

RESOLUTION NO. 2021-01

**A RESOLUTION TO RESCIND PERSONAL PROPERTY TAXES
ON ACCOUNT #49-10950 BECAUSE OF A CLERICAL ERROR**

WHEREAS, the Village McFarland Village Assessor has determined that the personal property assessment made on Parcel Number 49-10950, for the McFarland Animal Hospital, reflects a clerical error and an arithmetic, transpositional or similar error in accordance with Wisconsin Statute Section 74.33(1) (a) and (f), specifically, the business incorrectly reported a value of \$925,000 in personal property, instead of the correct value of \$92,500;

WHEREAS, based upon the Village 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 Village Assessor has concluded that the assessed value of the subject property on January 1, 2020 should be corrected as follows:

The assessment roll for January 1, 2020 shows an erroneous value of:
Total Assessed Value: \$925,000

The assessment roll should reflect the value of:
Total Assessed Value: \$92,500

WHEREAS, the Village Board, the governing body of the taxation district, finds that the assessment of the personal property for the year 2020 included a clerical and an arithmetic, transpositional or similar error, and therefore the Village Board should rescind the part of the general property tax which was assessed in error in accordance with Wisconsin Statutes Section 74.33(1)(a) and(f); and

WHEREAS, the Village Board hereby intends to cancel the tax on the difference between the erroneous total value of \$925,000 and the correct total value of \$92,500, 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.

NOW, THEREFORE, BE IT RESOLVED by the Village Board of the Village of McFarland, Dane County, Wisconsin, that \$16,192.31 of the property taxes for the 2020 tax year for Parcel Number 49-10950 is hereby rescinded.


The above and foregoing Resolution was duly adopted at a regular meeting of the McFarland Village Board on the 11th day of January, 2021.

APPROVED:



Brad Czebotar, Village President

ATTEST:



Cassandra Suettinger, Village Clerk-
Treasurer

RESOLUTION # 2021-01	
MOTION	SECOND
Czebotar	Brassington
ACTION	DATE
Adopted	01/11/21
Referred	
Tabled	
Withdrawn	
Defeated	
Published	
INDIVIDUAL VOTING RECORD	
Brassington-Aye	Kryzenske-Aye
Clow-Aye	Rupert-Aye
Czebotar-Aye	Utter-Aye
Flaherty-Aye	
VOTING RESULTS	
Motion Carried:	7 – 0 – 0
Motion Defeated:	