

FILED
06-17-2024
Clerk of Circuit Court
Eau Claire County, WI
2024CV000312
Honorable John F.
Manydeeds
Branch 1

STATE OF WISCONSIN

CIRCUIT COURT

EAU CLAIRE COUNTY

MAYO CLINIC HEALTH SYSTEM-
NORTHWEST WISCONSIN REGION, INC.
1221 Whipple Street
Eau Claire, Wisconsin 54703,

Plaintiff,

v.

Case No.
Case Code: 30701

CITY OF EAU CLAIRE
203 S. Farwell Street
Eau Claire, Wisconsin 54701,

Defendant.

SUMMONS

THE STATE OF WISCONSIN

To each person named above as a defendant:

You are hereby notified that the plaintiff named above has filed a lawsuit or other legal action against you. The complaint, which is attached, states the nature and basis of the legal action.

Within forty-five (45) days of receiving this summons, you must respond with a written answer, as that term is used in Chapter 802 of the Wisconsin Statutes, to the complaint. The court may reject or disregard an answer that does not follow the requirements of the statutes.

The answer must be sent or delivered to the court, whose address is Clerk of Circuit Court, 700 Oxford Avenue, Suite 2220, Eau Claire, WI 54703, and to Axley Brynelson LLP, 2 East Mifflin Street, Suite 200, Madison, WI 53703, plaintiff's attorneys. You may have an attorney help or represent you. If you require the assistance of auxiliary aids or services because of a disability, call the Eau Claire County ADA Coordinator at (715) 839-4921.

If you do not provide a proper answer within forty-five (45) days, the court may grant judgment against you for the award of money or other legal action requested in the complaint, and you may lose your right to object to anything that is or may be incorrect in the complaint. A judgment may be enforced as provided by law. A judgment awarding money may become a lien against any real estate you own now or in the future, and may also be enforced by garnishment or seizure of property.

Dated this 17th day of June, 2024.

AXLEY BRYNELSON, LLP

Electronically signed Gregory C. Collins

Gregory C. Collins

State Bar #1018195

Attorneys for Plaintiff

2 East Mifflin Street, Suite 200

Post Office Box 1767

Madison, WI 53701-1767

(608) 257-5661

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COMPLAINT

NOW COMES the Plaintiff, Mayo Clinic Health System-Northwest Wisconsin Region, Inc., by its attorneys, Axley Brynelson, LLP, by Gregory C. Collins, and for a cause of action against the above-named Defendant, City of Eau Claire, respectfully alleges and shows to the court the following:

GENERAL ALLEGATIONS

1. This is an action to recover property taxes unlawfully assessed and collected by the Defendant, City of Eau Claire (“City”), for the tax year 2023.
2. Plaintiff, Mayo Clinic Health System-Northwest Wisconsin Region, Inc., is a Wisconsin nonstock corporation duly organized and existing under the laws of the State of Wisconsin.
3. Upon information and belief, the Defendant, City of Eau Claire, is a municipal corporation organized and existing under the laws of the State of Wisconsin.
4. Plaintiff legally changed its name from Mayo Clinic Health System- Eau Claire Hospital, Inc., to Mayo Clinic Health System-Northwest Wisconsin Region, Inc., on October 1, 2016

by filing Articles of Amendment with the Wisconsin Department of Financial Institutions, a copy of which is attached hereto as Exhibit A.

5. Plaintiff is a charitable nonprofit organization exempt from federal and state income taxes under Sections 501(a) and 501(c)(3) of the Internal Revenue Code as evidenced by its Internal Revenue Service Group Exemption Letter dated May 1, 2014, a copy of which is attached hereto as Exhibit B.

6. Plaintiff has a single member—Mayo Clinic, which is a nonstock, nonprofit Minnesota corporation.

7. At all times relevant to this proceeding, the Plaintiff has owned and used properties located in the City exclusively for the purposes of its hospital which is approved by the State of Wisconsin to provide service for up to three hundred four (304) beds devoted primarily to the diagnosis, treatment or care of the sick, a copy of the certificate of approval is attached hereto as Exhibit C.

8. Plaintiff served the City on January 29, 2024 with a Claim for Recovery of Unlawful Taxes for 2023 dated January 19, 2024 stating that the 2023 taxes paid by Plaintiff for the properties identified in the claim were unlawful because the properties are exempt from property taxes under Section 70.11(4m)(a) of the Wisconsin Statutes, a copy of the Claim for Recovery of Unlawful Taxes for 2023 is attached hereto as Exhibit D (the “Claim for Unlawful Taxes”).

