

February 8, 2021

City of Milwaukee - Office of the City Attorney
Milwaukee City Hall Suite 800
200 East Wells Street
Milwaukee, Wisconsin 53202-3551

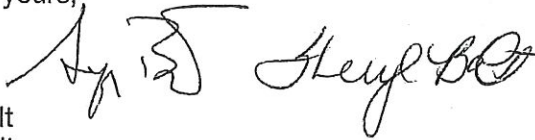
Re: Claim for waiver of property tax interest and penalties
Property: 1522 N. Prospect Ave., Unit 602; Tax Key 359-1475-000
City Attorney File No.: 1056-2020-1595

To City of Milwaukee - Office of the Attorney

We are in receipt of your decision regarding our claim dated January 30, 2021; however, we request to contest your decision and furthermore request the next level of hearing or arbitration available to us.

Please notify us if there are any other obligations to contest this decision in a timely manner so that we can ensure our case is properly heard.

Very truly yours,



Gregg Bolt
Sheryl Bolt

Emails & Phone numbers:

Gregg Bolt: 350gregg@gmail.com; 262-347-5190
Sheryl Bolt: 350sheri@gmail.com; 616-566-0620

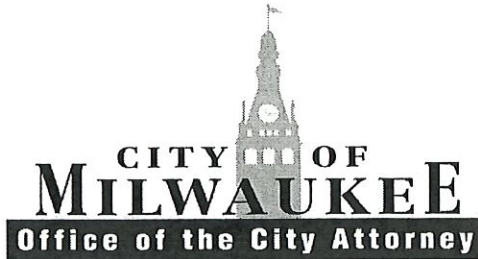
OFFICE OF CITY ATTORNEY
12 FEB '21 PM 12:34

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12 FEB '21 PM 12:34

TEARMAN SPENCER
City Attorney

KIMBERLY R. WALKER
Special Deputy City Attorney

MARY L. SCHANNING
ODALO J. OHIKU
SCOTT F. BROWN
ROBIN A. PEDERSON
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MEIGHAN M. ANGER
ALEXANDER R. CARSON
Assistant City Attorneys

January 30, 2021

Also via email to 350gregg@gmail.com, 350sheri@gmail.com

Gregg and Sheryl Bolt
1522 N. Prospect Ave.
Unit 602
Milwaukee, WI 53202

Re: ***Claim for waiver of property tax interest and penalties***
Property: 1522 N. Prospect Ave., Unit 602; Tax Key 359-1475-000
City Attorney File No.: 1056-2020-1595

Dear Mr. and Mrs. Bolt:

I reviewed your claim dated October 22, 2020, along with the accompanying correspondence. I also looked into whether the involved City officials and employees followed the applicable rules and statutory procedures, and found that they did. The City denies that any action or inaction by City employees is the cause of the tax delinquency, and therefore, denies the claim.

Wisconsin law presumes that property owners know that real estate taxes are owed, and to know the laws regarding taxation. *Devitt v. City of Milwaukee*, 261 Wis. 276, 279-280, 52 N.W.2d 872 (1952). Importantly, “[f]ailure to receive a property tax bill does not affect the validity of the general property taxes, special taxes, special charges and special assessments levied or the collection of delinquent general property taxes, special taxes, special charges and special assessments.” Wis. Stat. § 74.09(6).

Because the closing date for the Prospect Avenue condo purchase was after the date the tax roll was finalized for printing the 2019 tax bills, the City had to send the tax bill to the prior owner/seller. It was then incumbent on you, the buyer, to inquire whether the 2019 tax was owed, and the amount of the tax. Since no portion of the tax was paid by January 31, 2020, the account became delinquent on February 5, 2020. The City is not in the practice of sending, nor is it required to send, additional notices between the tax bill in early December and the first payment deadline of January 31. Even if the City had been aware of the transaction before January 31, 2020, it would not have issued a new bill in the normal course of business.



Once tax bills have been issued, the City is also under no obligation to search for new owner addresses to send any subsequent reminders to. The obligation is to update the roll in time to issue the next year's tax bill. In this instance, when the City Treasurer updated the contact information in August 2020, they sent an extra notice to you. We regret any inconvenience to you, but non-receipt of a bill is not a defense to late payment of taxes, nor is it a legal basis to grant your claim for waiver of interest, penalties, or fees. Thank you for your patience as we reviewed this matter.

