A Resolution To Cancel the Tax on the Erroneous Improvement Value Portion of the Assessment of Property at 7815 N. River Road -Tax Key No. 089-9996-001

**RESOLUTION NO. 2019-34** 

WHEREAS, the January 1, 2018 Assessment Roll Value for Parcel 089-9996-001 located at 7815 N. River Road (the "Property") owned by Randolph Knaflic (the "Taxpayer") shows a land value of \$525,000 and an improvement value of \$350,000 for a total assessed value of \$875,000; and

WHEREAS, as of January 1, 2018 the prior owner purchased the property from Milwaukee County and filed a deed to transfer ownership while not filing an ERETR which is required. The improvements value was reduced to \$200,000. The Wisconsin State Statutes provide for correction of assessment errors and specifically §74.33(1)(a) provides that a correction can be made when a clerical error has been made in the description of the property or in the computation of the tax; and

WHEREAS, the Village Board hereby intends to correct the assessment error by canceling the tax on the difference between the erroneous total assessed value (\$875,000) and the correct assessed value (\$725,000).

THEREFORE, BE IT RESOLVED that the tax \$3,612.59 on the erroneous \$150,000 improvement value portion of the assessment on the Property owned by the Taxpayer be cancelled and further since the Taxpayer has already paid the tax based upon the erroneous value, the difference should be refunded to the Taxpayer.

FURTHER, BE IT RESOLVED, that a copy of this Resolution be forwarded to the Milwaukee County Treasurer as well as all other taxing jurisdictions to correct their records and the Village Treasurer is directed to charge back the refunded or rescinded taxes pursuant to Wisconsin State Statute 74.41.

PASSED AND ADOPTED by the Village Board of the Village of River Hills this 20th day of November 2019.

Countersigned:

J. Stephen Anderson Village President

Village Manager/Clerk/Treasurer



## Village of River Hills

7650 N. Pheasant Lane River Hills, Wisconsin 53217 Administration: 352-8213 Police: 352-8211 Public Works: 352-0080 Administration Fax: 247-2308 Police Fax: 352-8355

September 3, 2019

Randolph Knaflic 7815 N. River Chasm Rd. River Hills, WI 53217

RE:

Correction of 2018 Assessment

Parcel ID: 089-9996-001

I have been made aware that the 2018 real estate assessment for the referenced account was incorrect. Therefore, this letter is being written to notify you the property assessment correction will be assessed according to Wisconsin Statute 70.43. The following correction will be referred to the Village of River Hills Board of Review when it begins its meeting on Thursday, October 10, 2019 at 8:00 a.m. at Village Hall:

2018 Assessment	\$ 875,000
2018 Corrected	\$ 725,000
Assessment	
Assessed Value Difference	\$ -150,00
Taxes Overpaid	\$ -3,612.59

If you wish to contest the above information, please contact the Village Clerk to schedule your appearance before this year's Board of Review. The clerk can be contacted at (414) 352-8213 to schedule an appointment.

If you have any questions, feel free to contact me at (414) 708-0205.

Sincerely,

Martin A. Kuehn

Tyler Technologies Inc.

Rustly Hul

Assessor

CORRECTIONS OF ERRORS BY ASSESSORS (SEC. 70.43, WIS. STATS.)

(Year)

2019

Assessor should complete columns (a) through (e) and forward to the clerk as part of the assessment roll. Send to clerk electronically as well, if possible. The clerk will complete columns (f), (g), and totals. Note:

0.00 0.00 T - Tax net school credit -5,394.80 -3,612.59 -3,612.59 0.00 0.00 0.00 0.00 -5,394.80 0.00 0.00 L – Lottery credit F – First Dollar credit 9 N-Net Tax IL. Z <u>ا</u> بيا ż Ł ł Ż 0.024083909 0.024083909 Mill Rate (2) Previous Year's Net Personal Property
Amount of
Adjustment (q-o) **®** -224,000 -150,000 Real Property Amount of Adjustment (c-b) હ 725,000 725,000 Corrected Value 949,000 875,000 Previous Year's Assessed Value **(**p) 532170000 53217000 1897 1897 (a) Parcel / Account Number Property Location & School Code Owner's Name, KEVIN & ERIN BURGHER 2485 W FAIRY CHASM RD 2485 W FAIRY CHASM RD Street Address, City, State, Zip (1) RANDOLPH KNAFLIC WI 0259999006 WI 0899996001 7815 N RIVER RD 7815 N RIVER RD RIVER HILLS RIVER HILLS ~ က 4 Ŋ 9

