



ASSESSOR'S OFFICE

Mayor Tom Barrett

Mary P. Reavey
Assessment Commissioner

Peter C. Weissenfluh
Chief Assessor

November 10, 2010

Alderman Ashanti Hamilton, Chair
And members of the Judiciary Legislation Committee
City Hall
Milwaukee, WI 53202

Regarding resolution 100792


Dear Alderman Hamilton and Committee Members,

Thank you for the opportunity to comment on the above file that would forgive property taxes for the Jerusalem Empowered African Methodist Episcopal Church. Approving this file would set a precedence that would likely mushroom into many such property tax forgiveness requests. Let me explain.

This property did not seek nor was it granted a property tax exemption for the January 1, 2009 assessment date. The assessor's role in administering property tax exemptions is governed by state statute and it is a role we take very seriously. It is our duty to apply the law. §70.109 is clear, "*Exemptions under this chapter shall be strictly construed in every instance with a presumption that the property in question is taxable, and the burden of proof is on the person who claims the exemption.*" This statute underscores that property tax exemption is a legislative grace and requires the party seeking exemption to prove entitlement. Further, the law requires that a party seeking exemption file an application with the assessor by March 1st of the year for which they are seeking an exemption. This state law was initiated by and fully supported by the Common Council. To forgive taxes in this matter, effectively grants a de facto exemption, subverts the intention of the law and places the Council in a position to face the same type of requests every year.

Again, I appreciate being able to comment on this important issue. If you have any questions, please contact me.

Sincerely,


Mary Reavey
Assessment Commissioner

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