

**NOTICE OF CLAIM AND CLAIM**

Wis. Stat. §74.37 and Wis. Stat. §893.80

The following named person, hereinafter referred to as "Claimant," hereby tenders this Notice of Claim and Claim to the Town of Cooks Valley, Chippewa County, Wisconsin, all in accord with Wis. Stat. §74.37 and Wis. Stat. §893.80.

**Loran B. Zwiefelhofer**

1. Claimant is a property owner in, and resident of, the Town of Cooks Valley, Chippewa County, Wisconsin ("Town").
2. Claimant received two Real Estate Tax Bills for 2009 ("Bills") for real property within the Town with Tax Parcel ID Numbers of 23010-2941-00000000 and 23010-2832-00000000. Copies of the Bills are attached hereto.
3. Claimant has timely paid the Bills, or any authorized installment of the Bills in a timely manner as provided by Wisconsin Statutes.
4. The Bills included charges identified as "Other" in the amounts of \$20.25 and \$40.25 respectively for a total of \$60.50.
5. The charges identified as "Other" in the total amount of \$60.50 relate to sanding regarding property owned by Claimant in the Town.
6. The charges identified as "Other" in the total amount of \$60.50 represent an attempt by the Town to collect payment related to sanding from Claimant as a "Special Charge" pursuant to Wis. Stat. §66.0627 and Wis. Stat. §74.09, or as a form of excessive assessment under Wis. Stat. §74.37.
7. The Town has no legal right or authority to claim, charge, assess, levy, or collect the charges identified as "Other" in the total amount of \$60.50 against or from Claimant.

WHEREFORE, Claimant demands the following relief from the Town of Cooks Valley:

1. That the Town acknowledge that it has no legal right or authority to claim, charge, assess, levy, or collect the charges identified as "Other" in the total amount of \$60.50 against or from Claimant.
2. That the Town refund the charges identified as "Other" in the total amount of \$60.50 to Claimant together with statutory interest.

This Notice of Claim and Claim is filed pursuant to Wis. Stat. §74.37 and Wis. Stat. §893.80 by Claimant Loran B. Zwiefelhofer.

Date: 1-29-10

  
By: Loran B. Zwiefelhofer, Claimant

15784 40TH ST  
BLOOMER WI 54724

TOWN OF COOKS VALLEY  
COUNTY OF CHIPPEWA  
STATE OF WISCONSIN

BILL# 000822

09018TCV 510  
23010-2941-00000000  
Correspondence should refer to tax number.  
See reverse side for important information.

| Ass'd Value Land                                       | Ass'd Value Improvements | Total Ass'd Value  | Avg. Assmnt Ratio | Est. Fair Mkt. Land | Est. Fair Mkt. Improvements | Total Est. Fair Mkt. | SEE REVERSE, USE VALUE ASSESSMENT |        |
|--|--------------------------|--|-------------------|---------------------|-----------------------------|----------------------|-----------------------------------|--------|
| 12,300   | 9,900                    | 22,200   | 86.28%            |                     |                             |                      |                                   |        |
| TAXING JURISDICTION                                    |                          |  |                   |                     |                             |                      |                                   |        |
|  | Est. State Aids 2008     | Allocated to Tax District 2009                               | NET TAX 2008      | NET TAX 2009        | % TAX CHANGE                | NET PROPERTY TAX     |                                   |        |
| STATE COUNTY   |                          |  | 4.17              | 4.37                | 4.7%                        | OTHER                |                                   | 350.53 |
| TN OF COOKS VALLEY                                     | 48,294                   | 51,131   | 81.60             | 88.15               | 8.0%                        |                      |                                   | 20.25  |
| BLOOMER SCHOOL DIS                                     | 119,795                  | 117,395  | 69.07             | 69.03               | %                           |                      |                                   |        |
| CVTC DIST #0100  | 733,245                  | 762,511  | 177.31            | 215.54              | 21.5%                       |                      |                                   |        |
|  | 23,676                   | 24,432   | 38.88             | 42.78               | 10.0%                       |                      |                                   |        |
| <b>TOTAL</b>   | <b>925,010</b>           | <b>955,469</b>   |                   | <b>371.03</b>       | <b>419.87</b>               | <b>13.1%</b>         |                                   |        |
| Net 2008 county tax reduced by county sales tax credit | \$17.54                  | First Dollar Credit Lottery & Gaming Credit Not Property Tax | 34.09             | 69.34               | 103.4%                      |                      |                                   |        |
| Net 2009 school tax reduced by school levy tax credit  | \$35.80                  | NET ASSESSED VALUE RATE (Does NOT reflect credits)           | .01891285         | 336.94              | 350.53                      | 4.0%                 |                                   |        |

V SANDS

IMPORTANT: This description is for tax bill use only and may not be a full legal description.  
NE SE

481-384 583892  
40.000 ACRES LOC@ 14411 COUNTY HWY DD  
ZWIEFELHOFER  
LORAN B  
14411 COUNTY HWY DD  
BLOOMER WI  
54724

|   |   |
|---|---|
| <b>TOTAL DUE FOR FULL PAYMENT</b>                             |   |
| PAY BY JANUARY 31, 2010 TO LOCAL TREASURER                    |   |
| <b>\$ 370.78</b>  |   |
| Or PAY 1st INSTALLMENT by JANUARY 31, 2010 TO LOCAL TREASURER | Or PAY 2nd INSTALLMENT by JULY 31, 2010 TO COUNTY TREASURER |
| <b>\$ 195.52</b>  | <b>\$ 175.26</b>  |

WARNING: If not paid by due date, installment option is lost and total tax is delinquent and subject to interest and if applicable, penalty. SEE REVERSE SIDE.

