MEMO

Department

To:	Finance and Personnel
From:	Finance Director Roehl
Date:	August 31, 2026
Re:	Refund of Property Taxes – 2041 Foxland Street and 600 Thilmany Road

Background information:
Following the finalization of the 2025 assessment roll and levies, staff identified assessment errors on two parcels.

- **Parcel 325081500 – 2041 Foxland Street**

The county had the acres listed wrong on the parcel which caused the 2025 assessment amount to be inaccurate. This resulted in an overstated assessed value and tax bill.

- **Parcel 322086500 – 600 Thilmany Road (Ahlstrom Munksjo)**

Ahlstrom Munksjo has appealed their manufacturing assessment value for years 2022, 2023, and 2024. The Department of Revenue has settled with Ahlstrom Munksjo to reduce their manufacturing full assessment for those years, and they are now owed a refund due to the reduction.

Property owners are aware of this situation. The Finance Director will be submitting the appropriate forms to the Department of Revenue to initiate the process of having all taxing jurisdictions reimburse their share of the property taxes refunded. The City must first issue a refund to the property owners. On the 2026 Statement of Taxes, the city will receive reimbursement from the other taxing jurisdictions.

Strategic Plan:
This action ensures the city remains compliant with state statutes, maintains transparency, and upholds fiscal responsibility. While not directly tied to a specific Strategic Plan initiative, issuing refunds for assessment errors reinforces the City's commitment to accountability and fairness for taxpayers.

Budget:
It is recommended the City issue refunds using General Fund balance. Once reimbursement is received from the other taxing jurisdictions in the 2026 Statement of Taxes, the General Fund balance will be replenished accordingly. Note the City's portion of these tax bills will need to be covered by fund balance which is $44,220.04 of the total refund for these two parcels of $92,242.72. The city should expect the other jurisdictions to pay back roughly $48,022.68 for their portion of the tax bills.

Staff Recommended Action:
Staff recommends issuing tax refunds for parcels 325081500 (2041 Foxland Street) in the amount of $286.02 and 322086500 (600 Thilmany Road) in the amount of $91,956.70 using General Fund balance, with reimbursement to occur when the City receives funds back from the other taxing jurisdictions.

2025
(Year)

CORRECTIONS OF ERRORS BY ASSESSORS (SEC. 70.43, WIS. STATS.)

Note: *Assessor should complete columns (a) through (e) and forward to the clerk as part of the assessment roll. Send to clerk electronically as well, if possible. The clerk will complete columns (f), (g), and totals.*

	(a) Parcel / Account Number Property Location & School Code Owner's Name, Street Address, City, State, Zip (1)	(b) Previous Year's Assessed Value	(c) Corrected Value	(d) **Real Property** Amount of Adjustment (c-b)	(e) **Personal Property** Amount of Adjustment (c-b)	(f) Previous Year's Net Mill Rate (2)	(g) T – Tax net school credit L – Lottery credit F – First Dollar credit N – Net Tax (3)
1	241325081500 2041 Foxland St 442758 Sandro LLC 2400 Southerland Cir Kaukauna WI 54130	417,700	400,400	-17,300			T – 0.00 L – F – N – 0.00
2							T – 0.00 L – F – N – 0.00
3							T – 0.00 L – F – N – 0.00
4							T – 0.00 L – F – N – 0.00
5							T – 0.00 L – F – N – 0.00
6							T – 0.00 L – F – N – 0.00

State of Wisconsin • **DEPARTMENT OF REVENUE**

DIVISION OF STATE AND LOCAL FINANCE • MANUFACTURING AND UTILITY BUREAU • GREEN BAY DISTRICT – AA 81

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October 2, 2025

Kayla Nessmann
City of Kaukauna
PO Box 890
Kaukauna, WI 54130

Dear Ms. Nessmann,

Subject: 2022, 2023, 2024 Full Value Assessment

Regarding the real estate parcel below, the property owner and the Department of Revenue (DOR) executed a stipulation and settlement agreement under the jurisdiction of the Wisconsin Tax Appeals Commission (TAC) that changes the 2022, 2023, and 2024 manufacturing full value assessments. The changes were made pursuant to Sec. 70.511, Wis. Stats., Delayed action of reviewing authority. This order may allow the owner of the property to request a refund of taxes that were already paid; and may allow the municipality to recover some of the refund through the procedure described in Sec. 74.41. Wis. Stats., Charging back refunded or rescinded taxes.

The settlement agreement includes the following key points:

- 2022, 2023, 2024 full value assessments have been reduced (see below for reduction information)
- Appellant waives the right to any interest that may be due under Sec. 70.511(2)(b), Wis. Stats.
- Appellant waives fees, costs, and attorney's fees

This agreement affects the following properties:

Municipality:	City of Kaukauna
Owner:	Ahlstrom Munksjo NA Specialty Solutions
Site Address:	600 Thilmany Rd
Local Parcel Number	322086500
State Identification Numbers:	81-44-241-000011456

Tax Appeals Commission Docket Numbers: 23-MR-105, 24-MR-136, 25-MR-002

600 Thilmany Rd State ID 81-44-21-000011456					
	Original 2022 Full Value Assessment	Revised 2022 Full Value Assessment	Amount of 2022 Full Value Change	2022 Aggregate Ratio	Revised 2022 Equated Assessment
Land	$1,272,300	$1,272,300	$0	0.940211080	$1,196,231
Improvements	$10,833,100	$9,217,700	-$1,615,400	0.940211080	$8,666,584
Total	$12,105,400	$10,490,000	-$1,615,400	0.940211080	$9,862,814

600 Thilmany Rd State ID 81-44-21-000011456					
	Original 2023 Full Value Assessment	Revised 2023 Full Value Assessment	Amount of 2023 Full Value Change	2023 Aggregate Ratio	Revised 2023 Equated Assessment
Land	$1,348,600	$1,348,600	$0	0.827411250	$1,115,847
Improvements	$10,868,000	$9,141,400	-$1,726,600	0.827411250	$7,563,697
Total	$12,216,600	$10,490,000	-$1,726,600	0.827411250	$8,679,544

600 Thilmany Rd State ID 81-44-21-000011456					
	Original 2024 Full Value Assessment	Revised 2024 Full Value Assessment	Amount of 2024 Full Value Change	2024 Aggregate Ratio	Revised 2024 Equated Assessment
Land	$1,367,900	$1,367,900	$0	0.767184662	$1,049,432
Improvements	$11,161,500	$9,122,100	-$2,039,400	0.767184662	$6,998,335
Total	$12,529,400	$10,490,000	-$2,039,400	0.767184662	$8,047,767

Also, enclosed is a publication Property Tax Refund Requests and the Chargeback Process (PA-600). If you intend to complete a chargeback, please remit all paperwork (PC-201, is available to be filed online, see DOR's website) as soon as possible after issuing the refund. **If you have any questions relating to the refund or chargeback, please call the Local Government Services Bureau at 608-266-6892.**

If you have any other questions, please contact me at 920-448-5205 or barbara.wroblewski@wisconsin.gov.

Sincerely,

Barb Wroblewski

Barb Wroblewski
Supervisor, Green Bay Manufacturing and Utility Bureau District Office

enclosures: PA-600
Chargeback Summary Process