

**VI**

R. C. No. 284 - 21 - 22. By FINANCE AND PERSONNEL COMMITTEE.  
April 18, 2022.

Your Committee to whom was referred R. O. No. 138-21-22 by City Clerk submitting a communication from the State of Wisconsin Tax Appeals Commission regarding the filing of Petition for Review of Determination by State Board of Assessors for Manufacturing Property in the matter of Georgia-Pacific Corrugated LLC vs Wisconsin Department of Revenue; recommends filing the document.

_____	_____
_____	_____
_____	_____
	Committee

I HEREBY CERTIFY that the foregoing Committee Report was duly accepted and adopted by the Common Council of the City of Sheboygan, Wisconsin, on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Dated \_\_\_\_\_ 20\_\_\_\_. \_\_\_\_\_, City Clerk

Approved \_\_\_\_\_ 20\_\_\_\_. \_\_\_\_\_, Mayor

II

13

R. O. No. 138 - 21 - 22. By CITY CLERK. April 6, 2022.

Submitting a communication from the State of Wisconsin Tax Appeals Commission regarding the filing of Petition for Review of Determination by State Board of Assessors for Manufacturing Property in the matter of Georgia-Pacific Corrugated LLC vs Wisconsin Department of Revenue.

~~EXP~~  
Accept + file

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CITY CLERK

STATE OF WISCONSIN  
TAX APPEALS COMMISSION

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GEORGIA-PACIFIC CORRUGATED, LLC,	DOCKET NO. 22-MP-121
GEORGIA-PACIFIC CONSUMER PRODUCTS, LP,	DOCKET NO. 22-MP-122
AND	
GEORGIA-PACIFIC CONSUMER OPERATIONS LLC,	DOCKET NOS. 22-MP-123, 22-MP-124, 22-MP-125, AND 22-MP-126

Petitioners,

v.

WISCONSIN DEPARTMENT OF REVENUE,

ACKNOWLEDGMENT  
OF RECEIPT

Respondent.

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RECEIPT IS ACKNOWLEDGED in relating to the above-captioned matters  
as follows:

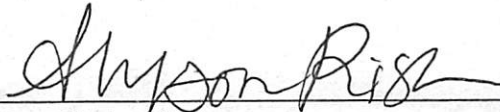
Items Received:	Petitions
Date Received:	March 30, 2022
By:	Hand Delivery
Filing Fees Received:	6 \$25

The docket numbers shown above are assigned to these matters and should  
be placed on all subsequent correspondence.

Copies of your petitions are being sent to the Office of General Counsel of the Wisconsin Department of Revenue and the clerk of the municipality listed on the Notices of Determination.

Dated at Madison, Wisconsin, this 31st day of March, 2022.

**WISCONSIN TAX APPEALS COMMISSION**



Alyson Rish, Clerk  
5005 University Avenue - Suite 110  
Madison, Wisconsin 53705  
608-266-1391

*Please note that the files of the Tax Appeals Commission may be subject to open records request. Parties should keep this in mind when submitting documentation to the Commission and should avoid the inclusion of non-essential personal information, such as social security numbers and tax returns.*

For guidance in these proceedings, please visit [www.wisbar.org/taxappeals](http://www.wisbar.org/taxappeals) or see Ch. 73.01 of the Wisconsin Statutes and Wisconsin Administrative Code Chapter TA 1 - Practice and Procedures before the Tax Appeals Commission.

cc: Attorney Don M. Millis  
Christopher Haltom w/enc.  
Celestine Jeffreys w/enc.  
Charlotte Nagel w/enc.  
Meredith Debruin w/enc.  
Wisconsin Dept. of Revenue w/enc.

## STATE OF WISCONSIN

## TAX APPEALS COMMISSION

Georgia-Pacific Corrugated LLC  
Tax Dept.  
P.O. Box 105681  
Atlanta, GA 30348-5681

Petitioner,

vs.

