

RESOLUTION NO. 19-634

A RESOLUTION TO RESCIND TAXES  
DUE TO PALPABLE ERROR  
PURSUANT TO SS74.33 OF THE WISCONSIN STATUTES  
PARCEL NUMBER 0846-996-001  
FRANK FISHER

WHEREAS, the Town of Delafield Town Assessor has determined that the assessment made for the Town of Delafield Parcel Number 0846-996-001, also known as S4 W32796 Government Hill Rd, reflects an arithmetic, transposition or similar error

WHEREAS, the alleged error in the 2018 Town of Delafield tax roll has been submitted by the property owner to the Town officials; 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, 2019 should be corrected as follows:

The assessment roll for January 1, 2019 shows an erroneous value of:

Land	\$ 215,000
Imp.	<u>\$ 115,000</u>
Total	<u>\$ 330,000</u>

The assessment roll should reflect the value of:

Land	\$ 132,000
Imp.	<u>\$ 115,000</u>
Total	<u>\$ 247,000</u>

WHEREAS, the Town Board, the governing body of the taxation district, finds that the assessment of the property for the year 2018 included an arithmetic, transpositional or similar error, 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 \$330,000 and the correct total value of \$247,000 (a difference of \$83,000), 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, 2019.

NOW, THEREFORE, BE IT RESOLVED by the Town Board of the Town of Delafield, Waukesha County, Wisconsin, that property tax for the 2018 tax year for Parcel Number 0846-996-001 is hereby rescinded as to the portion of the tax attributable to \$83,000.00 of value, so that the tax is calculated based upon a total value of \$247,000.00 for this parcel.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 \$330,000 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, 2019.

This resolution dated this 9<sup>th</sup> day of April, 2019

BY THE TOWN BOARD OF THE  
TOWN OF DELAFIELD

  
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Larry Krause, Town Chairman

ATTEST:

  
\_\_\_\_\_  
Town Clerk

Posted on: 4/10/19