A Resolution to Cancel the Tax on the Erroneous Assessment of Property at 9305 N. Valley Hill Road -Tax Key No. 026-9999-003

RESOLUTION NO. 2021-16

WHEREAS, the January 1, 2020 Assessment Roll Value for Parcel 026-9999-003 located at 9305 N. Valley Hill Road (the "Property") owned by Robert and Elizabeth Sather (the "Taxpayer") shows a land value of \$435,000 and an improvement value of \$530,000 for a total assessed value of \$965,000; and

WHEREAS, as of January 1, 2020 the owner provided information regarding current condition and recent sales in the area that displayed his assessment was too high. The roll was not adjusted for this correction. The land value was reduced to \$340,900 and the improvements value was reduced to \$309,100. 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 (\$965,000) and the correct assessed value (\$650,000).

THEREFORE, BE IT RESOLVED that the tax \$8,100.50 on the erroneous \$315,000 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taxing jurisdictions to correct their records and the Village Treasurer is directed to charge back the refunded or rescinded taxes pursuant to Wisconsin State Statute 74.41.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 October 2021.

Countersigned:

. Stephen Anderson Village President

Tammy LaBorde

Village Manager/Clerk/Treasurer