

06-M-149

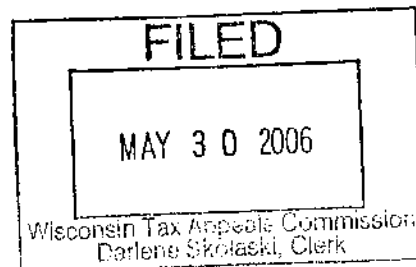


May 26, 2006

Margaret M. Derus, Esq.
Direct Dial: 414-298-8304

CERTIFIED MAIL –
RETURN RECEIPT REQUESTED

Wisconsin Tax Appeals Commission
Suite 110
5005 University Avenue
Madison, WI 53705



To the Wisconsin Tax Appeals
Commission:

Re: *Didion Milling, Inc., Petitioner v.
Wisconsin Department of Revenue,
Respondent*
Petition for Review – Personal Property

I am enclosing for filing documents to appeal the 2005 assessed value of the Didion Milling, Inc. personal property located at 501 South Williams Street, Cambria, Wisconsin (Computer No. 75-11-111-P000090) as follows:

1. An original and five copies of a Petition for Review of Determination by State Board of Assessors for Manufacturing Property (Notice of Determination dated March 28, 2006).
2. A check made payable to the Wisconsin Tax Appeals Commission in the amount of \$25 to cover the required filing fee.

I would appreciate it if you would stamp the extra copy of the Petition for Review indicating date of filing and return the date stamped copy to me in the enclosed self addressed envelope. Thank you.

Yours very truly,

Margaret M. Derus

MW1317606MMD:LAC

Encs.

P.O. Box 2965, Milwaukee, WI 53201-2965 • 1000 North Water Street, Suite 2100, Milwaukee, WI 53202
Telephone: 414-298-1000 • Facsimile: 414-298-8097 • Toll Free: 800-553-6215

Denver, CO • Telephone: 303-843-6042
Madison, WI • Telephone: 608-229-2200 • Toll Free: 800-728-6239
Rockford, IL • Telephone: 815-484-1900 • Toll Free: 800-840-5420
Waukesha, WI • Telephone: 262-951-4500 • Toll Free: 800-928-5529

STATE OF WISCONSIN

TAX APPEALS COMMISSION

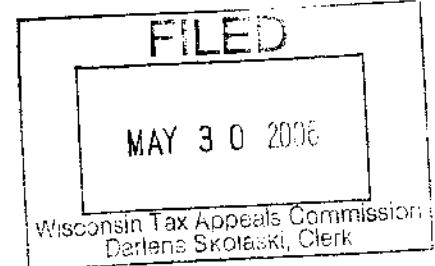
DIDION MILLING, INC.
520 HARTWIG BOULEVARD
P.O. BOX 400
JOHNSON CREEK, WI 53038

PETITION FOR REVIEW OF
DETERMINATION BY STATE BOARD OF
ASSESSORS FOR MANUFACTURING
PROPERTY
(Personal Property Assessment)
(Real Property Assessment)
(Manufacturing Penalty Assessment)

Petitioner,

vs.

WISCONSIN DEPARTMENT OF REVENUE
PO BOX 8907
MADISON, WISCONSIN 53708
Respondent.



TO: THE WISCONSIN TAX APPEALS COMMISSION:

The above named petitioner hereby petitions the Wisconsin Tax Appeals Commission for review of the determination of the State Board of Assessors dated: March 28, 2006

1. Full name, address & telephone number of petitioner: Didion Milling, Inc. 520 Hartwig Boulevard P.O. Box 400 Johnson Creek, WI 53038 920-699-3633	2. Computer nos. shown on Assessment notice: 75-11-111-P000090
3. Address of personal property: 501 South Williams Street Cambria, WI 53923	4. Assessment date: January 1, 2005

5. Value as determined by the State Board of Assessors: (Personal Property Assessment Only) Full Value Assessment

Manufacturer's stock 0	Furniture & fixtures 46,300
Boats & watercraft 0	All others 7,500
Machinery & equipment 176,600	Total value 230,400

6. Value as determined by the State Board of Assessors: (Real Property Assessment Only) Not Applicable

Land	
Improvement	
Total	

7. Penalty amount: (Manufacturing Penalty Assessment Only)
Not Applicable

Date Wisconsin Standard Manufacturing Property Report Form was filed:

8. On a separate sheet, please provide a statement of the nature of the petitioner's objection and the facts upon which petitioner relies.
See Statement I attached hereto.

