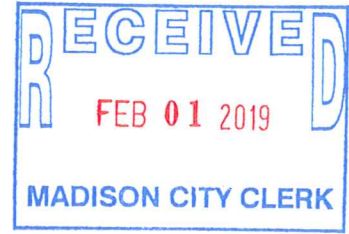




January 28, 2019

Maribeth Witzel-Behl  
City Clerk – City of Madison  
210 Martin Luther King Jr. Blvd  
Room 103  
Madison, WI 53703



*File ID 54616*

**Re: Festival Foods  
Parcel Number 964-4610-1  
Personal property taxes**

Dear Ms. Witzel-Behl:

We hereby file a claim for refund under Wisconsin Statutes 74.35 [Recovery of unlawful taxes] for the personal property taxes assessed to Festival Foods for the 2018 tax year related to assets specifically exempt as machinery under 70.111(27)(a).

On January 3, the Wisconsin Attorney General provided clarification that the machinery exemption applied regardless of the 2017 reporting schedule. This exemption has been allowed for us in 22 of the 35 jurisdictions we have locations, and for other Wisconsin grocers in other jurisdictions. However, the assessor for your jurisdiction has not accepted the 2018 return as filed claiming various assets as machinery and not reportable on Schedule D. These assets meet the definition associated with Schedule C assets for the 2017 tax year. Therefore, when the law was changed to create an exemption for machinery, these assets became exempt.

Festival Foods has previously paid the assessed tax for \$39,100.94 due on January 31, 2019, by check number 425039. A copy of the tax bill has been included. Therefore, the claim for refund is in the amount of \$35,604.23, plus any applicable interest under 74.35(4).

Please contact me directly if you have any questions at (608) 779-2720.

Sincerely,

Sandy Kjome  
Controller  
Skogen's Festival Foods

Enclosures

Paid # 425039 1/24/19 \$ 39,100.94

MC\_taxbills\_PP\_18\_03001\_04000.td:1168 000003468 19-MAD

STATE OF WISCONSIN  
 PERSONAL PROPERTY TAX BILL 2018  
 CITY OF MADISON, DANE COUNTY

FESTIVAL FOODS  
 3800 EMERALD DR EAST  
 ONALASKA WI 54650

MAIL IN BOTTOM PORTION WITH YOUR PAYMENT  
 Tax data available online at  
<http://www.cityofmadison.com/treasurer>  
**IMPORTANT:** Correspondence should refer to this account number.  
 See reverse side for important information.

PARCEL 964-4610-1 BILL # 3758 Property Address: 810 E Washington Ave

Total Assessed Value <b>1,736,300</b>	Average Assessment Ratio <b>95.97195130%</b>	Net Assessed Value Rate (Does NOT reflect Credits) <b>.02251970</b>
Total Estimated Fair Market <b>1,809,200</b>	A star in this box means unpaid prior year taxes. Contact City Treasurer.	School taxes reduced by school levy tax credit <b>-3,459.52</b>

Taxing Jurisdiction	2017		2018		% Tax Change
	Est. State Aids Allocated Tax Dist.		Est. State Aids Allocated Tax Dist.	Net Tax	
Wisconsin	0	0	0	0.00	.0%
Dane County	3,963,941	4,397,179	19,613.09	5,054.52	-74.2%
City of Madison	23,280,257	23,341,367	59,343.13	15,745.96	-73.5%
MATC	23,532,293	24,278,228	6,174.82	1,652.75	-73.2%
MADISON SCHOOLS	79,543,586	79,974,433	63,083.33	16,647.71	-73.6%
<b>TOTAL</b>	<b>130,320,077</b>	<b>131,991,207</b>	<b>148,214.37</b>	<b>39,100.94</b>	<b>-73.6%</b>

Net Property Tax 148,214.37 39,100.94 -73.6%

<b>MAKE CHECK PAYABLE TO:</b> City of Madison Treasurer P.O. Box 2999 Madison, WI 53701-2999 (608) 266-4771  <b>PAY AT</b> CityOfMadison.com/Treasurer	<b>TOTAL DUE</b>	<b>FOR FULL PAYMENT</b>	Net Property Tax	<b>39,100.94</b>
	<b>PAY BY</b> <b>Jan. 31, 2019</b>		<b>\$ 39,100.94</b>	
WARNING: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and penalty. (See reverse.)				

For informational purposes only - Voter approved temporary tax increase

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends	Total Due:	39,100.94
Madison Schools	4,455,433.50	314.21	2025		

Please detach and return this lower portion with remittance

964-4610-1  
 FESTIVAL FOODS  
 3800 EMERALD DR EAST  
 ONALASKA WI 54650

Four ways to pay:

- Online at [www.cityofmadison.com/treasurer](http://www.cityofmadison.com/treasurer)
- Tear off bottom portion and mail with a check
- In person at 210 Martin Luther King Jr. Blvd Rm 107
- By phone at: (877) 899-4281

Tax Bill #: 3758

TOTAL DUE FOR FULL PAYMENT	
Jan 31, 2019	<b>39,100.94</b>

Make checks payable to: **City of Madison Treasurer**

Send to: \_\_\_\_\_ Amount Enclosed: \_\_\_\_\_

City of Madison Treasurer  
 PO Box 2999  
 Madison WI 53701-2999