

II

R. O. No. 122 - 21 - 22. By City Clerk. February 7, 2022.

Submitting a claim of unlawful tax from Reinhart Attorneys at Law regarding Parcel No. 59281860858P and Parcel No. 59281860857P (Midstate Amusement Games, LLC).

FAP

CITY CLERK



JAN 31 2022

MCC #23-21

Reinhart Boerner Van Deuren s.c.
P.O. Box 2965
Milwaukee, WI 53201-2965

1000 North Water Street
Suite 1700
Milwaukee, WI 53202-3197

Telephone: 414.298.1000
Fax: 414.298.8097
Toll Free: 800.553.6215
reinhartlaw.com


January 31, 2022

Kristina E. Somers
Direct Dial: 414-298-8249
ksomers@reinhartlaw.com

CLAIM OF UNLAWFUL TAX

SERVED BY PROCESS SERVER

Ms. Meredith DeBruin
Clerk
City of Sheboygan
828 Center Avenue, Suite 103
Sheboygan, WI 53081

Process Server 
Date: 1/31/22 Time: 1:38 pm
☐ Personal ☐ Substitute
☐ Posted ☒ Corporate

Dear Ms. DeBruin:

Re: Midstate Amusement Games, LLC
Account Nos. 59281860858P and
59281860857P

On behalf of Midstate Amusement Games, LLC ("Claimant"), we hereby serve this claim of unlawful tax ("Claim") on the City of Sheboygan ("City") with respect to the above-referenced personal property account ("Property"). You are directed to serve a copy of any notice of disallowance on the undersigned agent of the Claimant.

1. This Claim is brought pursuant to Wis. Stat. § 74.35 for a refund of unlawful taxes collected from the Claimant by the City for the 2021 tax year, plus interest as provided by law, with respect to certain property located in the City and known by the personal property tax Account Numbers 59281860858P and 59281860857P.

2. At all times relevant to this Claim, the Claimant was the owner of the Property, was responsible for the payment of taxes imposed with respect to the Property and the prosecution of tax disputes involving the Property, and is authorized to bring this Claim in its own name.

3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 828 Center Avenue, Suite 103, Sheboygan, Wisconsin 53081.

4. The basis for this Claim is that one or more palpable errors specified in Wis. Stat. § 74.33(1) were made. Specifically, the Property included machinery, tools and/or patterns exempt from taxation pursuant to Wis. Stat. § 70.111(27); the Property included assets no longer

used in a trade or business as of the assessment date; the Property included real property that was not subject to personal property tax and was, therefore, subject to double taxation; and/or the assessment of the Property violated the Uniformity, Due Process and Equal Protection clauses of the Wisconsin Constitution.

5. The Claimant timely filed Statements of Personal Property on which the Claimant reported all of its assessable personal property located within the City as of January 1, 2021 ("Statements"). The Statements properly excluded personal property that was exempt by law from taxation.

6. Notwithstanding the Statement, the City assessed the Property subject to this claim at the following amounts as of January 1, 2021 ("Assessed Values"):

Account No.	Assessment
59281860858P	\$600,000
59281860857P	\$ 14,150

7. Based on the Assessed Values, the City issued the Claimant 2021 tax bills in the following amounts ("Tax Bills"):

Account No.	Tax
59281860858P	\$15,726.25
59281860857P	\$ 370.87

8. The Claimant timely paid the Tax Bills issued by the City, and is aggrieved by the levy and collection of an unlawful tax against the Property.

9. The amount of this Claim is \$16,097.12, plus interest.

By this letter, the Claimant stated a valid claim to recover the unlawful tax paid with respect to its Property. The Claimant respectfully requests the City to grant this Claim within 90 days from the date of service hereof.

Yours very truly,


Kristina E. Somers

January 31, 2022

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January 31, 2022
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