



Legislation Text

File #: 091527, **Version:** 1

091527
SUBSTITUTE 1

THE CHAIR

Substitute resolution relating to the waiver of interest, penalties and late fees for certain tax bills. This resolution authorizes the Assessor's Office and the Treasurer's Office to waive all interest and penalties or late fees for certain tax bills issued to Lamar Central Outdoor, Inc. on January 25, 2010. The waiver allows Lamar Central Outdoor to pay the tax bills by March 31, 2010 without penalty. Whereas, On December 11, 2009, Lamar Central Outdoor, Inc., was issued 111 real estate tax bills and 1 personal property tax bill; and

Whereas, On December 14, 2009, Lamar Central Outdoor, Inc., and representatives of the Assessor's Office met and identified 28 additional properties as billboard properties owned by Lamar Outdoor; and

Whereas, Nine of the Lamar Central Outdoor, Inc.'s 2009 tax bills, upon further review by the Assessor's Office, were deemed to be incorrect since Lamar does not own those permitted billboard properties and the Assessor's Office changed the assessment of each of these 9 properties to \$0; and

Whereas, One of the Lamar Central Outdoor Inc.'s 2009 tax bills, upon further review by the Assessor's Office, was deemed to be incorrect as to the amount of the assessment and the Assessor's Office changed the assessment value of this property; and

Whereas, On January 25, 2010, Lamar Central Outdoor, Inc., was issued 38 standard duplicate 2009 property tax bills reflecting the corrections made by the Assessor's Office; and

Whereas, Lamar Central Outdoor, Inc., and the Assessor's Office have both made a good faith effort to determine which of Lamar Central Outdoor's properties should be assessed under the case of *Adams Outdoor Advertising v. City of Madison*; and

Whereas, The Assessor's Office believes that it is inappropriate to charge interest on these tax bills because of the unique circumstances involving the first time assessment of these properties and the fact that the corrected tax bills were issued 6 days before the due date; and

Whereas, The City Attorney's Office has approved the legality of this waiver; now, therefore, be it

Resolved, By the Common Council of the City of Milwaukee, that, if paid by March 31, 2010, all interest and penalties or late fees for the above-described 2009 tax bills are waived in the interest of justice; and, be it

Further Resolved, That the appropriate City officials in the Assessor's Office and the Treasurer's

Office are authorized to carry out the ministerial functions necessary to effectuate this waiver.

City Attorney
LRB10091-3
RTW
03/03/10