



Legislation Details (With Text)

**File #:** 081161      **Version:** 0  
**Type:** Resolution      **Status:** Passed  
**File created:** 12/16/2008      **In control:** FINANCE & PERSONNEL COMMITTEE  
**On agenda:**      **Final action:** 1/16/2009  
**Effective date:**

**Title:** Resolution appropriating up to \$850,000 from the 2009 Common Council Contingent Fund to the Remission of Taxes Fund for settlement of a lawsuit by Walgreen Co. against the City of Milwaukee regarding 2006 and 2007 tax assessments.

**Sponsors:** THE CHAIR

**Indexes:** CONTINGENT FUND, SUITS SETTLEMENT, TAX CANCELLATIONS

**Attachments:** 1. Fiscal Note, 2. Response from Budget Division, 3. Fiscal Analysis, 4. Contingent Fund Request Form, 5. Hearing Notice List

Date	Ver.	Action By	Action	Result	Tally
12/16/2008	0	COMMON COUNCIL	ASSIGNED TO		
12/26/2008	0	JUDICIARY & LEGISLATION COMMITTEE	HEARING NOTICES SENT		
1/6/2009	0	FINANCE & PERSONNEL COMMITTEE	HEARING NOTICES SENT		
1/12/2009	0	JUDICIARY & LEGISLATION COMMITTEE	RECOMMENDED FOR ADOPTION AND ASSIGNED	Pass	4:1
1/14/2009	0	FINANCE & PERSONNEL COMMITTEE	RECOMMENDED FOR ADOPTION	Pass	5:0
1/16/2009	0	COMMON COUNCIL	ADOPTED	Pass	13:1
1/28/2009	0	MAYOR	SIGNED		

081161  
ORIGINAL

THE CHAIR

Resolution appropriating up to \$850,000 from the 2009 Common Council Contingent Fund to the Remission of Taxes Fund for settlement of a lawsuit by Walgreen Co. against the City of Milwaukee regarding 2006 and 2007 tax assessments.

This resolution appropriates up to \$850,000 from the 2009 Common Council Contingent Fund to the Remission of Taxes Fund special purpose account to pay the settlement of the lawsuit of Walgreen Co. against the City regarding 2006 and 2007 assessments of Walgreen Co. properties. This settlement reflects a change in Wisconsin assessment law resulting from the July 8, 2008, Wisconsin Supreme Court decision in the case of *Walgreen Co. v. City of Madison*.

Whereas, The Assessor’s Office properly assessed the 21 Walgreen Co. properties located in the City of Milwaukee for 2006 and 2007 based upon applicable assessment law as it existed at the time of assessment; and

Whereas, On July 8, 2008, the Wisconsin Supreme Court, in the case of *Walgreen Co. v. City of Madison*, 2008 WI 80, significantly changed the law of assessments as it applies to Walgreen Co,

properties after the City of Milwaukee's 2006 and 2007 assessments were made; and

Whereas, Walgreen Co., filed claims and a lawsuit against the City of Milwaukee (Case #07CV8542) seeking refunds of 2006 and 2007 taxes based upon the same legal theory with which Walgreen Co. was successful in the Madison case; and

Whereas, The City of Milwaukee is bound to follow the precedent set by the Madison case; and

Whereas, The Commissioner of Assessments and the City Attorney have negotiated a settlement of the Walgreen Co. lawsuit against the City that they strongly recommend to the Common Council in order to comply with the mandate of the Madison case and the new law of assessments in Wisconsin; and

Whereas, The City Treasurer has calculated the proper payment amount to be \$807,376.33, with additional statutory interest required if the settlement is paid after January 31, 2009; now, therefore, be it

Resolved, By the Common Council of the City of Milwaukee, that up to \$850,000 is appropriated from the 2009 Common Council Contingent Fund (0001-9990-C001-006300) to the Remission of Taxes Fund special purpose account (0001-9990-S163-006300) to pay the settlement of the lawsuit of Walgreen Co. against the City regarding 2006 and 2007 assessments of Walgreen Co. properties; and, be it

Further Resolved, That the City Comptroller is directed to make whatever fund transfers and payments are necessary to carry out the intent of this resolution; and, be it

Further Resolved, That the City Attorney is authorized to execute all documents necessary for the settlement of this matter.

City Attorney  
LRB08553-1  
JDO  
12/10/2008

Clerical correction made -- 12/18/08 -- jro  
Technical correction made -- 01/28/09 --jro