office should develop a process to ensure information pertaining to a parcel is documented in the Assessor's property management system. The information maintained in the system should be up-to-date and provide a chronological account involving the parcel. For example, exterior and interior inspections, initial property tax exemption requests, biennial reports and justifications for full denial or partially approved property tax exemption requests. Any interactions between assessment staff and property owners should be captured in the notes section of the electronic assessments management system.

Finding 3:

The Assessor's Office did not maintain physical copies of Property Tax Exemption Request form (PR-230), Biennial Report, approval, partial, full denial letters or any other documentation for property owners seeking exemption from taxes in accordance with the City's established Global Records Retention Schedule for the Assessor's Office.

Recommendation 3:

Ensure records are maintained in accordance with Wisconsin state law, and accordingly, the Wisconsin Municipal Records Schedule (WMRS) and the City of Milwaukee's Global Retention Schedule, specifically for the Assessor's Office:



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

A records retention schedule serves as an organization's legal authority to retain and purge records; and holds a significant importance for the organization. Management should develop a process to ensure that both electronic and physical records for exemption from property taxes are maintained in accordance with Wisconsin state law, the WMRS, and the City's retention schedule, specifically for the Assessor's Office. Additionally, management should review established retention schedules to ensure that they are current. If not, they should be revised accordingly.

Finding 4:

The Deputy Assessment Commissioner/Chief Assessor bears responsibility for oversight and administration of all processes related to exemption of property from taxes, including applications for and reports of exemptions in accordance with state statute and local administrative procedures. This decreases Assessor's ability to implement internal controls to minimize the occurrence of errors, fraud or to prevent non-compliance with applicable regulations related exemption of property from taxes processes.

Recommendation 4:

Reassign the Roles and Responsibility for Oversight over Property Owners Seeking Exemption from Property Taxes in Wisconsin to the Level of an Appraiser; and Develop a Monitoring Process to Ensure Approval and Denial Determinations are in Compliance with Wi. Stat. §70.11.

The Assessor's Office does not have internal controls in place to prevent error, fraud or non-compliance with applicable state statutes for oversight and administration of all processes related to exemption of property from taxes under §70.11. Management should consider reassigning different parts of property tax exemption tasks to more than one assessment personnel to ensure separation of duties. Although the property tax exemption process might reasonably be completed by a single individual, a breakdown of the task prevents one person from acquiring



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

sole or excessive control; misuse of that control for nefarious or illegal purposes; and to minimize the occurrence of errors or fraud.

Specifically,

- **Assessor 2** – to process initial property tax exemption request, bi-annual biennial report, which includes, but not limited to collecting and verifying relevant, required data to proficiently determine whether the owner has met the burden of proof for the exemption.
- **Appraiser II** – to ensure the Assessor 2 approved or denied property tax exemption request and bi-annual biennial reports in accordance with all applicable rules and regulations, verify that all steps according to the applicable internal official, documented procedures, and when necessary conduct an inspection of the property for verification of its ownership, use of the property or a combination of ownership and use.

The Deputy Assessment Commissioner/Chief Assessor should be responsible for oversight and administration of all processes related to exempt property, including applications for and reports of exemptions in accordance with state statute and local administrative procedures.

Finding 5:

The Assessor's Office processes over exemption of property taxes under §70.11, under the preceding administration, were inconsistent, did not follow departmental policies and procedures, inconsistently maintained notes in the electronic property record, and the inspection date for both interior and exterior inspections were inconsistently recorded in the Assessor assessment application, relevant data required to effectively approve or deny a request were not maintain in accordance with applicable retention schedule(s) and the Deputy Assessment Commissioner/Chief Assessor is the only individual complete control of a process.



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

Recommendation 5:

Perform a review of all parcels currently owned by religious organizations that have been exempted from property taxes under WI Stat. §70.11 based on its ownership and use to ensure each property has met the requirements for exemption.

Under the preceding Assessor's there was a lack of internal controls in place to prevent error, fraud or non-compliance applicable state statutes for oversight and administration of all processes related to exemption of property from taxes under §70.11 and a single individual had complete control over the entire process. Management should conduct a review of all properties exempted from property taxes, specifically for religious organizations, to ensure that properties exempted from property taxes have met all the requirements to be exempted based on its ownership, use, or the combination of the use and ownership; to determine whether the electronic assessment property record contain up-to-date and consistent notes related to the exemption; to ensure required and relevant data necessary to establish exemption were maintained in compliance with applicable retention schedule(s); and to ensure all exemption request determinations, specifically for religious organization, have been handled without bias, ethically, legally and in accordance with applicable state statutes.

