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July 6, 2017

Honorable Common Council
City Hall, Room 205

Re: Resolution authorizing the City Attorney to litigate to oppose the request of Flint Hills Resources Pine Bend, LLC to have its property located in the City of Milwaukee classified as manufacturing property.

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.

Flint Hills Resources Pine Bend, LLC (Flint Hills) owns oil terminal property located in the City. The City Assessor currently assesses Flint Hills' oil terminal property. Flint Hills requested the Wisconsin Department of Revenue (WDOR) to classify its property as manufacturing property. If Flint Hills' request is granted, it would mean that the WDOR would assess Flint Hills' property instead of the City.

The City Assessor is familiar with Flint Hills' oil terminal property and the activities occurring at the property. Flint Hills engages in the wholesale distribution of crude petroleum and petroleum products and has bulk liquid storage facilities. These activities are not "manufacturing" activities pursuant to the WDOR standards.

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



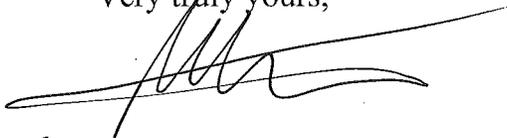
Honorable Common Council

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facilitate the City's involvement in Flint Hills' property classification litigation, the City Attorney recommends adopting the proposed resolution.

Very truly yours,

A handwritten signature in black ink, appearing to read 'G. Langley', with a long horizontal flourish extending to the right.

For GRANT F. LANGLEY
City Attorney

A handwritten signature in black ink, appearing to read 'Allison N. Flanagan', written in a cursive style.

ALLISON N. FLANAGAN
Assistant City Attorney

Enclosure

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