9. Prior to serving its Claim for Unlawful Taxes, Plaintiff paid the 2023 property taxes in the amount of \$1,053,789.81 levied on the properties identified in the Claim for Unlawful Taxes.

10. The City sent a letter dated March 20, 2024 denying the Claim for Unlawful Taxes, which letter was received on March 25, 2024, a copy of which letter is attached hereto as Exhibit E.

11. The Plaintiff commenced this action within ninety (90) days of the Plaintiff receiving notice of the City's denial of the Claim for Unlawful Taxes pursuant to Section 74.35(3)(d) of the Wisconsin Statutes.

12. Pursuant to Section 74.33(1)(c) of the Wisconsin Statutes, the City's taxation of the properties identified in the Claim for Unlawful Taxes constitutes an unlawful tax because the identified properties are exempt by law from taxation.

FIRST CAUSE OF ACTION
Unlawful Taxation of Property located at 1221 Whipple Street, Eau Claire

13. Reallege and incorporate by reference paragraphs 1 through 12 herein.

14. Plaintiff owns the real property and improvements together with the personal property located at 1221 Whipple Street, Eau Claire, Wisconsin with tax parcel numbers of 18221-2-270919-006-2094, 221000060114, 221000080061, and 22100006009 (collectively, the "1221 Whipple Property").

15. Plaintiff submitted to the City Assessor a property tax exemption request dated February 20, 2023 asserting that the 1221 Whipple Property was exempt from property taxes pursuant to Section 70.11(4m)(a) of the Wisconsin Statutes except for that portion of the 1221 Property leased to The Goat Coffee House LLC which comprises approximately 255 square feet (the "Taxable Space").

16. The City Assessor denied the property tax exemption request for the 1221 Whipple Property.

17. Except for the Taxable Space, the 1221 Whipple Property is used exclusively for the purposes of a hospital that is devoted primarily to the diagnosis, treatment or care of the sick, injured or disabled.

18. The 1221 Whipple Property does not qualify as a doctor's office.

19. The 1221 Whipple Property is not used for commercial purposes.

20. No part of the net earnings of the Plaintiff inures to the benefit of any shareholder, member, director or officer.

SECOND CAUSE OF ACTION
Unlawful Taxation of Property located at 1506 Whipple Street, Eau Claire

21. Reallege and incorporate by reference paragraphs 1 through 20 herein.

22. Plaintiff owns the real property and improvements located at 1506 Whipple Street, Eau Claire, Wisconsin with a tax parcel number of 18221-2-270918-440-2147 (the “1506 Whipple Property”).

23. Plaintiff submitted to the City Assessor a property tax exemption request on February 20, 2023 asserting that the 1506 Whipple Property was exempt from property taxes pursuant to Section 70.11(4m)(a) of the Wisconsin Statutes.

24. The City Assessor denied the property tax exemption request for the 1506 Whipple Property.

25. The 1506 Whipple Property is used exclusively for the purposes of the hospital due to the 1506 Property being a parking lot used by the hospital which is a reasonable necessity to the efficient functioning of the hospital as an organization.

26. The 1506 Whipple Property does not qualify as a doctor’s office.

27. The 1506 Whipple Property is not used for commercial purposes.

28. No part of the net earnings of the Plaintiff inures to the benefit of any shareholder, member, director or officer.

THIRD CAUSE OF ACTION
Unlawful Taxation of Property located at 575 Cameron Street, Eau Claire

29. Reallege and incorporate by reference paragraphs 1 through 28 herein.

30. Plaintiff owns the real property and improvements located at 575 Cameron Street, Eau Claire, Wisconsin with a tax parcel number of 18221-2-270918-005-0021 (the “575 Cameron Property”).

31. Plaintiff submitted to the City Assessor a property tax exemption request dated February 20, 2023 asserting that the 575 Cameron Property was exempt from property taxes pursuant to Section 70.11(4m)(a) of the Wisconsin Statutes.

32. The City Assessor denied the property tax exemption request for the 575 Cameron Property.

33. The 575 Cameron Property is used exclusively for the purposes of the hospital due to the 575 Cameron Property being a parking lot used by the hospital which is a reasonable necessity to the efficient functioning of the hospital as an organization.

