

RESOLUTION NO. 2018-01

**RESOLUTION OF THE VILLAGE BOARD OF THE VILLAGE OF CALEDONIA
AUTHORIZING THE RECISSION OF 2017 PERSONAL PROPERTY
TAXES IMPOSED AGAINST PERSONAL PROPERTY OF SOUTHPORT
ENGINEERING SYSTEMS LLC PREVIOUSLY LOCATED AT 10502
NORTHWESTERN AVENUE**

The Village Board for the Village of Caledonia resolves as follows:

WHEREAS, Southport Engineered Systems LLC DBA Southport Heating, Plumbing and Cooling ("Southport") previously occupied the property located at 10502 Northwestern Avenue in the Village of Caledonia and had personal property that was subject to taxation under Account No.: 104-00-00-19-150-213. Prior to January 1, 2017, Southport moved its business operations outside of Caledonia to 1343 27th Street in the Town of Raymond;

WHEREAS, a 2017 real estate property tax bill was issued to Southport for personal property taxes; and

WHEREAS, the issuance of a 2017 personal property tax bill for the Property was a palpable error in that the personal property was no longer located in the Village of Caledonia on January 1, 2017 under Sec. 74.33(1)(d), Wis. Stat..

NOW THEREFORE BE IT RESOLVED by the Village Board that it determines that it was a palpable error for the Village of Caledonia to impose 2017 personal property taxes on the property because the property was no longer located in the Village of Caledonia.

BE IT FURTHER RESOLVED that the Village of Caledonia hereby rescinds the 2017 personal property taxes for the property.

BE IT FURTHER RESOLVED that the Village Treasurer be and is hereby directed to proceed pursuant to Wis. Stats. Sec. 74.41 to address the rescinded taxes for the Property.

Adopted by the Village Board of the Village of Caledonia, Racine County, Wisconsin, this 3rd day of January, 2018.

VILLAGE OF CALEDONIA

By: 

James R. Dobbs
Village President

Attest: 

Karie L. Torkilsen
Village Clerk

December 14, 2017

SOUTHPORT ENGINEERED SYSTEMS LLC
DBA: SOUTHPORT HEATING, PLUMBING & GEOTHERMAL
1343 27TH ST
CALEDONIA, WI 53108

RE: 2017 Assessment for Personal Property Account 104-00-00-19-150-213

This letter is to inform you that the above referenced personal property account was assessed for tax year 2017 in error. The assets are no longer located in the Village of Caledonia. You are not required to pay the personal property tax bill you recently received in error in the amount of \$12,975.62.

Original 2017 Assessment	\$637,400
Corrected 2017 Assessment	\$ 0

The Village will proceed under procedure in Wisconsin State Statute Chapter 74.33, which allows a governing body to rescind all or any part of a tax, which qualifies as a palpable error according to State Statutes. This qualifies as a palpable error per State Statute 74.33(1)(d), which pertains to property which is not located in the taxation district for which the tax roll was prepared.

I have copied the appropriate Village officials and this matter will be brought before the Village Board for their consideration. I apologize for any inconvenience this error may have caused. If you have any questions, please contact our office at (262) 835-6424.

Sincerely,



Martin A. Kuehn
Tyler Technologies, Inc.
Assessor

cc: Karie Torkilsen, Village Clerk

VILLAGE OF CALEDONIA
 C/O JOHNSON BANK
 P O BOX 266
 KENOSHA, WI 53141-0266

**RACINE COUNTY - STATE OF WISCONSIN
 PROPERTY TAX BILL FOR 2017
 PERSONAL PROPERTY**

SOUTHPORT ENGINEERED SYSTEMS LLC
 DBA: SOUTHPORT HEATING, PLUMBING &
 GEOTHERMAL



Account Number: 104 000019150213
 Bill Number: 197858

Important: Be sure this description covers your property. Note that this description is for tax bill only and may not be a full legal description. See reverse side for important information.

197858/104 000019150213
 SOUTHPORT ENGINEERED SYSTEMS LLC
 DBA: SOUTHPORT HEATING, PLUMBING &
 1343 27TH ST
 CALEDONIA WI 53108

Location of Property/Legal Description
 1343 27TH ST

Please inform County of address changes.

