



## Legislation Text

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**File #: 160955, Version: 0**

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160955  
ORIGINAL  
121465

ALD. STAMPER

Resolution canceling real estate taxes levied against certain parcels sold to St. Ann Center for Intergenerational Care, Inc.

This resolution cancels 2015 property taxes, plus delinquent interest and penalties, for the property at 2450 West North Avenue, in the 15th Aldermanic District, owned by St. Ann Center for Intergenerational Care, Inc.

Whereas, On February 21, 2013, the Redevelopment Authority of the City of Milwaukee ("RACM") approved Resolution No. 10400 and on March 21, 2013, the Common Council of the City of Milwaukee ("City") adopted File No. 121465, which approved RACM and St. Ann Center for Intergenerational Care, Inc. ("SACICI") entry into an Agreement for Sale and Redevelopment dated October 16, 2014, recorded at the Milwaukee County Register of Deeds on October 20, 2014 as Document No. 10404748 ("Sale Agreement"), that obligated SACICI to acquire and develop properties combined under Certified Survey Map No. 8641, recorded at the Milwaukee County Register of Deeds on November 24, 2014 as Document No. 10414392 (collectively "Property"), and construct a two-story, approximately 80,000 square-foot building, including approximately 80 surface parking spaces for use as an intergenerational care facility ("Project"); and

Whereas, RACM conveyed the Property to SACICI by Quit Claim Deed and Restrictive Covenants ("Deed") dated November 19, 2014, recorded at the Milwaukee County Register of Deeds on November 19, 2014 as Document No. 10413589; and

Whereas, The Sale Agreement specified that a Fair Share Payment Agreement was required as a term of the sale of the Property to SACICI; and

Whereas, The Fair Share Payment Agreement ("Fair Share Agreement") between the City and SACICI was executed on November 19, 2014, recorded at the Milwaukee County Register of Deeds on December 2, 2014 as Document No. 10415994; and

Whereas, SACICI is a 501(c)(3) organization that provides valuable services and benefits, which directly or indirectly relate to the public health, safety and welfare of its constituents; and

Whereas, SACICI believed that upon signing and recording the Fair Share Agreement that the Property would be property tax exempt; and

Whereas, Because SACICI already had non-profit status with the State of Wisconsin and had executed a Fair Share Agreement, it was unaware that it needed to file for property tax exempt status for the Property with the City and, therefore, failed to meet the statutory deadline (March 1st) to obtain tax exempt status for the 2015 tax year; and

Whereas, The proper filing has now been made for the 2016 tax year and SACICI has been found to qualify for property tax exempt status for the upcoming 2016 tax year; and

Whereas, SACICI has agreed to payments calculated in the Fair Share Agreement amounting to \$1,682.22 for City Services, plus \$300 to BID No. 32, for a total annual payment of \$1,982.22; and

Whereas, The City finds that SACICI is a benevolent organization, which should not be subject to property taxation on the Property in 2015 and should not be required to pay 2015 property taxes based on a technicality; now, therefore, be it

Resolved, By the Common Council of the City of Milwaukee, that the proper City officials are directed to cancel the 2015 property taxes, plus delinquent interest and penalties, for Tax Key No. 3251581000 (2450 West North Avenue); and, be it

Further Resolved, That the proper City officials are directed to reflect the reduction in State Tax Credits, as shown in this file by means of journal entries, and credit the State Tax Credit Fund.

DCD:Amy.Turim:aet

11/01/16/A