34. The 575 Cameron Property does not qualify as a doctor’s office.

35. The 575 Cameron Property is not used for commercial purposes.

36. No part of the net earnings of the Plaintiff inures to the benefit of any shareholder, member, director or officer.

FOURTH CAUSE OF ACTION
Unlawful Taxation of Property located at 600 Randall Street, Eau Claire

37. Reallege and incorporate by reference paragraphs 1 through 36 herein.

38. Plaintiff owns the real property and improvements located at 600 Randall Street, Eau Claire, Wisconsin with a tax parcel number of 18221-2-270918-005-0023 (the “600 Randall Property”).

39. Plaintiff submitted to the City Assessor a property tax exemption request dated February 20, 2023 asserting that the 600 Randall Property was exempt from property taxes pursuant to Section 70.11(4m)(a) of the Wisconsin Statutes.

40. The City Assessor denied the property tax exemption request for the 600 Randall Property.

41. The 600 Randall Property is used exclusively for the purposes of the hospital due to the 600 Randall Property being a parking lot used by the hospital which is a reasonable necessity to the efficient functioning of the hospital as an organization.

42. The 600 Randall Property does not qualify as a doctor's office.

43. The 600 Randall Property is not used for commercial purposes.

44. No part of the net earnings of the Plaintiff inures to the benefit of any shareholder, member, director or officer.

FIFTH CAUSE OF ACTION

Unlawful Taxation of Property located at 1502 Bellinger Street, Eau Claire

45. Reallege and incorporate by reference paragraphs 1 through 44 herein.

46. Plaintiff owns the real property and improvements located at 1502 Bellinger Street, Eau Claire, Wisconsin with tax parcel number of 18221-2-270918-440-2068 (the "1502 Bellinger Property").

47. Plaintiff submitted to the City Assessor a property tax exemption request dated February 20, 2023 asserting that the 1502 Bellinger Property was exempt from property taxes pursuant to Section 70.11(4m)(a) of the Wisconsin Statutes.

48. The City Assessor denied the property tax exemption request for the 1502 Bellinger Property.

49. The 1502 Bellinger Property is used exclusively for the purposes of the hospital due to the 1502 Bellinger Property being a parking lot used by the hospital which is a reasonable necessity to the efficient functioning of the hospital as an organization.

50. The 1502 Bellinger Property does not qualify as a doctor's office.

51. The 1502 Bellinger Property is not used for commercial purposes.

52. No part of the net earnings of the Plaintiff inures to the benefit of any shareholder, member, director or officer.

SIXTH CAUSE OF ACTION
Unlawful Taxation of Property located at 1506 Babcock Street, Eau Claire

53. Reallege and incorporate by reference paragraphs 1 through 52 herein.

54. Plaintiff owns the real property and improvements located at 1506 Babcock Street, Eau Claire, Wisconsin with a tax parcel number of 18221-2-270918-440-2135 (the “1506 Babcock Property”).

55. Plaintiff submitted to the City Assessor a property tax exemption request dated February 20, 2023 asserting that the 1506 Babcock Property was exempt from property taxes pursuant to Section 70.11(4m)(a) of the Wisconsin Statutes.

56. The City Assessor denied the property tax exemption request for the 1506 Babcock Property.

57. The 1506 Babcock Property is used exclusively for the purposes of the hospital due to the 1506 Babcock Property being a provider-based clinic parking lot used by the hospital which is a reasonable necessity to the efficient functioning of the hospital as an organization.

58. The 1506 Babcock Property does not qualify as a doctor’s office.

59. The 1506 Babcock Property is not used for commercial purposes.

60. No part of the net earnings of the Plaintiff inures to the benefit of any shareholder, member, director or officer.

SEVENTH CAUSE OF ACTION
Unlawful Taxation of Property located at 1521 Babcock Street, Eau Claire

61. Reallege and incorporate by reference paragraphs 1 through 60 herein.

62. Plaintiff owns the real property and improvements located at 1521 Babcock Street, Eau Claire, Wisconsin with a tax parcel number of 18221-2-270918-440-2075 (the “1521 Babcock Property”).

63. Plaintiff submitted to the City Assessor a property tax exemption request dated February 20, 2023 asserting that the 1521 Babcock Property was exempt from property taxes pursuant to Section 70.11(4m)(a) of the Wisconsin Statutes.

64. The City Assessor denied the property tax exemption request for the 1521 Babcock Property.

65. The 1521 Babcock Property is used exclusively for the purposes of the hospital due to the 1521 Babcock Property being a parking lot used by the hospital which is a reasonable necessity to the efficient functioning of the hospital as an organization.