Finding 6:

The Assessor's Office does not have an informational tool or public relations program to disseminate the requirements, steps to apply, answer frequently asked questions, or any other pertinent information regarding exemption from property taxes under Wisconsin Stat. §70.11.

Recommendation 6:

Implement a Public Relations Program or Develop Informational Tools to Disseminate Pertinent Information for Property Owners Who are Seeking Exemption from Property Taxes under §70.11.

A strong public relations program or informational tool could lead to a higher credibility factor for an organization and has the potential to reach a larger audience without the expensive cost



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

correlated with the traditional paid advertisement process. Management should implement a public relations program or develop informational tools to increase transparency in assessment practices to convey the criteria, respond to frequently asked questions, and educate property owners seeking exemption from property taxes under §70.11. Management's public relations program or informational tool could include print, email, brochures, videos, and town hall meetings, as well as any other form of communication to ensure property owners understand and are familiar with the expectation and requirements to both obtain and maintain the exemption status.

Finding 7:

Property owners of religious organizations endeavoring to obtain information regarding exemption of property, fees included on the property tax bill, *in rem* foreclosure, etc. were unable to efficiently obtain sufficient information for their properties.

Recommendation 7:

The Assessor's Office, together with the Treasurer's Office, the Department of City Development, the Department of Neighborhood Services, the Department of Public Works and all other City departments or divisions that assess fees included on the property tax bill should collaborate to develop and document information providing guidance and direction to property owners on identifying which department to contact for specific information related to property tax exemption, assessment activities, properties nearing or already in *in-rem* foreclosure status.

Recommendation 7 - Revised for Clarification Purposes

The Assessor's Office, together with the Treasurer's Office, the Department of City Development, the Department of Neighborhood Services, the Department of Public Works and all other City departments or divisions should collaborate to develop and document information providing guidance and instruction to property owners on identifying which department to



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

contact for specific information related to property tax exemption, assessment activities, properties nearing or already in, in-rem foreclosure status.

At a minimum, the documentation should identify:

- The responsible parties (department or division) to contact for information.
- How to determine the type of service for the fee included on the property tax bill.
- How to identify which department to contact for specific reasons related to their parcel.
- Chain of custody (the primary owner of the information).
- A contact person for each department.
- The latest date of revision to the document.

Additionally, together the departments should agree upon a primary and backup person who will be responsible for periodic review, updating information on the document and ensuring the information is disseminated. Also, management should become familiar with the various processes in each department to ensure that property owners are directed to the appropriate department for assistance on their specific issues of concern.

Disclaimer:

The scope of this investigation included items received and reviewed under the administration of former Commissioner of Assessments, Steve Miner and former Deputy Commissioner of Assessments/Chief Assessor, Pete Bronek.

City of Milwaukee Individuals Interviewed

- Nicole Larsen, Commissioner of Assessments, Assessor's Office
- Bill Bowers, Deputy Assessment Commissioner/Chief Assessor, Assessor's Office
- Spencer Coggs, City Treasurer, Office of the City Treasurer
- Jim Klajbor, Deputy City Treasurer, Office of the City Treasurer



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

- Amy Turim, Real Estate Development Services Manager, Department of City Development
- Vanessa Koster, Deputy Commissioner, Department of City Development
- Matthew Haessly, Real Estate Specialist, Department of City Development
- Danielle Beamon, former Accounting Assistant II, Assessor's Office
- Yvonne Heuter, Senior Property Appraiser
- Toni Biscobing, Director of Financial Services, Office of the Comptroller
- Gloria Lucas, Revenue and Financial Service Manager, Office of the Comptroller
- Jeffrey Arp, Business System Manager, Assessor's Office

Wisconsin Department of Revenue

- Scott Shield, Director Technical & Assessment Services, State of Wisconsin, DOR

Pastors

- Bishop Charles McClelland, Holy Cathedral Church of God
- Pastor Sean Tatum, Mason Temple Church of God in Christ
- Pastor Steve Tipton, El-Bethel Church of God
- Pastor Marty Calderon, God Touch Milwaukee
- Pastor Greg Lewis, Founder of Souls to the Polls and Pastors United

Assessor's Meeting with Pastor's (Feb. 8)

- Pastor Clifford Taylor, Alexandria Church of God in Christ
- Pastor Gloria Tatum, Temple of The Holy Spirit

