CITY OF WISCONSIN DELLS MEETING AGENDA

MEETING DESCRIPTION: FINANCE COMMITTEE
DATE: MONDAY, MARCH 23, 2015 TIME: 6:45 PM LOCATION: MUNICIPAL BUILDING COUNCIL CHAMBERS - 300 LA CROSSE STREET, WISCONSIN DELLS, WI 53965

	COMMITTEE MEMBERS		
	Ald. Brian Holzem Chair	Ald. Mike Freel	
	Mayor Brian Landers	Ald. Dar Mor	

AGENDA ITEMS	
1	CALL TO ORDER, ATTENDANCE NOTED
2	APPROVAL OF THE FEBRUARY 16, 2015 MEETING MINUTES
3	DISCUSSION AND DECISION ON SCHEDULE OF BILLS PAYABLE DATED MARCH 23, 2015; AND ANY OTHER RELATED FINANCIAL INFORMATION
4	DISCUSSION AND DECISION ON TIME-SHARE ASSESSMENT AGREEMENT WITH POLYNESIAN ACQUISITION PARTNERS LLC AND/OR POLYNESIAN DEVELOPMENT PARTNERS LLC
5	DISCUSSION AND DECISION TO AMEND THE BOAT DOCK RENTAL FEES FOR 2015
6	DISCUSSION AND DECISION ON CLAIMS FOR UNLAWFUL ASSESSMENT FILED BY CHULA CONDOMINIUM OWNERS
7	ITEMS FOR REFERRAL TO FUTURE MEETINGS
8	ADJOURN
	ALD. BRIAN HOLZEM, CHAIRMAN
	POSTED AND DISTRIBUTED: 03/20/2015

Open Meetings Notice: If this meeting is attended by one or more members of the Common Council who are not members of this committee, their attendance may create a quorum of another city commission, board or committee under the Wisconsin Open Meetings Law; However, no formal action will be taken by any governmental body at the above stated meeting other than the body, committee, commission, or board identified in this meeting notice.

Please be advised that upon reasonable notice, the City of Wisconsin Dells will furnish appropriate auxiliary aids and services to afford individuals with disabilities an equal opportunity to participate in meeting activities.

ITEM 4

TIME-SHARE ASSESSMENT AGREEMENT

3/9/2015 Final

This Agreement ("Agreement") is made by and between the City of Wisconsin Dells ("City") and Polynesian Acquisition Partners, LLC ("Acquisition") and/or Polynesian Development Partners, LLC ("Development").

Recitals:

A. Acquisition purchased certain property in the City of Wisconsin Dells, Wisconsin with an address of 855 Frontage Road, which is more particularly described below as the Property.

B. In anticipation of its purchase of the Property, Acquisition secured from the City, on June 16, 2014, a Conditional Use Permit ("CUP") for the Property, pursuant to Wisconsin Dells Code Sec. 19.370 et seq., which allowed the Property to be used as a Managed Condominium Project, a place of Overnight Lodging and Resort, and a Time-share Project ("Permitted Uses"). The City Resolution approving the CUP, Resolution 4086 ("Resolution"), provided that the CUP was effective upon the recording of a deed to Acquisition for the Property, but that before the Property could be used for a Time-share Project, the City and Acquisition (or the then property owner) would need to enter into a Time-share Agreement, formalizing the requirements contained in the Resolution.

C. Since the date of the Resolution, the City has enacted a Time-share Assessment Ordinance, as Ordinance No. A-753 ("Time-share Ordinance") which is substantially similar to the requirements in the Resolution.

D. Acquisition intends to shortly subject the Property to a Condominium Declaration under the provisions of Wis. Stat. Chapter 703, and then Acquisition or Development intend to submit some of the condominium units on the Property to a Timeshare Declaration under the provisions of Wis. Stat. Chapter 707, and it is their intention to enter into this Assessment Agreement to carry out the requirements of the Resolution.

E. Acquisition has been operating the Property as a hotel, a place of Overnight Lodging and Resort, and has been paying Hotel Tax and Premier Resort Tax on nights of hotel stays, as required by law. Even after the recording of the Condominium Declaration and Time-share Declaration in the Sauk County Register of Deed's Office, the owner or operator of the Property will continue to rent out rooms on the Property, whether in declared condominium units, or in declared Time-share Units, and will continue to collect and remit room tax and premier resort tax on any nights rented to the public as overnight lodging.

F. The Property has historically been operated under the name of "The Polynesian Resort" and Acquisition and Developer intend to operate it under the name of "Sanctuary Lodge at Splash Canyon."

G. Wisconsin Dells Code Sec. 19.373(a) specifies the following as a conditional use consideration: "Effects of the proposed use on the City's ability to provide public services."

H. The City's Time-share CUP consideration is compatible with Wis. Stat. Sec. 707.10 which limits municipal regulation of time-share properties.

Agreement

1.) Definitions. In this Agreement, the following terms mean as follows:

a. Association. The association organized under Wis. Stat. Sec. 707.30(2) to govern the Time-share units located on the Property.

b. Property. The commercial premises at 855 Frontage Road, which is described on Exhibit A, attached hereto and incorporated herein.

c. Time-share Unit.

i. A Unit of real estate, as defined in Wis. Stat. Sec. 707.02(34),in which a time-share interest exists (without regard to number of time-share interests or fractions in such unit), which is located on the Property subject to this Agreement; and, is part of a property governed by the Association or its Manager under Wis. Stat. Sec. 707.30 which will be the Association hereunder.

ii. Each Time-share Unit (as defined at Wis. Stat. Sec. 707.02(33)) on the Property shall be considered a "Time-share Unit" hereunder unless that room is taken out of service for use as a sleeping room. A Time-share Unit only exists when a Time-share Declaration or amendment thereto,has been recorded in the Sauk County Register of Deed's Office, which names that unit of real estate as a Time-share Unit under the provisions of Wis. Stat. Sec. 707.02(33).

2.) Imposition and collection of Time-share Assessment.