Very truly yours,

HANNAH R. JAHN
Assistant City Attorney

HRJ/tbm

FROM THE DESK
OF
GREGG & SHERYL BOLT

RECEIVED
OFFICE OF CITY ATTORNEY

OCT 27 2020

10 08 AM/P.M.

CITY OF MILWAUKEE
2020 OCT 23 A 10:39
CITY CLERK'S OFFICE

October 22, 2020

Office of the City Clerk
City of Milwaukee

To the City Clerk of City of Milwaukee:

On October 7th, 2020 we received our first notice of our 2019 taxes of \$13,132.70 as well as interest and penalties of \$1772.91

We are seeking a claim to waive the interest and penalties totaling \$1772.91.

Background information:

Address of the Property:
1522 N. Prospect Ave
Unit 602
Milwaukee, WI. 53202

In December of 2019 we purchased a new condo at 1522 N. Prospect, Unit 602 from an LLC in California (this was Oprah Winfrey's mother's condo for a number of years). At the time of our close, the exact tax liability for the property was unavailable.

Fast forward to October, 2020, we received our first notice of taxes, penalties and interest due on the property. After reaching out to our Alderman Bob Bauman, we have discovered a number of inconsistencies and perhaps some miscommunication that we could attribute to the Covid pandemic or other reasons unknown to us.

However, for the record, we have been living in the City of Milwaukee for over a decade and have an impeccable record of paying our taxes in full and on time (our previous address was 514 E Erie Street, Unit 503). In fact, as a good faith effort, we paid the principle of our 2019 tax bill and now are requesting the waiver for interest and penalties.

In correspondence between Alderman Bauman and various City offices we discovered the following:

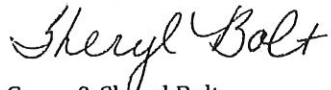
1. Relief was provided by the City for penalties and interest due to the pandemic from April 1 - September 30. It does seem coincidental to us that the first invoice we received was one week after the waiver expired.
2. Through a number of email exchanges (attached) between Jim Klajbor (Deputy City Treasurer) Spencer Coggs (City Treasurer) and Steve Minor (Assessment Commissioner), apparently, after we completed the sale, the City Assessors office did not notify the Treasurer's office of the sale or property transfer until August, 2020. This might suggest that previous notices were likely sent to the previous owner, an LLC in California.

3. A record appears to exist that our first notice was sent to us at our address in August (not received) and a second in October (received). As you can see, however, from our history over a decade of on-time tax payments, we would have paid our taxes as soon as possible, certainly not late. We can assure you that we never received the August delinquent tax notice. In addition, had we received the August notice and paid in full in August, the penalties and interest would have been waived due to the relief provided by the City during the pandemic.

We are certain that no malice was intended despite the timing of the received notice. The pandemic has created many challenges for the City and likely a few oversights occurred over the course of the summer. We appreciate your understanding on this matter and look forward to your ruling.

As a reminder, our principle tax liability is paid in full for 2019.

Sincerely yours,



Gregg & Sheryl Bolt

350gregg@gmail.com
262-347-5190
350sheri@gmail.com
616-566-0620

From: Bauman, Robert rjbauma@milwaukee.gov

Subject: Re: Assistance needed for Interest & Penalty

Date: October 22, 2020 at 6:23 PM

To: Coggs, Spencer scoggs@milwaukee.gov

Cc: Henke, David A. dhenke@milwaukee.gov, Kohlheim, Ronda Ronda.Kohlheim2@milwaukee.gov, Miner, Steve sminer@milwaukee.gov, Bockhorst, Tammy Tammy.Bockhorst@milwaukee.gov, Sheri com 350sheri@gmail.com



Ok so we are back where we started. The problem is the assessor's office. Got it.

Sent from my iPhone

On Oct 22, 2020, at 4:20 PM, Coggs, Spencer <scoggs@milwaukee.gov> wrote:

Ald. Bauman,

The City Treasurer's Office **IS NOT** the problem.

The lack of communication and cooperation with various administration departments is the problem. If this office is not informed of an ownership change, we wouldn't know to look for the new data. This office is not clairvoyant.