66. The 1521 Babcock Property does not qualify as a doctor’s office.

67. The 1506 Babcock Property is not used for commercial purposes.

68. No part of the net earnings of the Plaintiff inures to the benefit of any shareholder, member, director or officer.

WHEREFORE, Plaintiff, Mayo Clinic Health System-Northwest Wisconsin Region, Inc., requests judgment in its favor and against the Defendant, City of Eau Claire, granting the following relief:

A. An order declaring that the 1221 Whipple Property (excluding the Taxable Space), 1506 Whipple Property, 575 Cameron Property, 600 Randall Property, 1502 Bellinger Property, 1506 Babcock Property, and 1521 Babcock Property (collectively, the “Properties”) are each exempt from general property taxes for 2023 based upon Section 70.11(4m)(a) of the Wisconsin Statutes.

B. An order requiring the Defendant to determine the assessed value of the Taxable Space and the amount of 2023 property taxes to be paid on the Taxable Space.

C. An order, pursuant to Section 74.35 of the Wisconsin Statutes, that the City refund the 2023 paid property taxes on the Properties plus interest as determined pursuant to Section 74.35(4) of the Wisconsin Statutes for the period between the date the taxes were due and the date the claim was paid.

D. For such other and further relief that the court considers just and equitable.

Dated this 17th day of June, 2024.

AXLEY BRYNELSON, LLP

Electronically signed Gregory C. Collins

Gregory C. Collins

State Bar #1018195

Attorneys for Plaintiff

2 East Mifflin Street, Suite 200

Post Office Box 1767

Madison, WI 53701-1767

(608) 257-5661

ONLINE
PYMT

**ARTICLES OF AMENDMENT TO THE
ARTICLES OF INCORPORATION
OF
MAYO CLINIC HEALTH SYSTEM – EAU CLAIRE HOSPITAL, INC.**

(Changing the Name of the Corporation)

The undersigned hereby adopts the following Articles of Amendment to the Articles of Incorporation for Mayo Clinic Health System – Eau Claire Hospital, Inc., a Wisconsin corporation (the "Corporation"), under the Wisconsin Nonstock Corporation Law, Chapter 181 of the Wisconsin Statutes.

1. The name of the Corporation is Mayo Clinic Health System – Eau Claire Hospital, Inc.
2. Article I of the Corporation's Articles of Incorporation is hereby amended and restated in its entirety to read as follows:

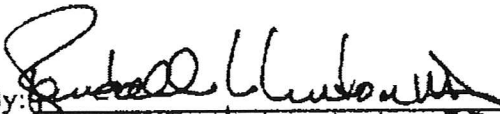
Article I: The name of the corporation is Mayo Clinic Health System – Northwest Wisconsin Region, Inc.

3. This Amendment is to be effective October 1, 2016 at 12:01 a.m.

The foregoing amendment to the Corporation's Articles of Incorporation was approved by the Board of Directors of the Corporation and the sole Member of the Corporation in accordance with Wis. Stats. §181.1003.

IN WITNESS WHEREOF, this instrument has been executed on behalf of the Corporation as of the 27th day of July, 2016

**MAYO CLINIC HEALTH SYSTEM –
EAU CLAIRE HOSPITAL, INC.**
To be known as Mayo Clinic Health System –
Northwest Wisconsin Region, Inc.

By: 
Name: Randall L. Linton, M.D.
Its: President / CEO

*This instrument was drafted by, and after filing should be returned, to, C. Frederick Geilfuss,
Foley & Lardner LLP, 777 East Wisconsin Avenue, Milwaukee, Wisconsin 53202*

Mayo Clinic Confidential Information – Unauthorized Use or Disclosure is prohibited
4847-9238-1998.3

422471-1 2DC600



**PLAINTIFF'S
EXHIBIT**
A

Internal Revenue Service

P.O. Box 2508

Cincinnati OH 45202

Department of the TreasuryDate: **MAY 01 2014**Mayo Clinic
C/O Christie Lohkamp
200 First Street SW
Rochester, MN 55905

Employer Identification Number:

41-6011702

Person to Contact and ID Number:

Janine L. Estes - 0203052

Toll Free Contact Number:

(877) 829-5500

Addendum Applies

No

Dear Sir or Madam:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from federal income tax under section 501(a) of the Internal Revenue Code as organizations of the type described in section 501(c)(3).

