

RESOLUTION NO. 21-05-18

**RESOLUTION TO RESCIND TAXES
DUE TO PALPABLE ERROR**

WHEREAS, the Assessor for the City of Pewaukee has determined that the assessment made of the personal property of Prairie Grass Living, LLC as of January 1, 2020 was in error, for one or more of the reasons described in section 74.33(1), Wisconsin Statutes; and

WHEREAS, based upon the Municipal Assessor's reconsideration of this matter, in accord with the assessment methods which conform to statutory requirements and which are outlined in the Wisconsin Property Assessment Manual, the Municipal Assessor has concluded that the fair market value of the subject property on January 1, 2020 was \$0.00, which is \$56,900 less than shown on the tax roll; and

WHEREAS, the City Common Council finds that the assessment of the personal property for the year is exempt from taxation; and

WHEREAS, the difference in assessed value, multiplied by the year 2020 mill rate for the Municipality resulted in tax charged to said property owner in the amount of \$776.77; and

WHEREAS, as the taxpayer has not yet paid any portion of said tax, there shall be no refund due to the taxpayer.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Pewaukee, Waukesha County, Wisconsin, that the personal property tax for 2020 to Prairie Grass Living, LLC in the amount of \$776.77 is hereby extinguished.

Dated this 3rd day of May, 2021.

CITY OF PEWAUKEE

Steve Bierce, Mayor

ATTEST:

Kelly Tarczewski, Clerk