Gary Becker Office of the Mayor



City Hall 730 Washington Avenue Racine, Wisconsin 53403 262-636-9111 262-636-9570 FAX gary.becker@cityofracine.org

August 27, 2008

City of Racine Finance Committee 730 Washington Avenue Racine, Wisconsin 53403

Re:

Taxation of Racine Zoological Society

Property at 210 Goold Street

Gentlemen:

I have been approached by the Board of Directors of the Racine Zoological Society regarding continued taxation of property owned by the Racine Zoo located at 210 Goold Street, which is scheduled for demolition and gifting to the City of Racine.

I am sure you are aware that the Racine Zoological Society is charged with the day-to-day operations and governance of the Racine Zoo which is, of course, City of Racine property. The Racine Zoological Society and its Board of Directors provides this valuable service to the City of Racine without compensation. Under their leadership, the Racine Zoo has been able to provide educational enrichment to the citizens of our community while maintaining the highest standards of care to its animal population¹.

During the administration of Mayor Stephen Olsen, the City utilized a small amount of federal funding (less than \$70,000) through the Land and Water Conservation Fund (hereinafter LAWCON), administered through the U.S. Department of Interior, and essentially yielded oversight of future building on the Racine Zoo property to the Department of Interior (administered by the Wisconsin Department of Natural Resources). In essence, any development performed at the Racine Zoo must be pre-approved by the DNR as not violating the free access provision of the LAWCON legislation. The Racine Zoo has had to engage in long and protracted pleading with the DNR and Department of Interior to "swap" property in order to be able to build new and better projects at the Zoo.²

Over the course of time, the Racine Zoological Society has acquired property adjacent to the Zoo to (1) enhance the Zoo campus; and (2) utilize in this LAWCON swapping. Such a property is located at 210 Goold Street. In 2006, the Zoo paid property taxes on this property to the City of Racine, but the taxes were then returned to it for the above stated reasons. The Zoo again paid property taxes in 2007, with full anticipation of obtaining a return of said taxes. To date, the refund has not been forwarded to the Zoo, the City tax assessor seeking input from the Finance Department and the Common Council.

I am writing to ask the Finance Committee to place this issue on its calendar at the next

¹ Racine Zoo recently again approved by the AZA

² An example is the new entrance

scheduled meeting so that we can formulate a policy on how to treat taxation of the Racine Zoological Society acquisitions.

Sincerely,

Gary Becker Mayor