ATime-share Assessment shall be due and payable, on each Time-share Unit, as follows:

a. Within 30 days of the date on which a Time-share Declaration, or amendment thereto, is recorded in the Sauk County Office of Register of Deeds, which subjects a Unit to the time-share law, Wis. Stat. Sec. 707; and thereafter,

b. Annually before or on January 31.

3.) Amount of Time-share Assessment.

a. The initial Time-share Assessment per Time-share Unit shall be $200.00 prorated in the year of recording the Time-share Declaration, or amendment thereto, creating that Time-share Unit.

b. The assessment per Time-share Unit for the first calendar year after the year of recording the Time-share Declaration, or amendment thereto, creating that Time-share Unit, shall be $200.00.

c. The assessment per Time-share Unit in succeeding calendar years after the year of recording the Time-share Declaration, or amendment thereto creating the Time-share Unit, shallbe:
2nd - $400.00
3rd - $600.00
4th - $800.00
5th - $1,000.00.

4.) Term.

a. The term of this Agreement shall commence on the date that the first Time-share Declaration on the Property is recorded. The agreement shall terminate upon payment of the 5th calendar year Time-share Assessment on the Time-share Units subject to the first Time-share Declaration.

b. Upon termination of this Agreement, all Time-share Units shall be subject to theTime-share Assessment established by the City by resolution.

5.) Assessment after fifth year.

Upon the termination of this Agreement, any Time-share Assessment shall be as established by the Time-share Ordinance. Because the Resolution was adopted before the adoption of the Time-share Ordinance, this Agreement, and not the Time-share Ordinance shall apply. However, if the Time-share Ordinance is for any reason, determined to be invalid or unenforceable, the obligations under this Agreement shall also be terminated.

6.) Responsibility for payment.

a. The time-share assessment shall be an obligation of Acquisition or Developer, until the Association has been formed.

b. After the Association has been formed, the Association shall have all of the obligation to collect and make the Time-share Assessment payments, since it will have the sole right, at the time, to collect the payments from the owners of the Time-share estates.

c. If the Association is not in existence as of the date of this Agreement, at such time as the Association is formed Acquisitions or Development shall cause the Association to execute such other and further documents as may be requested by the City to ensure that the Association is irrevocably bound by the terms ofthis Time-Share Assessment Agreement, and upon the execution and recording of such documents, Acquisition and Development shall have no further obligation under this Agreement.

7.) Administration.

A Time-share assessment return for the Time-share Units on the Property shall be filed annually before or onJanuary 31. The return shall be made on a form provided by the City Treasurer. The return shall show the total number of Time-share Units declared on the Property, the assessment per Time-share Unit and such other information as the Treasurer deems necessary.

8. Oversight.

On an annual basis, Acquisition or Development, or the Association shall provide to the City a report which details the manner in which the Time-share Assessment payment was calculated. The City shall have the right to audit and verify the calculation, at its cost. The totals in the report may be public, but the specific backup information in the report shall be a protected trade secret.

9. Penalty and Special Assessment.

a. Failure to file a Time-share Assessment return or pay a Time-share Assessment when due may subject the responsible party to a forfeiture of $100.00 for the first offense, $500.00 for second offense and $1,000.00 for third or subsequent offense. Interest will accrue at the rate of 1-1/2% per month on the Time-share Assessment due until paid in full.

b. Unpaid Time-share Assessments may be levied and collected as a special assessment pursuant to Wis. Stat. Sec. 66.0703 as follows:

Acquisition and Development waive any and all procedural requirements of the Wisconsin Statutes which must be met prior to the imposition of a special assessment (including but not limited to the notice and hearing requirements of Wis.Stat. Sec. 66.0704(4) through (7), and agrees that the City may proceed immediately to levy the special assessment in the amount and on the terms and conditions set forth in this Agreement. Developer further waives its rights to appeal from the special assessment in the amount of the Time-share Assessment due hereunder, and stipulates that the amount of the special assessment levied against the Time-share Units on the Property, in the amount of the Time-share Assessment, is reasonable. Acquisition and Development waive their appeal rights under Wis. Stat. Sec. 66.0703(12), for the amount of any unpaid Time-share Assessment, and agree to the terms of payment set forth in this Agreement.

c. If the annual report per Time-share Unit is not received by the Cityin the time required hereunder, the City, may in its sole discretion and in addition to any other remedies available to the City, calculate the average payment for the prior two years, less any Time-share Assessment received on the Time-share Units on the Property, and specially assess that average amount on the property tax bill(s) for the Time-share Units.

10.) Use of monies.

The City shall have the right, in its sole discretion, to expend the monies paid and collected pursuant to this Agreement as it determines is in the public interest.

CITY OF WISCONSIN DELLS

Dated: _____

_____
Brian L. Landers, Mayor

Dated: _____

_____
Nancy R. Holzem, Clerk/Coordinator

POLYNESIAN ACQUISITION PARTNERS, LLC

Dated: 3/13/15

_____

By: Jason Shroff
Its: Authorized Representative

POLYNESIAN DEVELOPMENT PARTNERS, LLC

Dated: 3/13/15

_____

By: Jason Shroff
Its: Authorized Representative

Exhibit A

Legal Description of the Property

LOT TWO (2), CERTIFIED SURVEY MAP NO. 1653 RECORDED IN VOLUME 7 OF CERTIFIED SURVEY MAPS OF SAUK COUNTY, WISCONSIN, PAGE 1653, LOCATED IN THE CITY OF WISCONSIN DELLS, SAUK COUNTY, WISCONSIN.

