

**VILLAGE OF WINDSOR
VILLAGE BOARD RESOLUTION 2024-05**

APPROVAL OF A PROPERTY TAX REFUND FOR 4373 WREN COURT

WHEREAS, the 2022 assessment for the property located at 4373 Wren Court was decreased during an open book meeting and the Open Book Notice of Amended Assessment was signed by the property owner; and

WHEREAS, the amended assessment was not included in the final 2022 assessment roll and therefore, the 2022 property taxes were calculated based on an incorrect 2022 assessment value; and

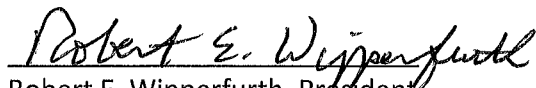
WHEREAS, the property owner has paid the 2022 property taxes and filed a claim for refund based on a clerical error having been made in the description of the property or in the computation of the taxes in accordance with section 74.33(1)(a) of the Wisconsin Statutes; and

WHEREAS, the Village Treasurer recommends approval of the refund.


NOW THEREFORE, BE IT RESOLVED, a refund of the 2022 property taxes for the property located at 4373 Wren Court is hereby approved in the amount of \$2,188.70 as detailed in the attached staff summary sheet. The Village Treasurer is authorized and directed to process the refund and submit a request for chargeback to the Wisconsin Department of Revenue.

The above and foregoing Resolution was duly adopted at a regular meeting of the Village Board of the Village of Windsor on January 18, 2024, by a vote of 5 in favor and 0 opposed.

VILLAGE OF WINDSOR


Robert E. Wipperfurth, President

Attested by:


Christine Capstran, Clerk

Incorporated by Reference:

Exhibit A – 2023 Correction of Errors by Assessors

Exhibit B – Property Tax Refund Summary Sheet

Save

Print

Clear

2023

(Year)

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

Note: 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.

Use tab to navigate throughout form.

	(a) Parcel / Account Number Property Location & School Code Owner's Name, Street Address, City, State, Zip (1)	(b) Previous Year's Assessed Value	(c) Corrected Value	(d) Real Property Amount of Adjustment (c-b)	(e) Personal Property Amount of Adjustment (c-b)	(f) Previous Year's Net Mill Rate (2)	(g) T – Tax net school credit L – Lottery credit F – First Dollar credit N – Net Tax (3)
1	196/091029313790 4373 Wren Court Justin Shefchek 4373 Wren Court Winsdor WI 53598-0000	713,300	569,500	-143,800		0.015220437	T – -2,188.70 L – F – N – -2,188.70
2							T – 0.00 L – F – N – 0.00
3							T – 0.00 L – F – N – 0.00
4							T – 0.00 L – F – N – 0.00
5							T – 0.00 L – F – N – 0.00
6							T – 0.00 L – F – N – 0.00



SUMMARY SHEET

Meeting Date: January 18, 2024

Presenter & Contact Information: Tina Butteris
Administrator
tina@windsorwi.gov
608-888-0066

Title: Consideration of, and possible action concerning, the 2022 property tax refund for 4373 Wren Court (parcel 0910-293-1379-0)

Previous Action: NA

Issue Summary: It was identified that the property located at 4373 Wren Court (parcel 0910-293-1379-0) had an incorrect 2022 property assessment. The Village Assessors stated that the 2022 property value was adjusted during an open book meeting in which the property owner signed the Open Book Notice of Amended Assessment. However, the adjusted assessment was not included in the final 2022 assessment roll. The Assessors stated this error falls under sec. 74.33(1)(a) – A clerical error has been made in the description of the property or in the computation of the tax, and is eligible for a tax refund per approval of the Village Board.

Justin Shefchek, owner of this parcel, has paid the 2022 property taxes in full.

The tax refund would be \$2,188.70 which is based on the following calculation:

Original 2022 assessment minus correct 2022 assessment multiplied by 2022 mill rate.

\$ 713,300.00	Original 2022 Assessment
\$ 569,500.00	Correct 2022 Assessment
\$ 143,800.00	Difference
\$ 0.015220437	2022 Mill Rate
\$ 2,188.70	2022 Property Tax Refund

If the Board approves the tax refund, the Village will file a Request for Chargeback of Rescinded or Refunded Taxes (Form PC-201) with the Wisconsin Department of Revenue (DOR). If the request is approved by the DOR, it will require the other taxing jurisdictions to refund the Village for their portion of the tax refund.

Budget Impact: The Village will refund the entire amount from the general fund in 2024. The refund is eligible for a chargeback, which will be submitted to the DOR by October 1, 2024. If approved, the other taxing jurisdictions would have until February 15, 2025 to refund the Village their proportionate share of the refund.

Staff Recommendation: Sindy, Village Treasurer, recommends approval of the refund since this is an eligible error under sec. 74.33, the refund is eligible for a chargeback and the property owner did pay the 2022 property taxes at the incorrect, overstated amount.

Sample Affirmative Motion: Motion to approve Resolution 2024-05

Attachments: Exhibit A – 2023 Correction of Errors by Assessors