Our records show that you were recognized as exempt from federal income tax under section 501(c)(3) of the Code.

Based on information you supplied, we recognize your subordinates whose names appear on the list you submitted as exempt from federal income tax under section 501(c)(3) of the Code.

Additionally, we have classified the organizations that you operate, supervise, or control, and that are covered by your notification to us, as organizations that are not private foundations because they are organizations of the type described in section 509(a) of the Code.

Donors may deduct contributions to your subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your subordinates or for their use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

Your subordinates whose gross receipts each year are normally more than \$50,000 are each required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of their annual accounting period. If you prefer, you may file a group return for those subordinates that authorize you in writing to include them in that return. If you are required to file Form 990 for your own activities, you must file a separate return and may not be included on any group return that you file for your subordinates. The law imposes a penalty of \$20 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty imposed cannot exceed \$10,000 or 5 percent of gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall

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Rev. 7**PLAINTIFF'S
EXHIBIT**

B

not exceed \$50,000. This penalty may also be charged if a return is not complete, so your subordinates should make sure their returns are complete before filing them.

For tax periods beginning after December 31, 2006, and before December 31, 2010, organizations with gross receipts of \$25,000 or less must file an annual electronic notice, Form 990-N. For tax periods after December 31, 2010, the gross receipts limit changed from \$25,000 to \$50,000. Organizations included in a group return are excepted from this requirement. Alternatively, organizations with gross receipts of \$50,000 or less may file a complete Form 990 Package.

Exception: Section 509(a)(3) supporting organizations must file Form 990 or Form 990-EZ even if gross receipts are normally \$50,000 or less. However, supporting organizations of religious groups with gross receipts that are normally \$5,000 or less may file an annual electronic notice instead of Form 990 or Form 990-EZ.

Your subordinates are required to make their annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You and your subordinates are also required to make available for public inspection your group exemption application, any supporting documents and this exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

Your subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. Each organization subject to this tax must file Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

As of January 1, 1984, each of your subordinates is liable for social security taxes under the Federal Insurance Contributions Act on remuneration of \$100 or more they pay to each of their employees during a calendar year. Your subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Each year, at least 90 days before the end of your annual accounting period, please send the items listed below to the Internal Revenue Service Center at the address shown below.

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates;

2. A list showing the names, mailing addresses (including Postal ZIP codes), actual addresses if different, and employer identification numbers of subordinates that, since your previous report:
 - a. Changed names or address;
 - b. Were deleted from your roster; or
 - c. Were added to your roster.

3. For subordinates to be added, attach:
 - a. A statement that the information on which your present group exemption letter is based applies to the new subordinates;
 - b. A statement that each has given you written authorization to add its name to the roster;
 - c. A list of those to which the Service previously issued exemption rulings or determination letters;
 - d. A statement that none of the subordinates is a private foundation as defined in section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);
 - e. The street address of each subordinate whose mailing address is a P.O. Box; and
 - f. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587, for each subordinate that is a school claiming exemption under section 501(c)(3). Also include any other information necessary to establish that the school is complying with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same information required by Schedule B, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

4. If applicable, a statement that your group exemption roster did not change since your previous report.

Please mail the information requested in this letter to the following address:

Internal Revenue Service
Ogden UT 84201

Your Group Exemption Number is 5983. Your subordinates are required to include this number on each Form 990, Return of Organization Exempt From Income Tax, and Form 990-T, Exempt Organization Business Income Tax Return, that they file. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about the responsibilities of you and your subordinates as exempt organizations. This publication and other useful information is available on the IRS Charities and Non-Profits website at www.irs.gov/eo.

If the heading of this letter indicates that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about the exempt status and foundation status of your subordinates, you should keep it for your records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A handwritten signature in black ink that reads "Tamera Rippanda". The signature is written in a cursive, flowing style.

Director, Exempt Organizations



The State of Wisconsin

Department of Health Services
 Division of Quality Assurance

CERTIFICATE OF APPROVAL

This is to certify that MAYO CLINIC HEALTH SYSTEM-NORTHWEST WI REGION INC
 doing business as MAYO CLINIC HEALTH SYSTEM IN EAU CLAIRE
 at the location 1221 WHIPPLE ST
 EAU CLAIRE, WI 54703

License Number: 48
 Effective Date: 10/01/2016
 Initial Date: 01/02/1966

is licensed to operate a GENERAL ACUTE HOSPITAL in EAU CLAIRE COUNTY, WISCONSIN
 License Type: REGULAR

This license is granted for a maximum capacity of 304 total beds.