Here is our protocol. When a constituent notifies this office of either an address or ownership change, it has been our practice that we pass that information on to the City Assessor. Unfortunately, even though we have met numerous times on this issue and thought we had reached an understanding at our last meeting together on January 30th, my customer service managers inform me that the City Assessor stopped providing this office with regular printed updates of address and ownership changes at the close of the current tax collection period. Since the close of the current tax collection period, the Assessor's Office has provided address and ownership changes only occasionally. **Furthermore, this office has no data link to ITMD's enterprise database in order to access updated ownership information as has been implied.** That's because the Munis Tax system we use is provided by a third party vendor under a Software as a Service contract that was purchased by ITMD to replace the legacy mainframe tax collection system that this office had been using for decades.

Customarily, when real estate closings take place in late October, or in November and December, the change in ownership may not be made known to the City Assessor for up to 8 weeks after the sale. So, the tax roll and the tax bills are generated in December with the seller's name and address because the change in ownership has not been made known to the City.

In this particular case, if the City Assessor had **actually** informed this office of the ownership change on February 14th, the tax account still would have gone delinquent, as no payment was received from the buyer by January 31st per Wisconsin State Statutes.

Respectfully,

<image003.png>

SPENCER COGGS

City Treasurer

From: Bauman, Robert

Sent: Wednesday, October 21, 2020 7:25 PM

To: Henke, David A. <dhenke@milwaukee.gov>; Kohlheim, Ronda <Ronda.Kohlheim2@milwaukee.gov>; Klajbor, Jim <jklajb@milwaukee.gov>; Miner, Steve <sminer@milwaukee.gov>; Bockhorst, Tammy <Tammy.Bockhorst@milwaukee.gov>; Sheri com <350sheri@gmail.com>

Subject: Re: Assistance needed for Interest & Penalty

So the treasurer's office is the problem. They claim they only knew of new ownership in August. You say they knew in February or maybe May. This is not good. And the taxpayer suffers with no apparent remedy for thousands in interest and penalties. This is why citizens have diminishing faith and trust in government.

Sent from my iPhone

On Oct 21, 2020, at 5:01 PM, Henke, David A. <dhenke@milwaukee.gov> wrote:

As noted by Mr. Klajbor, the City Assessor maintains the foundational property records used by the City of Milwaukee.

As noted by Mr. Miner, these records are used throughout the City by various departments. Also as noted by Mr. Miner, these records are synchronized nightly to the enterprise database used by the various departments.

ITMD maintains this enterprise database for use by all City departments.

It appears this updated property information was in place at least by May 25th, 2020, when it appears that an electrical permit was created for work at this property.

<https://aca-prod.accela.com/Milwaukee/Cap/CapDetail.aspx?Module=Building&TabName=Building&capID1=20CAP&capID2=00000&capID3=01CBH&agencyCode=MILWAUKEE>

So, as best ITMD can tell at this time, other departments were using this property information well before August. We see nothing to contradict the availability of the new ownership information in the enterprise database as of the February 15th, 2020 date reported by Mr. Miner.

ITMD is currently working with the City Treasurer's office to verify how they access and synchronize this information with their systems and processes for property tax billing and notifications.

David Henke

From: Bauman, Robert <rjbauma@milwaukee.gov>
Sent: Wednesday, October 21, 2020 10:44 AM
To: Henke, David A. <dhenke@milwaukee.gov>; Miner, Steve <sminer@milwaukee.gov>; Klajbor, Jim <jklajb@milwaukee.gov>
Cc: Bockhorst, Tammy <Tammy.Bockhorst@milwaukee.gov>; Kohlheim, Ronda <Ronda.Kohlheim2@milwaukee.gov>; Sheri <350sheri@gmail.com>; Arp, Jeffery <jtarp@milwaukee.gov>; Watt, Rich <RWatt@milwaukee.gov>
Subject: RE: Assistance needed for Interest & Penalty

Now I am getting irritated. These property owners need to get their interest and penalties waived. We (someone or combination of persons) failed these tax payers.

From: Henke, David A.
Sent: Wednesday, October 21, 2020 10:12 AM
To: Miner, Steve; Bauman, Robert; Klajbor, Jim
Cc: Bockhorst, Tammy; Kohlheim, Ronda; Sheri; Arp, Jeffery; Watt, Rich
Subject: RE: Assistance needed for Interest & Penalty

ITMD will investigate this case to determine what we can regarding timing and any additional background we can provide.

