

**Bennion, Richard**

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**Subject:** Concern

**From:** Michelle Schumacher [<mailto:michelle@grklaw.com>]

**Sent:** Friday, October 24, 2014 10:16 AM

**To:** Heller, Bradley (Legal)

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I am very concerned with the preferential treatment that refineries are being given – this is NOT acceptable – make the taxation fair – tired of this and tired of having special interests and special rules that allows for the oil industry to not have to own up as the rest of us do regarding taxes.

In addition due to the toxic nature of their business they should actually be paying more.

(2) The land, improvements, and fixtures and other machinery and equipment classified as improvements for a petroleum refining property are rebuttably presumed to constitute a single appraisal unit, except when measuring declines in value caused by disaster, in which case land shall constitute a separate unit.

Thank you

Michelle Schumacher