Tax Parcel No. 291-0087-2000

207814-0001\16632554.2

ITEM 5

Current 2015 Fee Structure

	Fee(plus tax)	Slip Breakdown	Total Revenue
City Res	$ 309.00	37	$ 11,433.00
School Res	$ 445.00	23	$ 10,235.00
Non- Resident	$ 781.00	2	$ 1,562.00
		Total	$ 23,230.00
		Dif in Rev	$ -

Proposed Fee

50%

	Fee(plus tax)	Slip Breakdown	Total Revenue
City Res	$ 463.50	37	$ 17,149.50
School Res	$ 667.50	23	$ 15,352.50
Non- Resident	$ 1,171.50	2	$ 2,343.00
		Total	$ 34,845.00
		Dif in Rev	$ 11,615.00

Proposed Fee

40%

	Fee(plus tax)	Slip Breakdown	Total Revenue
City Res	$ 432.60	37	$ 16,006.20
School Res	$ 623.00	23	$ 14,329.00
Non- Resident	$ 1,093.40	2	$ 2,186.80
		Total	$ 32,522.00
		Dif in Rev	$ 9,292.00

Proposed Fee

30%

	Fee(plus tax)	Slip Breakdown	Total Revenue
City Res	$ 401.70	37	$ 14,862.90
School Res	$ 578.50	23	$ 13,305.50
Non- Resident	$ 1,015.30	2	$ 2,030.60
		Total	$ 30,199.00
		Dif in Rev	$ 6,969.00

Current 2015 Fee Structure

	Fee(plus tax)	Slip Breakdown	Total Revenue
City Res	$ 309.00	37	$ 11,433.00
School Res	$ 445.00	23	$ 10,235.00
Non- Resident	$ 781.00	2	$ 1,562.00
		Total	$ 23,230.00
		Dif in Rev	$ -

Possible Fee Structures

#1

	Fee(plus tax)	Slip Breakdown	Total Revenue
City Res	$ 400.00	37	$ 14,800.00
School Res	$ 550.00	23	$ 12,650.00
Non- Resident	$ 850.00	2	$ 1,700.00
		Total	$ 29,150.00
		Dif in Rev	$ 5,920.00

#2

	Fee(plus tax)	Slip Breakdown	Total Revenue
City Res	$ 500.00	37	$ 18,500.00
School Res	$ 650.00	23	$ 14,950.00
Non- Resident	$ 900.00	2	$ 1,800.00
		Total	$ 35,250.00
		Dif in Rev	$ 12,020.00

#3

	Fee(plus tax)	Slip Breakdown	Total Revenue
			$ -
All The Same	$ 600.00	62	$ 37,200.00
			$ -
		Total	$ 37,200.00
		Dif in Rev	$ 13,970.00

Reinhart
Attorneys at Law

ITEM 6

Reinhart Boerner Van Deuren s.c.
P.O. Box 2018
Madison, WI 53701-2018

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Telephone: 608-229-2200
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January 28, 2015

Don M. Millis, Esq.
Direct Dial: 608-229-2234
dmillis@reinhartlaw.com

DELIVERED BY PROCESS SERVER

Nancy R. Holzem, Clerk
City of Wisconsin Dells
300 La Crosse Street
Wisconsin Dells, WI 53965-1568

Dear Ms. Holzem: Re: Chula Vista

Enclosed please find 319 Claims for Unlawful Assessment for the Properties. As a courtesy, we are providing a spreadsheet that summarizes all of the claims. While these claims represent a prerequisite to filing an action to recover unlawful taxes, my clients are reasonably confident that we can resolve the issues presented in these claims amicably, without commencing litigation.

Thank you for your attention to this matter, please contact me if you have any questions.

Sincerely yours,

Don M. Millis
Agent for Claimant

Encs.

cc Mr. Michael Kaminski (w/o encs.)
Joseph J. Hasler, Esq. (w/o encs.)

EXHIBIT A

Parcel Number	Owner Name	Address	Claim Amount
291-01200-0110	GEC Condominiums, LLC	2411 River Rd., Unit 2619	$ 286.82
291-01200-0111	Edwards Enterprises, LLC	2411 River Rd., Unit 2621	$ 234.90
291-01200-0112	ABBSANDRA 2622 LLC	2411 River Rd., Unit 2622	$ 272.84
291-01200-0113	Julie Jodlowski	2411 River Rd., Unit 2623	$ 234.90
291-01200-0114	Jason W. Brown	2411 River Rd., Unit 2626	$ 272.84
291-01200-0115	Daniel J. Massie	2411 River Rd., Unit 2627	$ 286.82
291-01200-0116	Karyn L. Brzezinski	2411 River Rd., Unit 2628	$ 217.35
291-01200-0117	Alice M. Van Gomple	2411 River Rd., Unit 2629	$ 286.82
291-01200-0118	Minerva Investment Group, LLC	2411 River Rd., Unit 2632	$ 272.84
291-01200-0119	Chetana Venkatesh	2411 River Rd., Unit 2633	$ 234.90
291-01200-0120	Howard Pleasure Properties LLC	2411 River Rd., Unit 2635	$ 234.90
291-01200-0121	David W. Doern II	2411 River Rd., Unit 2636	$ 217.35
291-01200-0122	Elizabeth D. Sterna	2411 River Rd., Unit 2637	$ 286.82
291-01200-0123	Diane J. Schwecke	2411 River Rd., Unit 2142	$ 278.09
291-01200-0124	Karen L. Solzak Trust	2411 River Rd., Unit 2143	$ 292.07
291-01200-0125	Peter P. Solzak	2411 River Rd., Unit 2144	$ 278.09
291-01200-0126	Gayle M. Hoerz	2411 River Rd., Unit 2145	$ 292.07
291-01200-0127	Brian J. Gilliam	2411 River Rd., Unit 2150	$ 278.09
291-01200-0128	Aberdeen Cabins, LLC	2411 River Rd., Unit 2151	$ 292.07
291-01200-0129	Frank A. Incappero	2411 River Rd., Unit 2152	$ 278.09
291-01200-0130	North Summit Marketing, LLC	2411 River Rd., Unit 2153	$ 292.07
291-01200-0131	Halina W. Zdanowski	2411 River Rd., Unit 2156	$ 195.91
291-01200-0132	Andrea R. Krzanowski	2411 River Rd., Unit 2159	$ 292.07
291-01200-0133	Rita Conner	2411 River Rd., Unit 2242	$ 266.85

