## **RESOLUTION NO. 192**

## RESOLUTION TO REFUND EXCESS 2024 PROPERTY TAXES PAID DUE TO PALPABLE ERROR FOR:

the Pestka Property at 4542 N Sawyer Road; OCLV0577988001

WHEREAS, a claim was filed with the Village of Oconomowoc Lake Village Clerk by the owner of the property located at 4542 N Sawyer Road alleging that an error occurred under 74.33(1) Wisconsin Statutes, and

WHEREAS, the Village of Oconomowoc Lake Village Clerk determined the claim is in proper form and properly and timely filed, and;

WHEREAS, the Village Assessor, in reviewing the claim, has determined that he made a palpable error, for one or more reasons described in section 74.33(1), Wisconsin Statutes in setting the assessed value of this property, and;

WHEREAS, the 2024 Real Estate Property Tax bill for that property known as Tax Key No. OCLV0577988001 reflected a total assessed value of \$660,300, and;

WHEREAS, the Village Assessor, based on his reconsideration of the matter, has indicated the total assessed value of the property for 2024 should have been \$438,700, and;

WHEREAS, the assessor estimated the property to be taxed excessively by \$2,212.38 on the 2024 tax roll, and;

WHEREAS, the Village did receive full payment of the 2024 property tax bill in the amount of \$7,059.27 from the property owner as required by law;

**NOW THEREFORE, BE IT RESOLVED** the Village Board acknowledges that a palpable error in the assessment roll, as described under Wisconsin Statutes Section 74.33(1) and 74.41, occurred; and

**BE IT FURTHER RESOLVED** that the Village Clerk/Deputy Treasurer shall refund the appropriate amount of \$2,212.38 to the property owner and submit a "Request for Charge Back of Rescinded or Refunded Taxes" to the Wisconsin Department of Revenue prior to October 1, 2025.

ADOPTED THIS 20<sup>TH</sup> day of January 2025.

By Order of the Village Board of The Village of Oconomoyoc Lake, Waukesha County, Wisconsin

Michael Bickler Sr. Village President

ATTEST:

Theresa J Sayles, Village Clerk