From: Miner, Steve <sminer@milwaukee.gov>
Sent: Wednesday, October 21, 2020 9:33 AM
To: Bauman, Robert <rjbauma@milwaukee.gov>; Klajbor, Jim <jklajb@milwaukee.gov>
Cc: Bockhorst, Tammy <Tammy.Bockhorst@milwaukee.gov>; Kohlheim, Ronda <Ronda.Kohlheim2@milwaukee.gov>; Sheri <350sheri@gmail.com>; Arp, Jeffery <jtarp@milwaukee.gov>; Henke, David A. <dhenke@milwaukee.gov>; Watt, Rich <RWatt@milwaukee.gov>
Subject: RE: Assistance needed for Interest & Penalty

Alderman Bauman,

The accurate and timely updating of ownership records is important for many City departments.

The Assessor's office updates ownership records daily. Ownership updates are transferred nightly to the IT department which distributes the data to other city systems as needed.

The ownership information referenced below was updated by one of the Assessor clerks at 3:45 pm, February 14, 2020. That information was transferred to ITMD that evening. The ownership information was available to all city departments on February 15, 2020.

already created the 2019 tax roll.

As you know, the City Assessor is responsible for maintaining property ownership records.

This office was first informed by the City Assessor of the change in ownership in August, 2020.

Please note that the August and October delinquent tax bills (attached) were mailed as follows:

GREGG AND SHERYL BOLT
1522 N PROSPECT AVE UNIT 602
MILWAUKEE WI 53202

Pursuant to Wisconsin State Statute 74.09 (6), *“failure to receive a tax bill does not affect the validity of the general property taxes, special taxes, special charges and special assessments levied or the collection of delinquent general property taxes, special taxes, special charges and special assessments.”*

Unfortunately, this office has no authority to waive the interest and penalty on this delinquent tax account.

<image001.png>

Jim Klajbor | Deputy City Treasurer
Office of the City Treasurer
City Hall, Room 103 | 200 East Wells Street |
Milwaukee, WI 53202
Telephone: 414-286-2246 | TDD: 414-286-2025 |
FAX: 414-286-0375
E-Mail: Jim.Klajbor@Milwaukee.gov Web:
www.Milwaukee.gov/Treasurer

<image002.png>

From: Bauman, Robert
Sent: Sunday, October 18, 2020 10:24 AM
To: Sheri <350sheri@gmail.com>
Cc: Bockhorst, Tammy <Tammy.Bockhorst@milwaukee.gov>; Klajbor, Jim
<jkajb@milwaukee.gov>
Subject: RE: Assistance needed for Interest & Penalty

~~Subject: Assistance needed for interest & penalty~~

I am sorry to hear this. Can you provide the tax key number for the new condo so the treasurer can investigate. Also please provide your closing date.

Tax bills are mailed out in December and are due by January 31 of the next year (either full payment or the first installment).

Sent from Mail for Windows 10

From: Sheri
Sent: Friday, October 16, 2020 11:54 AM
To: Bauman, Robert
Cc: Gregg home
Subject: Assistance needed for Interest & Penalty

Alderman Bob Bauman,

We love living in Milwaukee! After living in the Third Ward for 10 years, we moved to 1522 N Prospect Avenue in January. In December we closed on our new Condo. During our 10 years in Hansen's Landing we always paid our property taxes on time. Today we received our first notice of 2019 property taxes due on our new condo along with interest and penalties of \$1,772.91. We contacted the City Treasurer's office immediately explaining this was the first notice we received and they said this was the 4th notice they mailed us. This is the first one we received. We are asking for your help in having the interest and penalty waived based on our past record of paying property taxes in full and on time. As an added note, the former owners of our unit were an out of state LLC, which leads me to believe if they had received the delinquent notice, they would have discarded it.

Please let us know the best way to handle this.

Thank you for your help!

Sincerely,
Gregg & Sheryl Bolt

The City of Milwaukee is subject to Wisconsin Statutes related to public records. Unless otherwise exempted from the public records law, senders and receivers of City of Milwaukee e-mail should presume that e-mail is subject to release upon request, and is subject to state records retention requirements. See City of Milwaukee full e-mail disclaimer at www.milwaukee.gov/email_disclaimer