General beds: 304	Alcohol beds: 0
Psychiatric beds: 0	Rehab beds: 0

The Facility Profile/Biennial Report is available at this facility for inspection upon request.
 This license will remain in effect unless expired, suspended, revoked or voluntarily surrendered. Any and all exceptions, stipulations, or conditions to this license shall be posted next to the license certificate.

Linda Seemeyer
 Linda Seemeyer, Secretary DHS

This license is not transferrable or assignable

PLAINTIFF'S EXHIBIT
 C

CLAIMS FOR RECOVERY OF UNLAWFUL TAXES FOR 2023

To: Mr. Nicholas Koerner
Clerk of the City of Eau Claire
203 S. Farwell Street
Eau Claire, WI 54701

Please be advised that Mayo Clinic Health System-Northwest Wisconsin Region, Inc. ("**Claimant**"), hereby asserts that the 2023 real estate and personal property taxes it timely paid in the amounts set forth on Schedule A for each property listed on Schedule A, all of which are located in the City of Eau Claire, Eau Claire County, Wisconsin (each a "**Property**"), constitute an unlawful tax under Sec. 74.35 Wis. Stats., because each Property is exempt from taxation under Section 70.11(4m)(a) of the Wisconsin Statutes (each a "**Claim**"). The Claimant filed applications for property tax exemption that were denied. You are hereby instructed to take final action on each Claim pertaining to the corresponding Property. These Claims for Recovery of Unlawful Taxes are made pursuant to Section 74.35 of the Wisconsin Statutes.

Dated this 19th day of January 2024.

MAYO CLINIC HEALTH SYSTEM-
NORTHWEST WISCONSIN REGION, INC.

By: 

Name: F. Kenneth Adlerman

Title: Regional Chair - Administration

PLAINTIFF'S
EXHIBIT

D

SCHEDULE A

2023 Taxes

Parcel No.	Street Address	Real Estate Taxes	Personal Property Taxes	Taxes Paid Prior to Date of Claim
18221-2-270919-006-2094	1400 Bellinger Street/ 1221 Whipple Street	\$949,224.47		\$949,224.47
18221-2-270918-440-2147	1506 Whipple Street	\$7,167.73		\$7,167.73
18221-2-270918-005-0021	575 Cameron Street	\$16,303.42		\$16,303.42
18221-2-270918-005-0023	600 Randall Street	\$13,136.79		\$13,136.79
18221-2-270918-440-2068	1502 Bellinger Street	\$1,185.23		\$1,185.23
18221-2-270918-440-2135	1506 Babcock Street	\$12,427.55		\$12,427.55
18221-2-270918-440-2075	1521 Babcock Street	\$5,448.31		\$5,448.31
221000060114	1400 Bellinger Street		\$1,242.94	\$1,242.94
221000080061	1400 Bellinger Street		\$588.47	\$588.47
22100006009	1400 Bellinger Street		\$47,064.90	\$47,064.90
TOTALS		\$1,004,893.50	\$48,896.31	\$1,053,789.81



CITY OF
**EAU
CLAIRE**

Office of the City Assessor
Phone: (715) 839-4926
Fax: (715) 839-5159

March 20, 2024

AXLEY BRYNELSON, LLP
C/O GREGORY COLLINS
PO BOX 1767
MADISON, WI 53701-1767

RE: Claim for Unlawful Taxes

Dear Mr. Collins:

We received your claim for unlawful taxes. This letter is to inform you that we are denying your claim. This denial is in regards to the following parcels.

Parcel No.	Street Address	Real Estate Taxes	Personal Property Taxes
1822122709190062094	1400 Bellinger St	\$949,224.47	
1822122709184402147	1506 Whipple St	\$7,167.73	
1822122709180050021	575 Cameron St	\$16,303.42	
1822122709180050023	600 Randall St	\$13,136.79	
1822122709184402068	1502 Bellinger St	\$1,185.23	
1822122709184402135	1506 Babcock St	\$12,427.55	
1822122709184402075	1521 Babcock St	\$5,448.31	
221000060114	1400 Bellinger St		\$1,242.94
221000080061	1400 Bellinger St		\$588.47
22100006009	1400 Bellinger St		\$47,064.90
Totals		\$1,004,893.50	\$48,896.31

Sincerely,

Nicholas Koerner
City Assessor