

Reply to Common Council File No. 160804  
From DOA-Budget and Management Division

October 25, 2016

Ref:

Common Council File 160804 contains a resolution appropriating \$143,564.55 from the 2016 Common Council Contingent Fund to the Remission of Taxes Fund for payment of a 70.43 Correction to St Catherine Residence on the 2015 tax roll.

In accordance with Wisconsin Statute 74.35, St Catherine's Residence filed a claim against the 2015 taxes levied against the property. The basis of the claim was that the property meets the requirement for tax exemption. The Assessor's Office determined that an error occurred and pursuant to Wisconsin statute 70.43, the city is required to issue a refund of amounts paid.

The resolution authorizes payments up to \$143,564.55, which represents the total amount of the 2015 claim, to be paid from the 2016 Common Council contingent fund. Payments for such claims are normally made from the Remission of Taxes. However, the balance of the 2016 allocation in the special purpose account is not sufficient to cover the amount of this payment.

Authorizing the use of the 2016 contingent fund for this purpose would allow the city to meet current obligations. The refund amount is eligible for reimbursement from other taxing jurisdictions through chargebacks, estimated to result in approximately 65% of the amount being reimbursed.

**RECOMMENDATION: ADOPT COMMON COUNCIL FILE NUMBER 160804**



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