

VILLAGE OF TWIN LAKES

RESOLUTION NO. R2024-12-1

**A RESOLUTION ACKNOWLEDGING A PALPABLE TAX ASSESSMENT ERROR AND AUTHORIZING THE CORRECTION AND CHARGING BACK OF THE SAME**

WHEREAS, the Village Board recently learned, from some of the impacted property owners and from the Village Assessor, of a palpable error that occurred with respect the description of the parcels listed in Exhibit A hereto (“Impacted Parcels”); and,

WHEREAS, the Impacted Parcels were improperly described as no longer being in agricultural use, resulting in the Impacted Parcels’ tax assessments increasing significantly and also in the imposition of Agricultural Land Conversion Charges that are not actually due; and,

WHEREAS, upon the discovery of the error, the Village Assessor investigated the situation, discovered that an error had been made, and noted the correction so that, going forward, the Impacted Parcels’ assessments will be proper; and,

NOW, THEREFORE, BE IT RESOLVED, pursuant to Wis. Stat. § 74.33, that the Village Board has determined that a palpable error occurred with respect to the Impacted Parcels; and,

BE IT FURTHER RESOLVED, that the excess property tax and conversion charges caused by the palpable error shall be rescinded or refunded as described in Exhibit A, and then charged back, pursuant to Wis. Stat. § 74.41; and,

BE IT FURTHER RESOLVED, that the Village Assessor, Village Clerk, and all other Village officials are authorized to undertake such steps as are necessary to accomplish the steps authorized by this Resolution.

Date this 16<sup>th</sup> day of December, 2024.

Sabrina Waswo  
Sabrina Waswo  
Village Clerk

Howard Skinner  
Howard Skinner  
Village President

Members Voting:

5 Aye  
     Nay  
2 Absent  
     Abstain

Exhibit A – Impacted Parcels

1. Parcel 86-4-119-292-4002, 1400 Richmond Rd Unit 2, to reflect a correction in the land value, adjusting it to an agricultural assessed value of \$600.
2. Parcel 86-4-119-292-4003 - 1400 Richmond Rd Unit 3, to reflect a correction in the land value, adjusting it to an agricultural assessed value of \$800.
3. Parcel 86-4-119-292-4006- 1400 Richmond Rd Unit 6, to reflect a correction in the land value, adjusting it to an agricultural assessed value of \$1,000.