

NTWR Consulting
1382 Whippletree Lane
Neenah, WI 54956

January 28, 2023

City Clerk
City of Madison
210 Martin Luther King, Jr. Blvd., Room 103
Madison, Wisconsin 53703

RE: UW MEDICAL FOUNDATION INC.
Personal Property Claim under 74.35
ACCT 960-9665-9 1 S PARK



We hereby file a claim for refund under Wisconsin Statutes 74.35 [Recovery of unlawful taxes] for a portion of the personal property taxes assessed to this taxpayer for the 2022 tax year. The claim is based upon 74.33(1)(c) which states: ***The property is exempt by law from taxation, except as provided under sub. (2).***

The claim relates to property that is exempt under several statutory and administrative provisions including:

- 70.111(27), which states:

(27) MACHINERY, TOOLS, AND PATTERNS.

(a) In this subsection, "machinery" means a structure or assemblage of parts that transmits force, motion, or energy from one part to another in a predetermined way by electrical, mechanical, or chemical means. "Machinery" does not include a building.

(b) Beginning with the property tax assessments as of January 1, 2018, machinery, tools, and patterns, not including such items used in manufacturing.

The Wisconsin attorney general issued an opinion on January 3, 2019, clarifying the type of assets exempt under the "machinery" exemption available under 70.111(27). The opinion clarified the asset is exempt regardless of which schedule the assets had been previously reported. Additionally, the Wisconsin Tax Appeals Commission decision in Masters Gallery [19.M.067] identified certain items in Exhibit 1 which were considered machines including washers, under counter refrigerators, and copiers

- Leasehold improvements which are properly taxed as real estate and included in the assessed value of the real estate value:

The taxpayer has reported the parking gate system as personal property. Under the ALLRIGHT PROPERTIES, INC V. CITY OF MILWAUKEE, the assessor included the stalls, ticket booth and ticket dispense covered by a canopy, automatic gate arms and exterior lighting in the valuation of the real estate. Therefore, these items have been held to be real property and not taxable as personal

also owns 100% of UW Medical Foundation.

This property was appealed to the Board of Assessors and Board of Review. No adjustment was allowed.

Based upon the above items, we believe the corrected assessed value should be \$50,300. This \$995,900 reduction in assessed value results in a reduction in tax of \$19,544.

This claim is being timely filed under 74.35(5)(a), which states: ***Except as provided under par. (b), a claim under this section shall be filed by January 31 of the year in which the tax is payable.***

UW Medical Foundation has previously paid the assessed tax of \$20,728.86 with check # 604587. Therefore, the claim for refund is in the amount of \$19,544, plus any applicable interest under 74.35(4), which states: ***The amount of a claim filed under sub. (2) or an action commenced under sub. (3) may include interest computed from the date of filing the claim against the taxation district, at the rate of 0.8 percent per month.***

Sincerely,
NTWR Consulting LLC



Daryl L. Ohland

enclosure – property tax agent authorization

Agent Authorization

for Property Assessment Appeals

If an agent is representing the property owner or municipality, the property owner or municipality must provide prior written authorization for the agent to represent the company or municipality when contacting the reviewing authority.

Section 1: Property Owner and Property Information

Company/property owner name UNIVERSITY OF WISCONSIN MEDICAL FOUNDATION			Taxation district (Check one) ☐ Town ☐ Village ☒ City		County Dane ▼
Mailing address 7974 UW HEALTH COURT			Street address of property SEE ATTACHMENT		
City MIDDLETON	State WI	Zip 53562	City	State	Zip
Parcel number ATTACHED	Phone (608)821 - 4272		Email aprochaska@uwhealth.org		Fax () -

Section 2: Authorized Agent Information

Name / title DARYL OHLAND / STEVE TRAUDT			Company name NTWR CONSULTING LLC		
Mailing address 1382 WHIPPLETREE LANE			Phone (920) 450 - 1411		Fax () -
City NEENAH	State WI	Zip 54956	Email NTWRCONSULTINGLLC@GMAIL.COM		

Section 3: Agent Authorization

Agent Authorized for: (check all that apply) ☐ Manufacturing property assessment appeals (BOA) ☐ Access to manufacturing assessment system (MAS) ☐ Wisconsin Department of Revenue 70.85 appeals ☒ Municipal Board of Review ☒ Other CLAIM FOR REFUND	Enter Tax Years of Authorization 2022 2022
Authorization expires: <u>12 - 31 - 2023</u> (unless rescinded in writing prior to expiration) (mm - dd - yyyy)	
Send notices and other written communications to: (check one or both) ☒ Authorized Agent ☒ Property Owner	

Section 4: Agreement/Acceptance

I understand, agree and accept: - The assessor's office may divulge any information it may have on file concerning this property - My agent has the authority and my permission to accept a subpoena concerning this property on my behalf - I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property - Signing this document does not relieve me of personal responsibility for timely reporting changes to my property and paying taxes, or penalties for failure to do so, as provided under Wisconsin tax law - A photocopy and/or faxed copy of this completed form has the same authority as a signed original - If signed by a corporate officer, partner, or fiduciary on behalf of the owner, I certify that I have the power to execute this Agent Authorization form
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Section 5: Owner Grants Authorization

Owner Sign Here ▶	Owner name (please print) Robert W. Flannery
	Owner signature
	Company or title SVP/Chief Financial Officer Date (mm-dd-yyyy) 05-09-2022

REAL ESTATE		
Address	Municipality	Account Number
202 S Park St Pulmonary	Madison	0709-233-0601-7
702 University Row, Lot 3	Madison	0709-184-1428-9
PERSONAL PROPERTY		
20 S PARK ST	Madison	0709-233-0201-5
1 S PARK ST	Madison	0709-233-0103-3
5618 ODANA RD	Madison	0709-303-0502-8
2601 W BELTLINE HWY	Madison	0709-
2402 WINNEBAGO ST	Madison	0709-
1102 S PARK ST	Madison	0709-
7102 MINERAL POINT RD	Madison	0709-
6001 RESEARCH PARK BLVD	Madison	0709-
8007 EXCELSIOR DR	Madison	0709-
780 REGENT ST STE 306	Madison	0709-
1212 DEMING WAY	Madison	0709-