Parcel Number	Owner Name	Address	Claim Amount
291-01200-0134	Sarah J. Summers	2411 River Rd., Unit 2243	$ 286.19
291-01200-0135	Backside Properties, LLC	2411 River Rd., Unit 2244	$ 266.85
291-01200-0136	Donald J. Spandoni, Jr.	2411 River Rd., Unit 2245	$ 286.19
291-01200-0137	Jason Tracy	2411 River Rd., Unit 2250	$ 266.85
291-01200-0138	James F. Thomas	2411 River Rd., Unit 2251	$ 286.19
291-01200-0139	Susan L. Coleman	2411 River Rd., Unit 2252	$ 266.85
291-01200-0140	Hilary J. Cheeseman	2411 River Rd., Unit 2253	$ 286.19
291-01200-0141	Cari S. Ashford	2411 River Rd., Unit 2256	$ 183.19
291-01200-0142	Hilary J. Cheeseman	2411 River Rd., Unit 2259	$ 286.19
291-01200-0143	Robert A. Silberman	2411 River Rd., Unit 2342	$ 269.69
291-01200-0001	Susan L. Coleman	2411 River Rd, Unit 2102	$ 222.60
291-01200-0002	Barbara E. Bauler	2411 River Rd, Unit 2103	$ 292.07
291-01200-0003	Clint L. Ziegler	2411 River Rd., Unit 2104	$ 278.09
291-01200-0004	Allison A. Jauch	2411 River Rd., Unit 2105	$ 292.07
291-01200-0005	John Symmes	2411 River Rd., Unit 2108	$ 222.60
291-01200-0006	Sugarbowl Properties, LLC	2411 River Rd., Unit 2109	$ 237.53
291-01200-0007	Sanmin Yang	2411 River Rd., Unit 2110	$ 278.09
291-01200-0008	Darrel A. Mor	2411 River Rd., Unit 2111	$ 292.07
291-01200-0009	Vessey Living Trust	2411 River Rd., Unit 2114	$ 222.60
291-01200-0010	Aubey Family Trust	2411 River Rd., Unit 2115	$ 237.53
291-01200-0011	Jeffrey J. Krumrie	2411 River Rd., Unit 2118	$ 222.60
291-01200-0012	Gordee, LLC	2411 River Rd., Unit 2119	$ 292.07
291-01200-0013	Maria Gavran	2411 River Rd., Unit 2123	$ 237.53
291-01200-0014	William and Delena Ballard Trust	2411 River Rd., Unit 2127	$ 292.07
291-01200-0015	Chaching, LLC	2411 River Rd., Unit 2129	$ 292.07
291-01200-0016	Dorthy J. Kite Martial Trust	2411 River Rd., Unit 2133	$ 237.53
291-01200-0017	Kari D. Payne	2411 River Rd., Unit 2136	$ 222.60
291-01200-0018	Paul Heiting	2411 River Rd., Unit 2137	$ 292.07

Parcel Number	Owner Name	Address	Claim Amount
291-01200-0019	Knute Gustaf Axelson Revocable Trust	2411 River Rd., Unit 2202	$ 214.51
291-01200-0020	Thomas C. Rydberg	2411 River Rd., Unit 2203	$ 286.19
291-01200-0021	Cindy A. Hartmann	2411 River Rd., Unit 2204	$ 266.85
291-01200-0022	Sarah J. Summers	2411 River Rd., Unit 2205	$ 286.19
291-01200-0023	Janice L. Riche	2411 River Rd., Unit 2208	$ 214.51
291-01200-0024	Arlon A. Haessly	2411 River Rd., Unit 2209	$ 224.60
291-01200-0025	Tamara L. Klemmer	2411 River Rd., Unit 2210	$ 266.85
291-01200-0026	Summit Development Properties, LLC	2411 River Rd., Unit 2211	$ 286.19
291-01200-0027	KLTC Properties, LLC	2411 River Rd., Unit 2214	$ 214.51
291-01200-0028	STIMAC Properties, LLC	2411 River Rd., Unit 2215	$ 224.60
291-01200-0029	Statz Family Properties, LLC	2411 River Rd., Unit 2218	$ 214.51
291-01200-0030	Steven J. Blankenheim	2411 River Rd., Unit 2219	$ 286.19
291-01200-0031	Lana L. Carter	2411 River Rd., Unit 2221	$ 224.60
291-01200-0032	Euanechinth Nong Khanthichit	2411 River Rd., Unit 2222	$ 266.85
291-01200-0033	Andrea L. Sinsi	2411 River Rd., Unit 2223	$ 224.60
291-01200-0034	Rita Conner	2411 River Rd., Unit 2226	$ 266.85
291-01200-0035	Amy J. Walowski	2411 River Rd., Unit 2227	$ 286.19
291-01200-0036	JMD Group, LLC	2411 River Rd., Unit 2228	$ 214.51
291-01200-0037	JDD Properties, LLC	2411 River Rd., Unit 2229	$ 286.19
291-01200-0038	Kenneth N. Richie	2411 River Rd., Unit 2232	$ 266.85
291-01200-0039	Susan M. Jetter	2411 River Rd., Unit 2233	$ 224.60
291-01200-0040	Jennifer L. Langowski	2411 River Rd., Unit 2235	$ 224.60
291-01200-0041	Joseph Y. Fang	2411 River Rd., Unit 2236	$ 214.51
291-01200-0042	Todd M. Tweedy	2411 River Rd., Unit 2237	$ 286.19
291-01200-0043	Alex Deborin	2411 River Rd., Unit 2302	$ 215.77
291-01200-0044	John Kokenis Trust	2411 River Rd., Unit 2303	$ 286.19
291-01200-0045	Deborah Moy	2411 River Rd., Unit 2304	$ 269.69
291-01200-0046	James M. Anacker	2411 River Rd., Unit 2305	$ 286.19

