



To: Sandee Policello, Village of Elm Grove Clerk  
From: Jeff Thornton, Assessor's Office  
Date: December 15, 2022

Subject: Personal Property Doubled Assessed.  
Account: V-142  
Business Name: Vantage Financial, LLC

This occurred in the 2021 assessment year. The personal property assessment against the business "Vantage Financial Partners" can be defined as either a double assessment or a palpable error.

The old name with the personal property key number EGV V142 was Vantage Financial, LLC. The new name with the personal property key number EGV T040 is Vantage Financial Partners, LLC, Doing business as (DBA) Vantage Financial Partners. This is the same business. The name changed without the assessor's office catching it.

This error was not discovered until the tax bills were mailed. Therefore, a cancellation of the personal property tax needs to be authorized.

Wisconsin Statute 74.33 provides for the correction of errors of this nature. The governing body may refund or rescind in whole or in part any general property tax shown in the tax roll, including agreed-upon interest if certain conditions are met.

At this point, the village board, by resolution, should cancel the tax on the erroneous \$111.89 assessment. The statutory reference for palpable error correction is under the provisions of WI Statute 74.33(1)(f) - "*An arithmetic, transpositional or similar error has occurred.*"

If the board passes the resolution, the treasurer's office should be notified by the clerk as to correct their records. A notice as correction can be prepared for the property owner at that time if necessary. If the property owner has already paid the tax, a refund should be provided.

Thank you for your consideration,

Jeff Thornton  
Village Assessor

STATE OF WISCONSIN

WAUKESHA COUNTY

VILLAGE OF ELM GROVE

**RESOLUTION 20230123A**

RESOLUTION TO ACCEPT 2021 PALPABLE ERROR BY ASSESSOR  
AND RESCIND TAXES

WHEREAS, The Assessor of the Village of Elm Grove has determined that an assessor error was made in the 2021 assessment roll, and

WHEREAS, the Board of Trustees has the ability under Wisconsin §74.33 (1) to correct this palpable error made by a double assessment, and

WHEREAS, parcel EGV V-142 is a double assessment of Vantage Financial, and

WHEREAS, the Assessor hereby recommends that such palpable error be corrected, and

NOW THEREFORE BE IT RESOLVED, that the Village Board of Trustees does hereby allow as provided by Wis. § 74.33 (1)(e) taxes to be rescinded for the aforementioned property as shown on Exhibit A, and

BE IT FURTHER RESOLVED that the Village Clerk shall notify the property owner by certified or registered mail that a change in the assessment has been made and the tax rescinded which totals \$111.89; and

BE IT FURTHER RESOLVED that the Village Clerk shall file a claim with the Wisconsin Department of Revenue by October 1, 2023 of such change as allowed under Wisconsin §74.41.

DATED this 24<sup>th</sup> day of January, 2023.

VILLAGE OF ELM GROVE

---

Neil H. Palmer, Village President

---

Sandee Policello  
Village Clerk

**Exhibit A – Resolution 20230123A**

<b>Parcel</b>	<b>Taxing Entity</b>	<b>Original Tax Due</b>
EGV V142		
Vantage Financial	Elmbrook School District	54.06
	WCTC	2.22
	Waukesha County	12.36
	State of Wisconsin	0
	Village of Elm Grove	43.25
<b>Total Tax to be Rescinded</b>		<b>\$ 111.89</b>

VILLAGE OF ELM GROVE  
 WAUKESHA COUNTY  
 STATE OF WISCONSIN  
 TAX KEY: EGV V142

2021 PERSONAL PROPERTY TAX BILL  
 VANTAGE FINANCIAL  
 JESSE NIEDERBAUMER  
 13500 WATERTOWN PLANK RD  
 ELM GROVE WI 53122

13230 WATERTOWN PLANK RD

Assessed Value Land	Assessed Value Improvements 7,200	Total Assessed Value 7,200	Ave Assmt Ratio .9816	Net Assessed Value Rate (Does NOT reflect Lottery Credit) 15.5390/M		
Est Fair Mkt Land	Est Fair Mkt Improvements 7,300	Est Fair Mkt 7,300	A star in this box means unpaid prior year taxes.			
Taxing Jurisdiction		2020 Est. State Aids Allocated Tax District	2021 Est. State Aids Allocated Tax District	2020 Net Tax	2021 Net Tax	% Tax Change
VILLAGE OF ELM GROVE			589,005		43.25	
WAUKESHA TECH COLLEGE			983,243		2.22	
COUNTY OF WAUKESHA			120,767		12.36	
ELMBROOK SCHOOL 0714			2,848,321		54.06	
Total			4,541,336		111.89	
WARNING: Installment option is lost if not paid by due dates. Total tax will be delinquent and subject to interest & penalty charges. See reverse side for other important information.			First Dollar Credit			
			Lottery and Gaming Credit			
			Net Property Tax		111.89	

