

TALISMAN PRESS INC 91M107 108 120591 TAC

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LEGAL DIVISION

STATE OF WISCONSIN  
TAX APPEALS COMMISSION

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**TALISMAN PRESS, INC.** \* DOCKET NO. 91-M-107  
 5122 South 108th Street \*  
 Hales Corners, WI 53130 \* DOCKET NO. 91-M-108  
  
 Petitioner, \*  
  
 vs. \* RULING AND ORDER  
  
**WISCONSIN DEPARTMENT OF REVENUE** \* ON MOTION TO DISMISS  
 P.O. Box 8933 \*  
 Madison, WI 53708 \* PETITION FOR REVIEW  
  
 Respondent. \*

\*\*\*\*\*  
 Pursuant to its notice, this Commission convened in Room 40, State Office Building, 819 North 6th Street, Milwaukee, Wisconsin, at 1:30 p.m., on September 26, 1991, for the purpose of hearing the respondent's motion to dismiss the petitions for review in these matters.

The petitioner, Talisman Press, Inc., failed to appear either by corporate officer or by representative. The respondent, Wisconsin Department of Revenue, appeared by its attorney, Veronica Folstad.

The respondent made motion to dismiss the petitions for review on the grounds stated above and offered oral argument in support of the motion.

Having considered the pleadings, the record, the motion and the argument of the respondent thereon, this Commission finds as

**FINDINGS OF FACT**

The Commission adopts as findings the assertions set

forth in respondent's affidavit attached to its motion to dismiss, excluding reference to exhibits.

1. That the personal property items in issue in this proceeding were subject to local assessment by the City of Milwaukee during the tax years 1989 and 1990.

2. That under date of September 28, 1990, petitioner wrote to the Department of Revenue requesting information related to classification in the years 1989 and 1990 as a manufacturer subject to state assessment.

3. That under date of October 18, 1990, Mr. James S. Murphy, Supervisor, Southeastern Manufacturing Property Assessments, wrote to petitioner informing petitioner that classification for the years 1989 and 1990 as a manufacturer was denied for the reason that petitioner failed to file timely requests for classification on or before March 1, 1989, or March 1, 1990, and that retroactive classification is not authorized by statute.

4. That petitioner failed to file written requests for classification as a manufacturer effective for the years 1989 or 1990 with the Department of Revenue on or before March 1, 1989, or March 1, 1990; that petitioner was classified as a manufacturer, subject to state assessment, effective January 1, 1991.

5. That petitioner failed to file standard manufacturing report forms, including a list of the amounts and values of the property claimed to be exempt under sec. 70.11(27), Stats., with the Wisconsin Department of Revenue on or before March 1, 1989, or March 1, 1990; that no extensions were requested by the petitioner

from the Department of Revenue extending the filing deadlines for 1989 or 1990.

6. That petitioner filed an objection to the aforementioned letter with the Wisconsin Department of Revenue's State Board of Assessors.

7. That under date of February 11, 1991, the State Board of Assessors issued Notices of Determination denying manufacturing classification to the petitioner for the years 1989 and 1990.

8. That under date of April 2, 1991, petitioner appealed said determination to the Wisconsin Tax Appeals Commission and requested the Commission to grant relief by retroactively classifying petitioner as a manufacturer for the years 1989 and 1990 and granting retroactive exemption of petitioner's manufacturing property under sec. 70.11(27), Stats., for each of the years 1989 and 1990.

**CONCLUSIONS OF LAW**

On a non-precedential basis, the Commission adopts the conclusions of law proposed in respondent's motion to dismiss.

1. The petitioner failed to timely apply to the Wisconsin Department of Revenue for classification as a manufacturer subject to state assessment as required in sec. 70.995, Wis. Stats.

2. The petitioner failed to timely apply to the Wisconsin Department of Revenue for exemption under sec. 70.11(27), Wis. Stats., of the personal property in issue as required by secs. 70.995(4), (7)(d), and (12), Wis. Stats.

3. The Wisconsin Tax Appeals Commission lacks jurisdiction under secs. 70.995(8) and (12), Wis. Stats., or secs. 73.01(4) and (5), Wis. Stats., to grant the relief requested by the petitioner or to review the alleged grievances stated in the petitions for review.

4. The respondent has shown good and sufficient cause for the granting of its motion to dismiss.


Therefore,


**IT IS ORDERED**

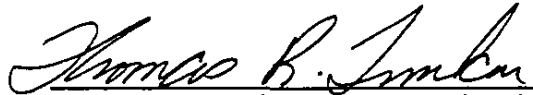
That the respondent's motion is granted and the petitions are dismissed.

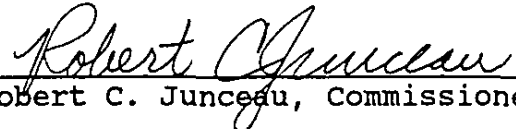
Dated at Madison, Wisconsin, this 5th day of December, 1991.

WISCONSIN TAX APPEALS COMMISSION

  
Mark E. Musolf, Chairperson

  
Douglass H. Bartley, Commissioner

  
Thomas R. Timken, Commissioner

  
Robert C. Junceau, Commissioner

pc: Petitioner  
Representative  
Respondent

ATTACHMENT: "NOTICE OF APPEAL INFORMATION"

WISCONSIN TAX APPEALS COMMISSION

NOTICE OF APPEAL INFORMATION

NOTICE OF RIGHTS FOR REHEARING OR JUDICIAL REVIEW,  
THE TIMES ALLOWED FOR EACH AND THE IDENTIFICATION  
OF THE PARTY TO BE NAMED AS RESPONDENT

The following notice is served on you as part of the Commission's decision rendered:

Any party has a right to petition for a rehearing of this decision within 20 days of the service of this decision, as provided in section 227.49 of the Wisconsin Statutes. The 20 day period commences the day after personal service or mailing of this decision. (Decisions of the Tax Appeals Commission are mailed the day they are dated. In the case of an oral decision, personal service is the oral pronouncement of the decision at the hearing.) The petition for rehearing should be filed with the Wisconsin Tax Appeals Commission. Nevertheless, an appeal can be taken directly to circuit court through a petition for judicial review. It is not necessary to petition for a rehearing.

Any party has a right to petition for a judicial review of this decision as provided in section 227.53 of the Wisconsin Statutes. The petition should be filed in circuit court and served upon the Wisconsin Tax Appeals Commission within 30 days of service of this decision if there has been no petition for rehearing, or within 30 days of service of the order finally disposing of the petition for rehearing, or within 30 days after the final disposition by operation of law of any petition for rehearing. The 30 day period commences the day after personal service or mailing of the decision or order, or the day after the final disposition by operation of law of any petition for rehearing. (Decisions of the Tax Appeals Commission are mailed the day they are dated. In the case of an oral decision, personal service is the oral pronouncement of the decision at the hearing.) The petition for judicial review should name the Department of Revenue as respondent and must be served upon that department within 30 days of filing the petition for judicial review in circuit court.

This notice is part of the decision and incorporated therein.