Parcel Number	Owner Name	Address	Claim Amount
291-01200-0047	Lawrence G. Ziegler	2411 River Rd., Unit 2308	$ 215.77
291-01200-0048	Edward M. Gracyas Living Trust	2411 River Rd., Unit 2309	$ 231.22
291-01200-0049	Tom Tom Investments, LLC	2411 River Rd., Unit 2310	$ 269.69
291-01200-0050	Bonnie J. Konemann	2411 River Rd., Unit 2311	$ 286.19
291-01200-0051	Martin J. Calabrese	2411 River Rd., Unit 2314	$ 215.77
291-01200-0052	2315 River Road, LLC	2411 River Rd., Unit 2315	$ 231.22
291-01200-0053	Michael F. Burnson	2411 River Rd., Unit 2318	$ 215.77
291-01200-0054	Edward G. Schmitt III	2411 River Rd., Unit 2319	$ 286.19
291-01200-0055	Andy P. Kadlec	2411 River Rd., Unit 2321	$ 231.22
291-01200-0056	Cynthia I. O'Brien	2411 River Rd., Unit 2322	$ 269.69
291-01200-0057	David S. Marseille	2411 River Rd., Unit 2323	$ 231.22
291-01200-0058	Ernest G. Mergen	2411 River Rd., Unit 2326	$ 269.69
291-01200-0059	Shelley J. Murphy	2411 River Rd., Unit 2327	$ 286.19
291-01200-0060	Erin M. Capes	2411 River Rd., Unit 2328	$ 215.77
291-01200-0061	Scott B. Severson	2411 River Rd., Unit 2329	$ 286.19
291-01200-0062	Martin A. Coleman	2411 River Rd., Unit 2332	$ 269.69
291-01200-0063	Don M. Millis	2411 River Rd., Unit 2333	$ 231.22
291-01200-0064	Lasta Manandhar	2411 River Rd., Unit 2335	$ 231.22
291-01200-0065	HABCO Enterprises, LLC	2411 River Rd., Unit 2336	$ 215.77
291-01200-0066	Lawrence M. Surges	2411 River Rd., Unit 2337	$ 286.19
291-01200-0067	Nadine E. Kroenke	2411 River Rd., Unit 2402	$ 215.77
291-01200-0068	Fuller Chula Vista, LLC	2411 River Rd., Unit 2403	$ 286.19
291-01200-0069	John Symmes	2411 River Rd., Unit 2404	$ 269.69
291-01200-0070	Edward S. Stockus	2411 River Rd., Unit 2405	$ 286.19
291-01200-0071	Rhynold Shave	2411 River Rd., Unit 2408	$ 215.77
291-01200-0072	Mary J. Farron	2411 River Rd., Unit 2409	$ 232.90
291-01200-0073	Sombath B. Bounket	2411 River Rd., Unit 2410	$ 269.69
291-01200-0074	Brendan Wolf LLC	2411 river Rd., Unit 2411	$ 286.19

Parcel Number	Owner Name	Address	Claim Amount
291-01200-0075	Alan Hannan	2411 River Rd., Unit 2414	$ 215.77
291-01200-0076	Den Mar Properties, LLC	2411 River Rd., Unit 2415	$ 232.90
291-01200-0077	LuAnn Verstat	2411 River Rd., Unit 2418	$ 215.77
291-01200-0078	Dells Vista, LLC	2411 River Rd., Unit 2419	$ 286.19
291-01200-0079	Jeffrey S. Grau	2411 River Rd., Unit 2421	$ 232.90
291-01200-0080	Lawrence G. Bonnecille	2411 River Rd., Unit 2422	$ 269.69
291-01200-0081	John A. Bryson	2411 River Rd., Unit 2423	$ 232.90
291-01200-0082	Timothy J. Corirossi	2411 River Rd., Unit 2426	$ 269.69
291-01200-0083	Jason R. Tracy	2411 River Rd., Unit 2427	$ 286.19
291-01200-0084	Todd C. Sundboom	2411 River Rd., Unit 2428	$ 215.77
291-01200-0085	Sergio A. Falco	2411 River Rd., Unit 2429	$ 286.19
291-01200-0086	Rivers Trail 1 LLC	2411 River Rd., Unit 2432	$ 269.69
291-01200-0087	Sergio A. Falco	2411 River Rd., Unit 2433	$ 232.90
291-01200-0088	I Know Properties, LLC	2411 River Rd., Unit 2435	$ 232.90
291-01200-0089	Amy Modell	2411 River Rd., Unit 2436	$ 215.77
291-01200-0090	Paul M. Heiting	2411 River Rd., Unit 2437	$ 286.19
291-01200-0091	JJH Real Estate LLC	2411 River Rd., Unit 2514	$ 215.77
291-01200-0092	Linda M. Nagel	2411 River Rd., Unit 2515	$ 232.90
291-01200-0093	Harkishan S. Bhatti	2411 River Rd., Unit 2518	$ 215.77
291-01200-0094	Chula 2519 LLC	2411 River Rd., Unit 2519	$ 286.19
291-01200-0095	Charles J. Radomski	2411 River Rd., Unit 2521	$ 232.90
291-01200-0096	Z & S Properties of Milwaukee LLC	2411 River Rd., Unit 2522	$ 269.69
291-01200-0097	Aubey Family Trust	2411 River Rd., Unit 2523	$ 232.90
291-01200-0098	Cindy Wang	2411 River Rd., Unit 2526	$ 269.69
291-01200-0099	RT&D Properites LLC	2411 Rive Rd., Unit 2527	$ 286.19
291-01200-0100	John W. Boehler	2411 River Rd., Unit 2528	$ 215.77
291-01200-0101	Nature Valley Properties, LLC	2411 River Rd., Unit 2529	$ 286.19
291-01200-0102	John C. Galer	2411 River Rd., Unit 2532	$ 269.69

