

RESOLUTION NO. 12-601

A RESOLUTION TO RESCIND TAXES

DUE TO PALPABLE ERROR

PARCEL NUMBER 0779-079

WHEREAS, the Town of Delafield Town Assessor has determined that the assessment made of the Town of Delafield Parcel Number 0779-079, also known as N23 W30661 Golf Hills Road, reflects an arithmetic, transpositional or similar error, as the property owner and the Assessor agreed upon an amended Assessment at Open Book which was erroneously not updated in the assessment roll; and

WHEREAS, based upon the Town Assessor's reconsideration of this matter, in accordance with the assessment methods which conform to statutory requirements and which are outlined in the Wisconsin Property Assessment Manual, the Town Assessor has concluded that the assessed value of the subject property on January 1, 2011 should be corrected as follows:

The assessment roll for January 1, 2011 shows an erroneous value of:

Land	\$ <u>110,000</u>
Imp.	\$ <u>182,000</u>
Total	\$ <u>292,000</u>

The assessment roll should reflect the value of:

Land	\$ <u>110,000</u>
Imp.	\$ <u>160,000</u>
Total	\$ <u>270,000</u> ; and

WHEREAS, the Town Board, the governing body of the taxation district, finds that the assessment of the property for the year 2011 included an arithmetic, transpositional or similar error, due to the amended values agreed upon at open book not being properly reflected in the assessment roll, and therefore the Town Board should rescind the part of the general property tax which was assessed in error in accordance with Wisconsin Statutes Section 74.33(1)(f); and


WHEREAS, the Town Board hereby intends to cancel the tax on the difference between the erroneous total value of \$292,000 and the correct total value of \$270,000 (a difference of \$22,000), so that if the property owner has already paid the tax based upon the erroneous value, the difference should be refunded the taxpayer, and if the taxpayer has not yet paid the tax a corrected tax bill should be sent to the property owner and the unpaid balance must be paid no later than the second installment date of July 31, 2012.

NOW, THEREFORE, BE IT RESOLVED by the Town Board of the Town of Delafield, Waukesha County, Wisconsin, that property tax for the 2011 tax year for Parcel Number 0779-079 is hereby rescinded as to the portion of the tax attributable to \$22,000 of value, so that the tax is calculated based upon a total value of \$270,000 for this parcel.


BE IT FURTHER RESOLVED if the property owner has already paid the full tax based upon the erroneous value, the Town Treasurer is directed to refund the portion of the taxes paid that was based upon the erroneous \$22,000 of value; and if a portion of the full tax remains unpaid, the Town Treasurer shall calculate and prepare a corrected tax bill and the unpaid balance must be paid no later than the second installment date, which is July 31, 2012.

Dated this 9<sup>th</sup> day of May, 2012.

TOWN OF DELAFIELD

  
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Paul L. Kanter, Town Chairman

ATTEST:

  
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Mary Elsner, Town Clerk