9. Petitioner's opinion of the value as of the assessment date: (Real Property Assessment Only) Not Applicable

Land	
Improvements	
Total	

10. Petitioner's opinion of the value as of the assessment date: (Personal Property Assessment Only)

Manufacturer's stock 0	Furniture & fixtures 46,300
Boats & watercraft 0	All others 7,500
Machinery & equipment 176,600	Total value 230,400

11. Was subject property appraised within the past 5 years? Yes No
If Yes

A. Date of appraisal:

B. Appraised value:

C. Name and address of appraiser:

D. Will testimony concerning this appraisal be presented at the hearing?
 Yes No

E. If so, will a copy of the appraisal be offered? Yes No

F. Will comparable sales be offered as evidence at the hearing?
 Yes No

If yes, attach a schedule listing the seller's name, the purchaser's name, address of the property, date of sale, purchase price, and any special circumstances surrounding the sale.

12. Name, address and telephone number of the petitioner's representative, if any: Margaret M. Derus, Esq., Reinhart Boerner Van Deuren s.c. 1000 North Water Street, Suite 2100 Milwaukee, WI 53202 414-298-8304	Signature of owner/representative: <i>Margaret M. Derus</i> <i>Attorney for Petitioner</i>
--	--

Dated: May 26, 2006

This form must be filed with the Tax Appeals Commission within 60 days from the date of the determination of the State Board of Assessors. A \$25.00 filing fee payable to the Tax Appeals Commission must be filed with this form. The Tax Appeals Commission Address is:

Wisconsin Tax Appeals Commission
Suite 110
5005 University Avenue
Madison, WI 53705

**PETITION FOR REVIEW OF DETERMINATION BY STATE BOARD OF
ASSESSORS FOR MANUFACTURING PROPERTY**

DIDION MILLING, INC., PETITIONER

**STATEMENT I
(Question No. 8)**

This Petition for Review is related to the exemption of tangible personal property (silos and related property) located at Petitioner's Cambria, Wisconsin manufacturing plant. Said property was reported on Petitioner's 2005 Form MP as exempt manufacturing machinery and equipment pursuant to Wisconsin Statutes § 70.11(27). A Petition for Review of the assessment of Petitioner's real property at its Cambria plant was also filed with this Tax Appeals Commission on May 25, 2006 and is related to this Petition.

Based on information and belief, the Wisconsin Department of Revenue included Petitioner's silos in the assessed value of Petitioner's Cambria real property. The silos are personal property and were properly reported as personal property for 2005 on the Form MP filed by Didion Milling, Inc. for the subject location. Those silos, as well as related property at issue qualify for exemption under the Wisconsin Statutes including Wisconsin Statutes § 70.11(27) and related tax exemption statutes. In addition to the silos, related equipment should have been exempt from property tax and, on information and belief, such equipment has also been erroneously included as taxable property.

Accordingly, Petitioner objects to the determination of the State Board of Assessors of Petitioner's personal property to the extent that it determined that Petitioner's silos are not tangible personal property and, therefore, are not qualified as exempt manufacturing machinery and equipment. If this Commission determines that the silos and related equipment are properly classified as personal property, Petitioner requests a determination that said personal property is manufacturing machinery and equipment that is exempt from property tax pursuant to Wisconsin Statutes § 70.11(27).

Many of the facts on which Petitioner relies have been presented to the Department of Revenue State Board of Assessors. Additional facts on which Petitioner relies will be provided and proffered at the hearing in this matter.