Parcel Number	Owner Name	Address	Claim Amount
291-01200-0103	David A. Saitta	2411 River Rd., Unit 2533	$ 232.90
291-01200-0104	Troy A. Domnick	2411 River Rd., Unit 2535	$ 232.90
291-01200-0105	MJS and WMS Property LLC	2411 River Rd., Unit 2536	$ 215.77
291-01200-0106	DMG Properties LLC	2411 River Rd., Unit 2537	$ 286.19
291-01200-0107	Dean and Pam Properties, LLC	2411 River Rd., Unit 2614	$ 217.35
291-01200-0108	Jeffrey A. Passow	2411 River Rd., Unit 2615	$ 234.90
291-01200-0109	Robert W. Peterson	2411 River Rd., Unit 2618	$ 217.35
291-01200-0144	Bradley P. Angeletti	2411 River Rd., Unit 2343	$ 286.19
291-01200-0145	Anthony C. Edwards	2411 River Rd., Unit 2344	$ 269.69
291-01200-0146	Charles A. Rider	2411 River Rd., Unit 2345	$ 286.19
291-01200-0147	Denmar Properties, LLC	2411 River Rd., Unit 2350	$ 269.69
291-01200-0148	Mary T. Caraher	2411 River Rd., Unit 2351	$ 286.19
291-01200-0149	Joseph Fang	2411 River Rd., Unit 2352	$ 269.69
291-01200-0150	Bo Gee Jung Law	2411 River Rd., Unit 2353	$ 286.19
291-01200-0151	Elizabeth A. Baranowski	2411 River Rd., Unit 2356	$ 188.86
291-01200-0152	A1 Properties, LLC	2411 River Rd., Unit 2359	$ 286.19
291-01200-0153	Jeremy M. Retek	2411 River Rd., Unit 2442	$ 269.69
291-01200-0154	I Know Properties, LLC	2411 River Rd., Unit 2443	$ 286.19
291-01200-0155	Eva Labowicz	2411 River Rd., Unit 2444	$ 269.69
291-01200-0156	Carol A. Ralian	2411 River Rd., Unit 2445	$ 286.19
291-01200-0157	2450 River Road Real Estate, LLC	2411 River Rd., Unit 2450	$ 269.69
291-01200-0158	Elizabeth E. Monson	2411 River Rd., Unit 2451	$ 286.19
291-01200-0159	Alen R. Day, Jr.	2411 River Rd., unit 2452	$ 269.69
291-01200-0160	Dells Vista, LLC	2411 Rver Rd., unit 2453	$ 286.19
291-01200-0161	Andrew W. Richie	2411 River Rd., Unit 2456	$ 189.92
291-01200-0162	John W. Upson	2411 River Rd., Unit 2459	$ 286.19
291-01200-0163	Mark A. Wamser	2411 River Rd., Unit 2542	$ 269.69
291-01200-0164	Jason R. Tracy	2411 River Rd., Unit 2543	$ 232.90

Parcel Number	Owner Name	Address	Claim Amount
291-01200-0165	Jason R. Tracy	2411 River Rd., Unit 2544	$ 269.69
291-01200-0166	Richard A. Kus	2411 River Rd., Unit 2545	$ 286.19
291-01200-0167	Elizabeth M. Brown	2411 river Rd., Unit 2550	$ 269.69
291-01200-0168	Karen J. Haack Trust	2411 River Rd., Unit 2551	$ 286.19
291-01200-0169	KMN Properties, LLC	2411 River Rd., Unit 2552	$ 269.69
291-01200-0170	Kite Investment Company LLC	2411 River Rd., Unit 2553	$ 286.19
291-01200-0171	Shelley J. Murphy	2411 River Rd., Unit 2556	$ 189.92
291-01200-0172	Gary M. Karls	2411 River Rd., Unit 2559	$ 286.19
291-01200-0173	Gerald G. Raemisch	2411 River Rd., Unit 2642	$ 272.84
291-01200-0174	Jana P. Wagner	2411 River Rd., Unit 2643	$ 286.82
291-01200-0175	Krome Investments LLC	2411 River Rd., Unit 2644	$ 272.84
291-01200-0176	John C. Stroebel	2411 River Rd., Unit 2645	$ 286.82
291-01200-0177	Gary K. Heusbourg	2411 River Rd., Unit 2650	$ 272.84
291-01200-0178	Joseph S. Austin	2411 River Rd., Unit 2651	$ 286.82
291-01200-0179	Jason R. Tracy	2411 River Rd., Unit 2652	$ 272.84
291-01200-0180	Clint L. Ziegler	2411 River Rd., Unit 2653	$ 286.82
291-01200-0181	Michelle C. Gardiner	2411 River Rd., unit 2656	$ 190.65
291-01200-0182	Leslie E. Selby Karls	2411 River Rd., unit 2659	$ 286.82
291-01200-0400	Rita Conner	2504 River Rd., Unit 7101	$ 81.35
291-01200-0401	Marlene A. Pauls	2504 River Rd., Unit 7102	$ 81.35
291-01200-0402	Mahlon Kirk VI	2504 River Rd., Unit 7103	$ 81.35
291-01200-0403	Douglas J. Fischer	2504 River Rd., Unit 7104	$ 81.35
291-01200-0404	John P. Kosobucki	2504 River Rd., Unit 7105	$ 93.96
291-01200-0405	Jeff S. Konig	2504 River Rd., Unit 7106	$ 93.96
291-01200-0406	Chula Vista Fairway 107, LLC	2504 River Rd., Unit 7107	$ 93.96
291-01200-0407	Jay Ellis	2504 River Rd., Unit 7108	$ 93.96
291-01200-0408	Gregory K. Ellis	2504 River Rd., Unit 7109	$ 93.96
291-01200-0409	7110 Real Estate LLC	2504 River Rd., Unit 7110	$ 93.96

