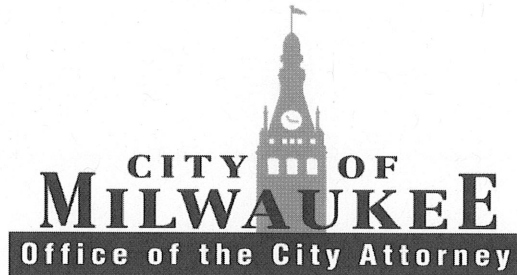


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August 28, 2019

Honorable Common Council
City Hall, Room 205

Re: Resolution authorizing the City Attorney to litigate to oppose the request of Thermo Fischer Scientific Milwaukee LLC to have the assessments of its manufacturing property located in the City of Milwaukee reduced.

Dear Honorable Council Members:

Enclosed please find a proposed resolution. We ask that it be introduced and referred to the Committee on Judiciary & Legislation for the committee to take appropriate action, with the following recommendation.

Thermo Fischer Scientific Milwaukee LLC ("Thermo Fischer") owns certain manufacturing property located in the City. Because Thermo Fischer's property is manufacturing, the statutes require the property to be assessed by the Wisconsin Department of Revenue instead of the City Assessor. The City, however, uses the Department of Revenue's assessments to levy and collect general property taxes on Thermo Fischer's property.

Thermo Fischer has requested that the assessments of its manufacturing property be significantly reduced. Because the City uses the assessments to levy, collect (and, if necessary, refund) taxes on Thermo Fischer's property, any unjustified assessment reduction would have a negative financial impact to the City.

The statutes permit municipalities to intervene or become a party in the litigation involving a taxpayer's manufacturing property assessment, but only if the City's involvement has been authorized by an order or resolution of its governing body. Therefore, to facilitate the City's involvement in Thermo Fischer's manufacturing



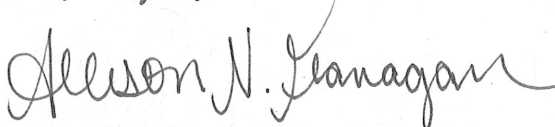
Honorable Common Council
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property assessment litigation, the City Attorney recommends adopting the proposed resolution.

Very truly yours,



GRANT F. LANGLEY
City Attorney



ALLISON N. FLANAGAN
Assistant City Attorney

Enclosure

1056-2019-1561.262140