

GRANT F. LANGLEY  
City Attorney

RUDOLPH M. KONRAD  
LINDA ULISS BURKE  
VINCENT D. MOSCHELLA  
Deputy City Attorneys



THOMAS O. GARTNER  
BRUCE D. SCHRIMPF  
ROXANE L. CRAWFORD  
SUSAN D. BICKERT  
STUART S. MUKAMAL  
THOMAS J. BEAMISH  
MAURITA F. HOUREN  
JOHN J. HEINEN  
MICHAEL G. TOBIN  
DAVID J. STANOSZ  
SUSAN E. LAPPEN  
JAN A. SMOKOWICZ  
PATRICIA A. FRICKER  
HEIDI WICK SPOERL  
KURT A. BEHLING  
GREGG C. HAGOPIAN  
ELLEN H. TANGEN  
MELANIE R. SWANK  
JAY A. UNORA  
DONALD L. SCHRIEFER  
EDWARD M. EHRlich  
LEONARD A. TOKUS  
VINCENT J. BOBOT  
MIRIAM R. HORWITZ  
MARYNELL REGAN  
G. O'SULLIVAN-CROWLEY  
KATHRYN M. ZALEWSKI  
MEGAN T. CRUMP  
ELOISA DE LEÓN  
ADAM B. STEPHENS  
KEVIN P. SULLIVAN  
BETH CONRADSON CLEARY  
THOMAS D. MILLER  
Assistant City Attorneys

March 25, 2008

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

Re: Denial of Wis. Stat. § 74.35 Claims

Dear Council Members:

Attached please find a list of claims that have been filed with the City Clerk pursuant to Wis. Stat. § 74.35. We request that the claims submitted be denied.

The claimants allege that they are aggrieved by the levy and collection of an unlawful tax assessed against their property. Specifically, A Place of Refuge Ministries of South Wisconsin, Inc claims that it is entitled to a refund because its' property is exempt because it is used for benevolent purposes. Likewise, TDC alleges that it is entitled to a refund for property tax because the City assessed taxes against it for property that it allegedly didn't own. The Assessor has investigated the claims and determined that the property is subject to taxation.

Wisconsin Statutes § 74.35 states that the claimants are required to submit a signed claim in writing, stating the alleged circumstances giving rise to the claim, and the amount of the claim which is to be served on the City Clerk. **Wisconsin Statutes § 74.35 does not require a hearing before the Judiciary and Legislative Committee for the claimants.**

We therefore recommend that these claims be denied prior to **May 1, 2008**. The claimants may seek judicial review of the Assessor's decision in circuit court but will be limited to filing these actions within 90 days of the denial, pursuant to Wis. Stat. § 74.35.

Very truly yours,

GRANT F. LANGLEY  
City Attorney

MEGAN T. CRUMP  
Assistant City Attorney

MTC:mc: 130294

Enclosure

c: Ms. Mary Reavey  
Mr. Ronald Leonhardt