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January 8, 2009

To the Honorable
The Common Council of the
City of Milwaukee
Room 205 – City Hall

Re: Resolution authorizing the remission of the real estate taxes, for the tax years 2004 Omitted and 2005 of \$30,213.84, for the property located at 6090 North 35th Street, Milwaukee, Wisconsin.

Dear Council Members:

Attached please find the resolution authorizing remission of the real estate charges for the tax 2004 Omitted and 2005 of \$30,213.84, for the above-referenced property. The property was classified as exempt for a number of years through and including 2002, as it was owned and operated by a religious organization. When the property was sold to the current owner, Mason Temple C.O.G.I.C, the assessor requested a new application for that exemption.

Mason Temple did not respond to the assessor's request for the application for exemption so the assessor put the property back on the tax roll, beginning with the 2003 tax year. The Assessor actually issued an Omitted 2003 and regular 2004 assessment in 2004. When Mason Temple did not respond to those assessments, a tax bill issued for those years, and subsequently for 2005 as well. In 2005, Mason Temple submitted the application and it was granted the exemption for 2006 and forward.

While, normally, the assessor may deny an exemption for failure submit an application for exemption by March 1, that is for new exemptions where property was taxable previous year. In the preamble of Wis. Stat. §70.11, if property was exempt in the previous year, and use, occupancy and ownership does not change in a way that makes it taxable, then it is exempt. This property's use, occupancy and ownership did not change in a way to make it taxable when the ownership changed from the previous religious organization to Mason Temple C.O.G.I.C.

Honorable Common Council
January 5, 2007
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We ask that the resolution be introduced at the next meeting of the Common Council, and then referred to the appropriate council committee for consideration.

Respectfully,

GRANT F. LANGLEY
City Attorney

GENEVIEVE O'SULLIVAN-CROWLEY
Assistant City Attorney

GOSC:gosc:113704
Attachment

c: Ronald D. Leonhardt, City Clerk
Mary Reavy, Assessor