

..Number

..Version

ORIGINAL

..Reference

..Sponsor

THE CHAIR

..Title

An ordinance relating to fees for the assessor's office.

..Section

81-124 cr

307-2 rc

307-2.5 cr

..Analysis

This ordinance authorizes a fee for filing the biennial tax exemption report and provides that the fee may be added to the tax bill as a special charge if it is not paid with the submission form. This ordinance further provides that the assessor's office may charge a fee of \$10 per day for failure to submit the form. This fee may also added to the tax bill.

..Body

The Mayor and Common Council of the City of Milwaukee do ordain as follows:

Part 1. Section 81-124 of the code is created to read:

**81-124. Tax-Exempt Property Report Fee.** The fee for filing a tax-exempt property report form shall be \$50 for a single parcel, plus \$15 for each additional parcel.  
(See s. 307-2).

Part 2. Section 307-2 of the code is repealed and recreated to read:

**307-2. Tax-Exempt Property Report. 1. FORM TO BE FILED.** By March 31 of each even-numbered year, the owner of each parcel of tax-exempt property shall obtain from and return to the commissioner of assessments a form, as provided in s. 70.337, Wis. Stats., concerning the characteristics of the tax-exempt property.

**2. FILING FEE.** In order to recover costs associated with distributing and reviewing the form and processing the form for the Wisconsin department of revenue, the commissioner of assessments is authorized to assess and collect the fee specified in s. 81-124, as permitted under s. 70.337(5), Wis. Stats.

a. The fee shall be paid at the time of filing the form.

b. If the fee is not paid at the time of filing the form, the commissioner of assessments is authorized to add the fee to the tax bill as a special charge.

c. The fee does not apply to a church that is required to file a tax-exempt property report.

Part 3. Section 307-2.5 of the code is created to read:

**307-2.5. Partially-Taxed Property Report. 1. FORM TO BE FILED.** By March 15 of each year, the owner of a parcel of tax-exempt property that was used in the most recently

ended taxable year in a trade or business for which the owner of the property was subject to taxation shall file with the commissioner of assessments a form, as provided in s. 70.339, Wis. Stats., concerning the characteristics of the property.

2. FAILURE TO FILE; PENALTY. A person who fails to file a statement within 30 days after notification, as provided in s. 70.339 (3), Wis. Stats., shall forfeit \$10 for each succeeding day on which the form is not received by the commissioner of assessments, but not more than \$500. This fee may be added to the property tax bill as a special charge.

..LRB

APPROVED AS TO FORM



Legislative Reference Bureau

Date: 11/21/2023

..Attorney

IT IS OUR OPINION THAT THE ORDINANCE  
IS LEGAL AND ENFORCEABLE

\_\_\_\_\_  
Office of the City Attorney

Date: \_\_\_\_\_

..Requestor

Assessor's Office

..Drafter

LRB179408-1

Tea Norfolk

11/20/2023