

**CITY OF SHEBOYGAN
R. O. 129-23-24**

BY CITY ATTORNEY.

APRIL 3, 2024.

Submitting, for information, a copy of the Court of Appeals Decision dated March 20, 2024 in the matter of *Wisconsin Department of Revenue and City of Plymouth v. Master's Gallery Foods, Inc.*, Appeal No. 2022AP1909.

1. The City of Sheboygan (City) participated in this matter as *amicus curiae*;
2. The City's participation was a result of the Council's authorization to intervene in a separate matter relating to similar issues related to the valuation of certain manufacturing property owned by Georgia Pacific in which the Cities of Sheboygan, Green Bay, and Neenah worked with Attorney Amy Seibel; and
3. The result of the appeal is favorable for the City in that it does not allow for the expanded exemption from taxation of certain machinery, tools, and patterns that are assessed by the state as manufacturing property.