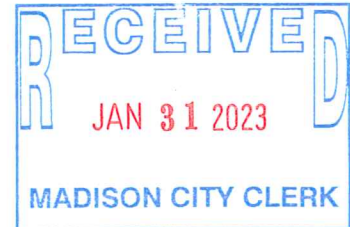


NTWR Consulting
 1382 Whippletree Lane
 Neenah, WI 54956

January 28, 2023

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

RE: ROARING FORK LLC.
 Personal Property Claim under 74.35
 ACCT 961-1610-0 2741 UNIVERSITY AVENUE



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:

Wisconsin Property Assessment Manual defines "White Boxed" items to include finished floor system, drop ceiling, standard electrical system, standard plumbing system to include restrooms which are fully functional, standard HVAC system, fire sprinklers, storefront entries. These items are to be included in

the real estate assessment. The assessor has chosen to ignore the direct guidance and continue to assess these items as personal property. .

This property was appealed to the Board of Assessors and Board of Review. After the Board of Review, a nominal reduction of \$13,700 in assessed value was made.

Based upon the above items, we believe the corrected assessed value should be \$95,800. This \$85,100 reduction in assessed value results in a reduction in tax of \$2055.

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.*

Roaring Fork LLC has previously paid the assessed tax of \$3584.59 with check # 101951 Therefore, the claim for refund is in the amount of \$2055, 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