

# HUSCH BLACKWELL

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Received by

JAN 09 2024

City Clerk's Office

January 8, 2024

## VIA PERSONAL SERVICE

City of Wauwatosa Clerk  
7725 W. North Avenue  
Wauwatosa, WI 53213

1-9-24  
3:10 PM  
[Signature]

### Re: Refund Claim for 2023 Unlawful Tax

Milwaukee Regional Medical Center Thermal Service, Inc.  
9250 Watertown Plank Road  
Tax Key No. 373-9999-027

Dear Clerk:

On behalf of Milwaukee Regional Medical Center Thermal Service, Inc. ("MRMC Thermal"), and pursuant to Wis. Stat. § 74.35(2), we file this refund claim ("Claim") for unlawful tax against the City of Wauwatosa (the "City") to recover that amount of the general property tax imposed on the above-referenced real property account ("Property") because the City's January 1, 2023 assessment (the "2023 Assessment") was unlawful.

MRMC Thermal is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. It provides steam and chilled water solely to non-profit entities exempt from federal income tax and located entirely on the Milwaukee Regional Medical Center Campus (e.g., Froedtert Hospital, Children's Hospital of Wisconsin, Inc., The Medical College of Wisconsin, Versiti Blood Research Institute, and Kathy's House). Notably, MRMC Thermal does not provide steam and chilled water to for-profit entities nor does MRMC Thermal use its property in a way that generates unrelated business taxable income. Its existence and creation were solely intended to provide reliable utility support to these non-profit/exempt organizations listed above.

MRMC Thermal's Property qualified for exemption from taxation on January 1, 2023 under Wis. Stat. § 70.11. Notwithstanding the exempt status of MRMC Thermal's Property, the City made an assessment of that Property of \$7,666,900, resulting in a tax bill of \$164,045.44. MRMC Thermal therefore seeks a refund of the total amount of taxes assessed against the Property (\$164,045.44), plus any interest as provided by law.

MRMC Thermal has complied with the procedures for objecting to the 2023 Assessment under Wis. Stat. § 74.35.

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Despite the unlawful assessment of the Property, MRMC Thermal paid in full, on December 21, 2023, prior to the filing of this Claim, the tax of \$164,045.44 alleged to be due. (See Exhibit A, attached.)

By this letter, MRMC Thermal has stated a valid claim to recover taxes paid with respect to the unlawful taxes on the Property for the 2023 tax year. MRMC Thermal respectfully requests that the City act on this Claim within 90 days from the date of service thereof.

Please contact the undersigned with any questions regarding this matter.

Very Truly Yours,



Smitha Chintamaneni

Attachment

# 2023 Real Estate Tax Summary

12/28/2023 03:04 PM

Page 1 Of 1

Parcel #: 3739999027  
Alt. Parcel #: 373999927

291 - CITY OF WAUWATOSA  
MILWAUKEE COUNTY, WISCONSIN

**Tax Address:**  
MILWAUKEE REGIONAL MEDICAL CENTER  
8700 WATERTOWN PLANK RD MB#5  
MILWAUKEE WI 53226

**Owner(s):** O = Current Owner, C = Current Co-Owner  
O - MILWAUKEE REGIONAL MEDICAL CENTER

**Districts:** SC = School, SP = Special  
**Type Dist # Description**  
SC 6244 WAUWATOSA SCH DIST  
SALES TAX CREDIT  
SP 5020 MMSD

**Property Address(es):** \* = Primary  
\* 9250 WATERTOWN PLANK RD

**Abbreviated Description:** **Acres:** 9.060  
(See recorded documents for a complete legal description.)  
CERTIFIED SURVEY MAP NO 8723 SE 20, SW  
21, NW 28 & NE 29-7-21 LOT 2 2016

**Parcel History:**  
**Date Doc # Vol/Page Type**

**Plat:** \* = Primary

**Tract:** (S-T-R 40% 160% GL) **Block/Condo Bldg:**

<b>Tax Bill #:</b>	<b>29111298</b>	<b>Net Mill Rate</b>	0.021404419	<b>Installments</b>		
		<b>Gross Tax</b>	177,124.32			
		<b>School Credit</b>	13,018.77			
<b>Land Value</b>	1,870,500	<b>Total</b>	164,105.55	1	01/31/2024	55,775.46
<b>Improve Value</b>	5,796,400	<b>First Dollar Credit</b>	60.11	2	03/31/2024	54,134.99
<b>Total Value</b>	7,666,900	<b>Lottery Credit</b>	0.00	3	05/31/2024	54,134.99
<b>Ratio</b>	0.7662	<b>0 Claims</b>				
<b>Fair Mrkt Value</b>	10,006,400	<b>Net Tax</b>	164,045.44			

	<b>Amt Due</b>	<b>Amt Paid</b>	<b>Balance</b>
<b>Net Tax</b>	164,045.44	164,045.44	0.00
<b>Special Assmnt</b>	0.00	0.00	0.00
<b>Special Chrg</b>	0.00	0.00	0.00
<b>Delinquent Chrg</b>	0.00	0.00	0.00
<b>Private Forest</b>	0.00	0.00	0.00
<b>Woodland Tax</b>	0.00	0.00	0.00
<b>Managed Forest</b>	0.00	0.00	0.00
<b>Prop. Tax Interest</b>		0.00	0.00
<b>Spec. Tax Interest</b>		0.00	0.00
<b>Prop. Tax Penalty</b>		0.00	0.00
<b>Spec. Tax Penalty</b>		0.00	0.00
<b>Other Charges</b>	0.00	0.00	0.00
<b>TOTAL</b>	164,045.44	164,045.44	0.00

**Payment History:** (Posted Payments)

Date	Receipt #	Type	Amount
12/21/2023	70	T	164,045.44

**Key:** Payment Type: A-Adjustment, B-Write Off Bankrupt, D-Write Off Deeded, Q-Quit Claim, R-Redemption, T-Tax

**EXHIBIT**  
**A**