SEC 29 TWP 30N RNG 10W

TEAR HERE ..... TEAR HERE

COUNTY OF CHIPPEWA  
PLEASE MAIL PAYMENT TO PROPER TREASURER AND CORRECT ADDRESS FOR EACH INSTALLMENT.  
NOTE: LOTTERY CREDIT IS APPLIED TO OWNER OCCUPIED PARCELS. CALL 726-7960 BY JAN. 31 WITH QUESTIONS.

09018TCV 510  
ZWIEFELHOFER  
LORAN B  
14411 COUNTY HWY DD  
BLOOMER WI  
54724

|                               |  |
|-------------------------------|--|
| <b>SECOND<br/>INSTALLMENT</b> |  |
| <b>\$ 175.26</b>              |  |

PAY BY JULY 31, 2010  
MAKE CHECK PAYABLE AND MAIL TO:  
CHIPPEWA COUNTY TREASURER  
PATRICIA SCHIMMEL  
711 N. BRIDGE ST.  
CHIPPEWA FALLS, WI 54729

payment is made by check, receipt is not valid until check has cleared all banks.

Tear off this stub and include in your second payment. If receipt is needed, send stamped self-addressed envelope.

WARNING: If not paid by due date, installment option is lost and total tax is delinquent and subject to interest and if applicable, penalty. SEE REVERSE SIDE.

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COOKS VALLEY  
WINNETZ, TREAS  
ST  
WI 54724

REAL ESTATE TAX BILL FOR 2009

ZWIEFELHOFER  
08016TCV 490  
23010-2832-00000000

TOWN OF COOKS VALLEY  
COUNTY OF CHIPPEWA  
STATE OF WISCONSIN

BILL# 000819

Correspondence should refer to tax number.  
See reverse side for important information.

| Ass'd Value Improvements       | Total Ass'd Value                 | Avg. Assmt Rate                                    | Est. Fair Mkt. Land               | Est. Fair Mkt. Improvements | Total Est. Fair Mkt. |  |
|--------------------------------|-----------------------------------|--|-----------------------------------|-----------------------------|----------------------|--|
| 204,700                        | 218,600                           | 86.26%   | SEE REVERSE, USE VALUE ASSESSMENT |                             |                      | <input type="checkbox"/> A star in this box means unpaid prior year taxes. |
| JURISDICTION                   | Est. State Aids Allocated to 2008 | Est. State Aids Allocated to Tax District 2009     | NET TAX 2008                      | NET TAX 2009                | % TAX CHANGE         | NET PROPERTY TAX   |
| COOKS VALLEY                   | 48,294                            | 51,131   | 41.07                             | 43.01                       | 4.7%                 | 3,985.91   |
| COOKS VALLEY                   | 119,795                           | 117,395  | 803.50                            | 867.98                      | 8.0%                 | OTHER 40.25  |
| COOKS VALLEY                   | 733,246                           | 762,511  | 680.09                            | 679.72                      | %                    |  |
| COOKS VALLEY                   | 23,676                            | 24,432   | 1,745.93                          | 2,122.36                    | 21.6%                |  |
| TOTAL                          | 925,010                           | 956,469  | 3,653.48                          | 4,134.35                    | 13.1%                |  |
| Property tax reduced by credit | \$172.72                          | Final Dollar Credit Lottery & Gaming Credit        | 34.09                             | 69.34                       | 103.4%               |  |
| Property tax reduced by credit | \$362.54                          | Net Property Tax                                   | 78.67                             | 79.10                       | 6%                   |  |
|                                |                                   | NET ASSESSED VALUE RATE (Does NOT reflect credits) | 3,540.72                          | 3,985.91                    | 12.6%                |  |

← Sanding

349-084 879-357 590683  
40.000 ACRES LOC@ 14411 COUNTY HWY DD  
ZWIEFELHOFER  
LORAN B  
14411 COUNTY HWY DD  
BLOOMER WI  
54724

**TOTAL DUE FOR FULL PAYMENT**  
PAY BY JANUARY 31, 2010 TO LOCAL TREASURER  
**\$ 4,026.16**  
WARNING: If not paid by due date, installment option is lost and total tax is delinquent and subject to interest and applicable penalty. SEE REVERSE SIDE.  
Or PAY 1st INSTALLMENT by JANUARY 31, 2010 TO LOCAL TREASURER **\$ 1,993.66**  
Or PAY 2ND INSTALLMENT by JULY 31, 2010 TO COUNTY TREASURER **\$ 2,032.50**

30N R9G 10W

CHIPPEWA 08016TCV 490  
PAYMENT TO ZWIEFELHOFER  
OWNER AND LORAN B  
ESS FOR 14411 COUNTY HWY DD  
ENT. BLOOMER WI  
CREDIT IS 54724  
OWNER OCCUPIED  
26-7880 BY  
QUESTIONS.

TEAR HERE

**SECOND INSTALLMENT**  
**\$ 2,032.50**

PAY BY JULY 31, 2010  
MAKE CHECK PAYABLE AND MAIL TO:  
CHIPPEWA COUNTY TREASURER  
PATRICIA SCHIMMEL  
711 N. BRIDGE ST.  
CHIPPEWA FALLS, WI 54729

Tear off this stub and include in your second payment. If receipt is needed, send stamped self-addressed envelope.

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TEAR HERE

