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March 17, 2009

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:

Please find enclosed a title only resolution that we ask be introduced at the meeting of the Common Council scheduled for Tuesday, March 25, 2009, and referred to the appropriate council committee for consideration.

The claimants allege that they are aggrieved by the levy and collection of an unlawful tax assessed against their property. In other words, they allege that their property is tax exempt. "Tax exemptions are purely matters of legislative grace and (the) tax exemption statute is to be strictly construed against granting exemptions." *Village of Menomonee Falls v. Falls Rental World*, 135 Wis.2d 393, 400 N.W.2d 478, (Wis.App.1986).

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. Please be advised that **Wisconsin Statutes § 74.35 does not require a hearing before the Judiciary and Legislation Committee for the claimants.**

The Assessor's Office has investigated the claims and determined that the property is subject to taxation. We therefore recommend that these claims be denied prior to **May 1, 2009**. 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:
Enclosure

C: Ms. Mary Reavey, Assessment Commissioner

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