Make Check Payable to: WAUKESHA COUNTY TREASURER 515 W MORELAND BLVD, ROOM 148 WAUKESHA WI 53188	<b>Full Payment Due on or Before</b> <b>January 31, 2022</b> <b>\$111.89</b>	O T H E R
	When paying after January 31, 2022 Make Check Payable and Send to: VILLAGE OF ELM GROVE	

FOR INFORMATIONAL PURPOSES ONLY - Taxing Jurisdiction Total Additional Taxes Year  
 Voter Approved Temporary Tax Increases: Applied to Property Increase Ends

Tear at Perforation: Return Bottom Portion with Payment

WAUKESHA COUNTY TREASURER  
 515 W MORELAND BLVD, ROOM 148  
 WAUKESHA WI 53188

STATE OF WISCONSIN  
 2021 PERSONAL PROPERTY TAX BILL  
 VILLAGE OF ELM GROVE  
 WAUKESHA COUNTY

VANTAGE FINANCIAL  
 13230 WATERTOWN PLANK RD

TAX KEY: EGV V142

Full Payment of:	\$111.89
Due on or Before:	January 31, 2022
Make Check Payable to:	WAUKESHA COUNTY TREASURER
Please Write in the Amount Enclosed	\$

VANTAGE FINANCIAL  
 JESSE NIEDERBAUMER  
 13500 WATERTOWN PLANK RD  
 ELM GROVE WI 53122

Check for Address Change

EGV\*\*\*\*\*V1420000011189

EGV V142

Assessed Value Land	Assessed Value Improvements 7,200	Total Assessed Value 7,200	Ave Assmt Ratio .9816	Net Assessed Value Rate (Does NOT reflect Lottery Credit) 15.5390/M
Est Fair Mkt Land	Est Fair Mkt Improvements 7,300	Est Fair Mkt 7,300	A star in this box means unpaid prior year taxes.	School taxes reduced by school levy tax credit: 11.92

Taxing Jurisdiction	2020 Est. State Aids Allocated Tax District	2021 Est. State Aids Allocated Tax District	2020 Net Tax	2021 Net Tax	% Tax Change
VILLAGE OF ELM GROVE	588,623	589,005	43.71	43.25	1.1-
WAUKESHA TECH COLLEGE	965,152	983,243	2.62	2.22	15.3-
COUNTY OF WAUKESHA	124,847	120,767	13.14	12.36	5.9-
ELMBROOK SCHOOL 0714	1,855,731	2,848,321	61.56	54.06	12.2-
<b>Total</b>	<b>3,534,353</b>	<b>4,541,336</b>	<b>121.03</b>	<b>111.89</b>	<b>7.6-</b>

WARNING: Installment option is lost if not paid by due dates.  
 Total tax will be delinquent and subject to interest & penalty charges.  
 See reverse side for other important information.

First Dollar Credit	2020 Net Tax
Lottery and Gaming Credit	2021 Net Tax
Net Property Tax	2021 % Tax Change
	121.03      111.89      7.6-

Make Check Payable to: WAUKESHA COUNTY TREASURER 515 W MORELAND BLVD, ROOM 148 WAUKESHA WI 53188	<b>Full Payment Due on or Before          January 31, 2022          \$111.89</b>	O T H E R
When paying after January 31, 2022 Make Check Payable and Send to: VILLAGE OF ELM GROVE		

FOR INFORMATIONAL PURPOSES ONLY – Taxing Jurisdiction      Total Additional Taxes      Total Additional Taxes      Year  
 Voter Approved Temporary Tax Increases:      Applied to Property      Increase Ends

~~\*Paid~~

Tear at Perforation: Return Bottom Portion with Payment

WAUKESHA COUNTY TREASURER  
 515 W MORELAND BLVD, ROOM 148  
 WAUKESHA WI 53188

STATE OF WISCONSIN  
**2021 PERSONAL PROPERTY TAX BILL**  
 VILLAGE OF ELM GROVE  
 WAUKESHA COUNTY

VANTAGE FINANCIAL PARTNERS  
 13500 WATERTOWN PLANK RD 207

**TAX KEY: EGV T040**

<b>Full Payment of:</b>	<b>\$111.89</b>
Due on or Before:	January 31, 2022
Make Check Payable to:	WAUKESHA COUNTY TREASURER
Please Write in the Amount Enclosed	\$

**VANTAGE FINANCIAL PARTNERS**  
 13500 WATERTOWN PLANK RD STE 2  
 ELM GROVE WI 53122

Check for Address Change

EGV\*\*\*\*\*T0400000011189

EGVT040