CORRECTIONS OF ERRORS BY ASSESSORS (Continued)

2019 (Year)

	(a) Parcel / Account Number Property Location & School Code Prev Owner's Name, Yes Street Address, Asse City, State, Zip (1) Val	(b) (c) Previous Year's Corrected Assessed Value Value	(d) Real Property Amount of Adjustment (c-b)	(e) Personal Property Amount of Adjustment	(f) Previous Year's Net Net	(g)  T – Tax net school credit  L – Lottery credit  F – First Dollar credit  N – Net Tax
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		Grand Totals •	-374,000	0		-9,007.38
_	(1) Enter Property and Owner Information in order listed.	,	<b>←</b>	<b>4</b>	į	<b>←</b>

for Clerks at www.revenue.wi.gov/html/pubs.html. T - Enter total tax/less school/levy tax credit.

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(2) Net Mill Rate - see Publication PA-502, Assessment and Tax Roll Instructions

Total of code "N" entries.
Enter on Line K
of the Statement
of Taxes.

Personal Property Total enter on line 23c2 of the Statement of Assessment

Total enter on line 23cf of the Statement of Real Property

Assessment

L - If Principal Residence, enter amount of Lottery & Gaming Credit adjustment,

F -- If Real Estate includes an improvement, enter amount of First Dollar Credit adjustment, if any

N - Enter net amount (T minus L and F)

## VILLAGE OF RIVER HILLS MEETING OF THE BOARD OF REVIEW MINUTES THURSDAY, OCTOBER 10, 2019 AT 8:00 AM

- 1. Call to Order: The meeting of the Village of River Hills Board of Review was called to order by Chairman Dean Schultz at 8:00 a.m. to remain in session per Wisconsin State Statutes 70.47(d)(a)(1-2), to receive the assessment roll for 2019 and hear any objections that come before the Board of Review to be heard.
- 2. Roll Call: Roll call was answered by Dean Schultz-Chair, Paul Gordon, Kathy Dickinson, Nic Padway, Tony Enea and Clerk Tammy LaBorde. Also present were Village Assessor Marty Kuehn of Tyler Technologies and Deputy Clerk Stephanie Waala.
- 3. Approval of minutes from May 30, 2019 meeting. Motion by Padway, seconded by Dickinson, to approve minutes from May 30, 2019. Motion carried unanimously.
- 4. Verification of Mandatory Board of Review training and of proper notifications and postings: Clerk LaBorde verified that training was completed by Chairman Schultz and Tammy LaBorde as required per-sec. 70.46(4), Wisconsin Statutes. Notice of the meeting was provided as required by State open meeting laws and posted on the official bulletin boards and the Village website.
- 5. Examination of the 2019 Assessment Roll: Members reviewed the roll and 2019 Assessment report. Assessor Marty Kuchn informed the Board that notices were mailed out. There were four open book changes for properties that were purchased. There were questions regarding the Milwaukee Country Club and the River Tennis Club. Kuchn noted that the tennis club is having issues and that the highest and best use of the property is moving away.

Kuehn also noted that there were two errors made to the 2018 roll. The values should have been changed. The members of the Board certify that errors exit. Motion by Gordon, seconded by Padway to accept the Correction of Errors. Motion carried unanimously.

- 6. Discussion/Action on Acceptance of the 2019 Assessment Roll: Motion by Enea, seconded by Dickinson, to accept the 2019 Assessment Roll. Motion carried unanimously.
- 7. Appearance of Objectors: Chairman Schultz called for any objectors three times. There were none.
- 8. Adjourn: Motion by Padway, seconded by Gordon, to adjourn sine die. Motion approved unanimously. The meeting adjourned at 10:01 a.m.

Respectfully submitted, Tammy LaBorde, Village Manager/Clerk/Treasurer