Interior Inspection

- Pastor Raymond Monk, Ephesians Missionary Baptist Church



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

Documents Reviewed

- Finance & Personnel Committee Meeting, December 8, 2021 Agenda, File #211064, Channel 25 Video
- Assessor's Office, Admin – Exempt Application Intake Procedure
- Assessor's Office, Admin – Exempt Biennial Report Intake Procedure
- Assessor's Office, Admin – Exempt Application Review Procedure
- Assessor's Office, Status Change – Assessment Chief Tasks Procedure
- Assessor's Office, Assessment Chief – Exempt Application Review Procedure
- Assessor's Office, Status Change – Exempt to Taxable – Appraiser Workflow Procedure
- Assessor's Office, Status Change to Taxable – Flag for Appraiser Review Procedure
- Assessor's Office, Status Change to Taxable – Flag for Chief Review Procedure
- Assessor's Office, Status Change to Taxable – In Rem – Flag for Appraiser Review Procedure
- Assessor's Office, Pilot Type Codes (in AP5)
- Assessor's Office, Automatically Exempt Owners Procedure
- Chapter 307 Commissioner of Assessments (Re: Fair Share Program)
- Updated 2019-20 Wis. Stats. Published and Certified under s. 35.18, Chapter 70 General Property Taxes
- International Association of Assessing Officers, Standard on Property Tax Policy – 2020
- International Association of Assessing Officers, Standard on Public Relations – 2020



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

- Department of City Development, Procedure and guidelines to sell neighborhood tax-foreclosed property to former owner-occupant in lieu of vacation of foreclosure judgment
- City of Milwaukee, Strong Neighborhoods Plan, Buying Back the Property you Lost to Tax Foreclosure
- State of Wisconsin 2021 – Legislation, Preliminary Draft – Not Ready for Introduction
- Nicole Larsen, Email Correspondence, DCD Pilot Language (MCO s. 304-49-13)
- Judiciary Legislation Committee Letter(s) – 03.14.2022; Monday, March 14, 2022 1;30 pm – 4:30 pm
- Dr. Steven Tipton, Letter to Mayor Johnson Requesting Refund of Monies
- Department of Revenue, State of Wisconsin, Form 230 – Property Tax Exemption Request
- Assessor’s Office Letter, Safer at Home Letter, Statutory Requirements (March 2020)
- Pilot Payment in Lieu of Taxes, Program Explanation
- Wisconsin Department of Revenue, Guide to the Property Assessment Process for Wisconsin Municipal Officials

Information Received / Analysis

- Assessor’s Office, Exemption Determination Letter (Per Inspector General’s Request)
- Assessor’s Office, Property Record Cards System
- Wisconsin Department of Financial Institutions, Emanuel Healing Ministry Church of God in Christ, Register Agent Certification



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

- Department of Revenue, State of Wisconsin, Form 230 – Property Tax Exemption Request
- Assessor’s Office, Exemption Determination Letter (Denials)
- Assessor’s Office, Property Tax System, Record Cards
- In Rem 2020, No. 2 Part of Mailing List, Case 2020CV007046 Document 35 Filed 03-15-2021
- El Bethel, Affidavit of Mailing of Petition and List of Tax Liens (Case 2020CV007046, Document 32, Filed 03/15/2021
- Office of the City Treasurer, Request for Vacation of In Rem Judgement (Tax Key No. 3121501000)
- Office of the City Treasurer, 211784 Reopening and Vacating In Rem Judgment (Tax Key No. 3121501000)
- Department of Neighborhood Services, Judiciary Legislation Committee Letter(s); File #211784
- Assessor’s Office, Inspection Request Letter
- List of Foreclosed Religious Organizations (2012 – 2021)
- City-Wide Global Administrative Record Retention Schedules
- Treasurer’s Office, Overview of the Delinquent General Real Estate Property Tax Collection Process
- DCD Letter, Judiciary Legislation Committee, Tax Key #312-1501-000-x
- Summary of Exempt Properties by use (as of February 2019)



Jim Owczarski
City Clerk
jowcza@milwaukee.gov

Ronda M. Kohlheim, MBA
Inspector General
State of Wisconsin, Notary Public
ronda.kohlheim2@milwaukee.gov

Office of the City Clerk

- Email Correspondence 322-0229-100 - Alexander Church of God in Christ
 - Certified Mailings, El Bethel Church of God in Christ
 - Assessor's Office Sale Information, El Bethel Church of God in Christ
 - Assessor's Data Search, El Bethel Church of God in Christ
 - Property Record Card Notes, El Bethel Church of God in Christ
 - 2016 Biennial Report, El Bethel Church of God in Christ (February & November)
 - File #211061 Hearing Notice List
 - Wisconsin Department of Financial Institution – Registered Agent - Temple of The Holy Spirit Church of God In Christ Inc.
-
- Communication File #211061, Church Properties Presentation (Assessor's Office)