ASSESSED VALUE LAND 0	ASSESSED VALUE IMPROVEMENTS 637,400	TOTAL ASSESSED VALUE 637,400	AVERAGE ASSMT RATIO 0.955430538	NET ASSESSED VALUE RATE 0.02035710 <small>(Does NOT reflect credits)</small>	NET PROPERTY TAX 12975.62
ESTIMATED FAIR MARKET VALUE LAND 0	ESTIMATED FAIR MARKET VALUE IMPROVEMENTS 667,100	TOTAL ESTIMATED FAIR MARKET VALUE 667,100	<input type="checkbox"/> A star in this box means unpaid prior year taxes	School taxes also reduced by school levy tax credit 1,227.91	
TAXING JURISDICTION	2016 EST. STATE AIDS ALLOCATED TAX DIST.	2017 EST. STATE AIDS ALLOCATED TAX DIST.	2016 NET TAX	2017 NET TAX	% TAX CHANGE
STATE OF WISCONSIN	0	0	132.42	0.00	-100.0%
RACINE COUNTY	706,984	767,469	2,973.08	2,504.93	-15.7%
VILLAGE OF CALEDONIA	1,906,669	2,044,626	4,989.84	4,142.70	-17.0%
UNIFIED SCHOOL DISTRICT	39,945,207	41,132,993	6,445.22	5,457.33	-15.3%
GATEWAY TEC VTAE	2,299,976	2,024,140	626.41	541.93	-13.5%
CAL UTILITY WATER	0	0	155.25	124.85	-19.6%
CAL UTILITY SEWER	0	0	249.28	203.88	-18.2%
TOTAL	44,858,836	45,969,228	15,571.50	12,975.62	-16.7%
FIRST DOLLAR CREDIT			0.00	0.00	0.0%
LOTTERY AND GAMING CREDIT			0.00	0.00	0.0%
NET PROPERTY TAX			15,571.50	12,975.62	-16.7%

TOTAL DUE: \$12,975.62
 FOR FULL PAYMENT, PAY TO LOCAL
 TREASURER BY:
 JANUARY 31, 2018
 Warning: If not paid by due dates,
 installment option is lost and total tax is
 delinquent subject to interest and, if
 applicable, penalty.
 Failure to pay on time. See reverse.

FOR INFORMATION PURPOSES ONLY - Voter Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends	Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends

PAY 1ST INSTALLMENT OF: \$12,975.62
 BY JANUARY 31, 2018
 AMOUNT ENCLOSED _____
 MAKE CHECK PAYABLE AND MAIL TO:
 VILLAGE OF CALEDONIA
 C/O JOHNSON BANK
 P O BOX 266
 KENOSHA, WI 53141-0266
 PIN# 104 000019150213
 SOUTHPORT ENGINEERED SYSTEMS LLC
 BILL NUMBER: 197858

PAY 2ND INSTALLMENT OF: \$0.00
 BY JULY 31, 2018
 AMOUNT ENCLOSED _____
 MAKE CHECK PAYABLE AND MAIL TO:
 VILLAGE OF CALEDONIA
 C/O JOHNSON BANK
 P O BOX 266
 KENOSHA, WI 53141-0266
 PIN# 104 000019150213
 SOUTHPORT ENGINEERED SYSTEMS LLC
 BILL NUMBER: 197858

PAY FULL AMOUNT OF: \$12,975.62
 BY JANUARY 31, 2018
 AMOUNT ENCLOSED _____
 MAKE CHECK PAYABLE AND MAIL TO:
 VILLAGE OF CALEDONIA
 C/O JOHNSON BANK
 P O BOX 266
 KENOSHA, WI 53141-0266
 PIN# 104 000019150213
 SOUTHPORT ENGINEERED SYSTEMS LLC
 BILL NUMBER: 197858



INCLUDE THIS STUB WITH YOUR PAYMENT



INCLUDE THIS STUB WITH YOUR PAYMENT



INCLUDE THIS STUB WITH YOUR PAYMENT