Parcel Number	Owner Name	Address	Claim Amount
291-01200-0410	David P. Birkle	2504 River Rd., Unit 7111	$ 81.35
291-01200-0411	Piotr Sroga	2504 River Rd., Unit 7112	$ 81.35
291-01200-0412	Rubicon Crossing LLC	2504 River Rd., Unit 7113	$ 81.35
291-01200-0413	Eric J. Lentz	2504 River Rd., Unit 7114	$ 81.35
291-01200-0414	Resiak Properties, LLC	2504 River Rd., Unit 7201	$ 87.65
291-01200-0415	Cook Properites of Wisconsin LLC	2504 River Rd., Unit 7202	$ 87.65
291-01200-0416	Lisa Orrey	2504 River Rd., Unit 7203	$ 87.65
291-01200-0417	Yvonne L. Clark	2504 River Rd., Unit 7204	$ 87.65
291-01200-0418	KNS Rentals LLC	2504 River Rd., Unit 7205	$ 93.96
291-01200-0419	Coyote Investment Group, LLC	2504 River Rd., Unit 7206	$ 93.96
291-01200-0420	Harkishan S. Bhatti	2504 River Rd., Unit 7207	$ 93.96
291-01200-0421	Anneliese Stroder	2504 River Rd., Unit 7208	$ 93.96
291-01200-0422	Jeffrey S. Serak	2504 River Rd., Unit 7209	$ 93.96
291-01200-0423	Fairway Properties 7210 Ltd.	2504 River Rd., Unit 7210	$ 93.96
291-01200-0424	Darrin J. Marsich	2504 River Rd., Unit 7211	$ 87.65
291-01200-0425	Z&S Properties of Milwaukee LLC	2504 River Rd., Unit 7212	$ 87.65
291-01200-0426	Michael L. Kebbekus	2504 River Rd., Unit 7213	$ 87.65
291-01200-0427	Melany S. Lunsford	2504 River Rd., Unit 7214	$ 87.65
291-01200-0428	J A N Villa LLC	2504 River Rd., Unit 7305	$ 116.35
291-01200-0429	Eric J. Lentz	2504 River Rd., Unit 7306	$ 116.35
291-01200-0430	Inverness Incestments LLC	2504 River Rd., Unit 7307	$ 116.35
291-01200-0431	Jadwiga Lazarek	2504 River Rd., Unit 7308	$ 116.35
291-01200-0432	Joanna Debski	2504 River Rd., Unit 7309	$ 116.35
291-01200-0433	Anna Furgal	2504 River Rd., Unit 7310	$ 116.35
291-01200-0434	Chula Vista Fairway Development LLC	2504 River Rd., Unit 7115	$ 126.12
291-01200-0435	Den Mar Properties, LLC	2504 River Rd., Unit 7116	$ 119.18
291-01200-0436	Chula Vista Fairway Development LLC	2504 River Rd, Unit 7717	$ 112.88
291-01200-0437	CV 7118 LLC	2504 River Rd., Unit 7118	$ 106.57

Parcel Number	Owner Name	Address	Claim Amount
291-01200-0438	Chula Vista Fairway Development LLC	2504 River Rd., Unit 7119	$ 106.57
291-01200-0439	Chula Vista Fairway Development LLC	2504 River Rd., Unit 7120	$ 106.57
291-01200-0440	Martin A. Coleman	2504 River Rd., Unit 7121	$ 112.88
291-01200-0441	Dells Villa 7326 LLC	2504 River Rd., Unit 7122	$ 112.88
291-01200-0442	Dells Villa 7326 LLC	2504 River Rd., Unit 7123	$ 106.57
291-01200-0443	Chula Vista Fairway Development LLC	2504 River Rd., Unit 7125	$ 112.88
291-01200-0444	Chula Vista Fairway Development LLC	2504 River Rd., Unit 7126	$ 112.88
291-01200-0445	Gregory Borcherding	2504 River Rd., Unit 7127	$ 106.57
291-01200-0446	Chula Vista Fairway Development LLC	2504 River Rd., Unit 7128	$ 106.57
291-01200-0447	Grunts LLC	2504 River Rd., Unit 7129	$ 106.57
291-01200-0448	Sarah E. Johnson	2504 River Rd., Unit 7130	$ 119.18
291-01200-0449	Mary E. Polyock	2504 River Rd., Unit 7131	$ 119.18
291-01200-0450	TK Ventures LLC	2504 River Rd., Unit 7132	$ 126.12
291-01200-0451	Kathleen T. McGourty	2504 River Rd., Unit 7215	$ 126.12
291-01200-0452	Chula Vista Fairway Development LLC	2504 River Rd., Unit 7216	$ 119.18
291-01200-0453	Chula Vista Fairway Development LLC	2504 River Rd., Unit 7217	$ 112.88
291-01200-0454	Anthony K. Massaro	2504 River Rd., Unit 7218	$ 106.57
291-01200-0455	Chula Vista Fairway Development LLC	2504 River Rd., Unit 7219	$ 106.57
291-01200-0456	Chula Vista Fairway Development LLC	2504 River Rd., Unit 7220	$ 106.57
291-01200-0457	Chula Vista Fairway Development LLC	2504 River Rd., Unit 7221	$ 112.88
291-01200-0458	Chula Vista Fairway Development LLC	2504 River Rd., Unit 7222	$ 112.88
291-01200-0459	Timothy K. Cook	2504 River Rd., Unit 7223	$ 106.57
291-01200-0460	Chula Vista Fairway Development LLC	2504 River Rd., Unit 7224	$ 106.57
291-01200-0461	Chula Vista Fairway Development LLC	2504 River Rd., Unit 7225	$ 112.88
291-01200-0462	Nachreiner Properties LLC	2504 River Rd., Unit 7226	$ 112.88
291-01200-0463	Nachreiner Properties LLC	2504 River Rd., Unit 7227	$ 106.57
291-01200-0464	Sombath B. Bounket	2504 River Rd., Unit 7228	$ 106.57
291-01200-0465	Kazimierz J. Zaucha	2504 River Rd., Unit 7229	$ 106.57

