MEMO

Department

To: Finance and Personnel

From: Finance Director Van Rossum

Date: October 6, 2025

Re: Refund of Property Taxes – 1604 Stafford Lane and 4101 Ridgecrest Lane

Background information:
Following the finalization of the 2024 assessment roll and levies, staff identified assessment errors on two parcels.

- **Parcel 325037200 – 1604 Stafford Lane**

The 2024 assessment incorrectly included square footage on the second story of the home that does not exist. This resulted in an overstated assessed value and tax bill.

- **Parcel 323222114 – 4101 Ridgecrest Lane**

This parcel, owned by the city, was inadvertently switched to taxable status, causing a tax bill to be generated. As City-owned property, it should have remained tax exempt.

Property owners are aware of this situation. The Finance Director has already submitted the appropriate forms to the Department of Revenue to initiate the process of having all taxing jurisdictions reimburse their share of the property taxes refunded. The City must first issue a refund to the property owners. On the 2025 Statement of Taxes, the city will receive reimbursement from the other taxing jurisdictions.

In the case of Parcel 323222114, the city will reimburse itself since it had to pay the incorrectly generated tax bill.

Strategic Plan:
This action ensures the city remains compliant with state statutes, maintains transparency, and upholds fiscal responsibility. While not directly tied to a specific Strategic Plan initiative, issuing refunds for assessment errors reinforces the City's commitment to accountability and fairness for taxpayers.

Budget:
It is recommended the City issue refunds using General Fund balance. Once reimbursement is received from the other taxing jurisdictions in the 2025 Statement of Taxes, the General Fund balance will be replenished accordingly. Note the City's portion of these tax bills will need to be covered by fund balance which is $1,354.96 of the total refund for these two parcels of $2,982.32. The city should expect the other jurisdictions to pay back roughly $1,627.36 for their portion of the tax bills.

Staff Recommended Action:
Staff recommends issuing tax refunds for parcels 325037200 (1604 Stafford Lane) in the amount of $1,747.59 and 323222114 (4101 Ridgecrest Lane) in the amount of $1,236.73 using General Fund balance, with reimbursement to occur when the City receives funds back from the other taxing jurisdictions.

2024
(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.

	(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	241323222114 4101 Ridgecrest Ln 2758 City of Kaukauna 144 W Second St Kaukauna WI 54130	56,200	0	-56,200			T – 0.00 L – F – N – 0.00
2	241325037200 1604 Stafford Ln 2758 Judy A Wolfinger 1604 Stafford Ln Kaukauna WI 54130	347,300		-79,400			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