Parcel Number	Owner Name	Address	Claim Amount
291-01200-0466	Nachreiner Properties LLC	2504 River Rd., Unit 7230	$ 119.18
291-01200-0467	Edward J. Dziwak	2504 River Rd., Unit 7231	$ 119.18
291-01200-0468	Clement J. Greco	2504 River Rd., Unit 7232	$ 126.12
291-01200-0469	Chula Vista Fairway Development LLC	2504 River Rd., Unit 7315	$ 126.12
291-01200-0470	Chula Vista Fairway Development LLC	2504 River Rd., Unit 7316	$ 119.18
291-01200-0471	Jacqueline A. Judah	2504 River Rd., Unit 7317	$ 112.88
291-01200-0472	Lorri A. Anderson	2504 River Rd., Unit 7318	$ 106.57
291-01200-0473	Gordee, LLC	2504 River Rd., Unit 7319	$ 106.57
291-01200-0474	Chula Vista Fairway Development LLC	2504 River Rd., Unit 7320	$ 106.57
291-01200-0475	David A. Krause	2504 River Rd., Unit 7321	$ 112.88
291-01200-0476	Chula Vista Fairway Development LLC	2504 River Rd., Unit 7322	$ 112.88
291-01200-0477	Loori A. Anderson	2504 River Rd., Unit 7324	$ 106.57
291-01200-0478	Igors Maksimenko	2504 River Rd., Unit 7325	$ 106.57
291-01200-0479	Eric J. Olson	2504 River Rd., Unit 7325	$ 112.88
291-01200-0480	Dells Villa 7326 LLC	2504 River Rd., Unit 7326	$ 112.88
291-01200-0481	Erin A. Deboth	2504 River Rd., Unit 7327	$ 106.57
291-01200-0482	Matthew A. Byczynski	2504 River Rd., Unit 7328	$ 106.57
291-01200-0483	Robert A. Crimmins	2504 River Rd., Unit 7329	$ 106.57
291-01200-0484	Mary J. Rutkowski	2504 River Rd., Unit 7330	$ 119.18
291-01200-0485	John Kokenis Revocable Living Trust	2504 River Rd., Unit 7331	$ 119.18
291-01200-0486	Jacqueline A. Judah	2504 River Rd., Unit 7332	$ 126.12
291-01200-0487	Chula Vista Fairway Development LLC	2504 River Rd., Unit 7416	$ 126.12
291-01200-0488	Chula Vista Fairway Development LLC	2504 River Rd., Unit 7417	$ 126.12
291-01200-0489	Chula Vista Fairway Development LLC	2504 River Rd., Unit 7418	$ 126.12
291-01200-0490	Chula Vista Fairway Development LLC	2504 River Rd., Unit 7419	$ 126.12
291-01200-0491	Chula Vista Fairway Development LLC	2504 River Rd., Unit 7420	$ 126.12
291-01200-0492	Cheri L. Neustifter	2504 River Rd., Unit 7421	$ 126.12
291-01200-0493	Chula Vista Fairway Development LLC	2504 River Rd., Unit 7422	$ 126.12

Parcel Number	Owner Name	Address	Claim Amount
291-01201-0509	Cold Water Development	-	$ 1.58
291-01201-0513	Chula Vista Golf Resort	-	$ 1.05
291-06000-0100	Cold Water Development	-	$ 1.58
291-00390-0025	Chula Vista Fairway Development LLC	-	$ 8.30
291-00372-0000	Chula Vista, Inc.	-	$ 11.88
291-00372-0010	Chula Vista, Inc.	2501 River Road	$ 31.42
291-00374-0000	Chula Vista, Inc.	-	$ 6.94
291-00380-0015	Chula Vista, Inc.	-	$ 9,587.12
291-00380-0020	Chula Vista, Inc.	2501 River Road	$ 12,726.98
291-00410-0010	Chula Vista, Inc.	-	$ 6.62
291-02000-0118	GTAM, LLC	-	$ 16.08
291-00369-0010	GTAM, LLC	-	$ 9.46
291-00370-0000	GTAM, LLC	2602 River Road	$ 257.60
291-00371-0000	GTAM, LLC	2600 River Road	$ 473.48
		Total Claim Amount:	**$ 83,592.97**

30070687

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January 27, 2015

Don M. Millis, Esq.
Direct Dial: 608-229-2234
dmillis@reinhartlaw.com

CLAIM FOR UNLAWFUL ASSESSMENT

SERVED BY PROCESS SERVER

Nancy R. Holzem, Clerk
City of Wisconsin Dells
300 La Crosse Street
Wisconsin Dells, WI 53965-1568

Dear Clerk: Re: Tax Parcel No. 291-00371-0000

Now comes Claimant, GTAM, LLC, owner of parcel number 291-00371-0000 (the "Property") in Wisconsin Dells, Wisconsin, by Claimant's attorneys Reinhart Boerner Van Deuren s.c., and files this Claim for Unlawful Assessment against the City of Wisconsin Dells (the "City"), pursuant to Wis. Stat. § 74.35. You hereby are directed to serve any notice of disallowance on the undersigned agent of the claimant.

1. This Claim is brought under Wis. Stat. § 74.35, for a refund of unlawful real estate taxes imposed on Claimant by the City for the year 2014, plus statutory interest, with respect to the Property.

2. Claimant is the owner of the Property, is responsible for the payment of property taxes and the prosecution of property tax disputes involving the Property and is authorized to bring this claim in its own name.

3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 300 La Crosse Street, in the City.

4. The Property is located at 2600 River Road within the City, and is identified in the City records as Tax Parcel No. 291-00371-0000.

5. Claimant is entitled to a refund of 2014 tax in the amount of $473.48, or such greater amount as may be determined to be due to Claimant, plus statutory interest.

6. The basis for this claim is that the City did not properly allocate the State School Levy Credit among taxpayers in the City. As a result, claimant received a much smaller State School Levy Credit than most of the taxpayers in the remainder of the City and, therefore, paid taxes based on a higher effective mill rate than other taxpayers in the City and higher than was necessary. The amount of the excessive mill rate paid by claimant was approximately 0.001051.

7. The allocation of the State School Levy Credit violated both Wis. Stat. § 79.10(4) and the uniformity clause of the Wisconsin Constitution.

8. The amount of this claim is $473.48 plus interest thereon.

Dated at Madison, Wisconsin, this 27th day of January, 2015.

Sincerely yours,

Don M. Millis
Agent for Claimant

27439635