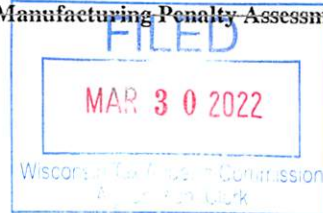
WISCONSIN DEPARTMENT OF REVENUE  
PO BOX 8907  
MADISON, WISCONSIN 53708  
Respondent.

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

(Personal Property Assessment)

(Real Property Assessment)

(Manufacturing Penalty Assessment)



22-MP-121

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: February 2, 2022

1.	Full name, address & telephone number of petitioner: Georgia-Pacific Corrugated LLC Attn: Sasha Oberbeck - Property Tax P.O. Box 105681 Atlanta, GA 30348-5681	2.	Computer nos. shown on Assessment notice:  81-59-281-P-000013314						
3.	Address of personal property:  1927 Erie Avenue	4.	Assessment date:  06/14/2021						
5.	Value as determined by the State Board of Assessors: (Personal Property Assessment Only)								
	<table border="1"> <tr> <td>Manufacturer's stock</td> <td>Furniture &amp; fixtures \$78,600</td> </tr> <tr> <td>Boats &amp; watercraft</td> <td>All others \$1,600</td> </tr> <tr> <td>Machinery &amp; equipment \$471,900</td> <td>Total value \$552,100</td> </tr> </table>			Manufacturer's stock	Furniture & fixtures \$78,600	Boats & watercraft	All others \$1,600	Machinery & equipment \$471,900	Total value \$552,100
Manufacturer's stock	Furniture & fixtures \$78,600								
Boats & watercraft	All others \$1,600								
Machinery & equipment \$471,900	Total value \$552,100								
6.	Value as determined by the State Board of Assessors: (Real Property Assessment Only)								
	<table border="1"> <tr> <td>Land</td> <td></td> </tr> <tr> <td>Improvement</td> <td></td> </tr> <tr> <td>Total</td> <td></td> </tr> </table>			Land		Improvement		Total	
Land									
Improvement									
Total									
7.	Penalty amount: (Manufacturing Penalty Assessment Only)								
	Date Wisconsin Standard Manufacturing Property Report Form was filed:								

COPY



8.	<p>On a separate sheet, please provide a statement of the nature of the petitioner's objection and the facts upon which petitioner relies.</p> <p>The assessment includes exempt property and greatly inflates the value of the personal property in the owner's possession.</p>													
9.	<p>Petitioner's opinion of the value as of the assessment date: (Real Property Assessment Only)</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td style="width: 30%; padding: 5px;">Land</td> <td style="width: 70%;"></td> </tr> <tr> <td style="padding: 5px;">Improvements</td> <td></td> </tr> <tr> <td style="padding: 5px;">Total</td> <td></td> </tr> </table>		Land		Improvements		Total							
Land														
Improvements														
Total														
10.	<p>Petitioner's opinion of the value as of the assessment date: (Personal Property Assessment Only)</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px;">Manufacturer's stock</td> <td style="width: 50%; padding: 5px;">Furniture &amp; fixtures</td> </tr> <tr> <td></td> <td style="padding: 5px;">\$64,729</td> </tr> <tr> <td style="padding: 5px;">Boats &amp; watercraft</td> <td style="padding: 5px;">All others</td> </tr> <tr> <td></td> <td style="padding: 5px;">\$1,600</td> </tr> <tr> <td style="padding: 5px;">Machinery &amp; equipment</td> <td style="padding: 5px;">Total value</td> </tr> <tr> <td style="padding: 5px;">\$111,005</td> <td style="padding: 5px;">\$177,334</td> </tr> </table>		Manufacturer's stock	Furniture & fixtures		\$64,729	Boats & watercraft	All others		\$1,600	Machinery & equipment	Total value	\$111,005	\$177,334
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	\$64,729													
Boats & watercraft	All others													
	\$1,600													
Machinery & equipment	Total value													
\$111,005	\$177,334													
11.	<p>Was subject property appraised within the past 5 years? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If Yes</p> <p>A. Date of appraisal:</p> <p>B. Appraised value:</p> <p>C. Name and address of appraiser:</p> <p>D. Will testimony concerning this appraisal be presented at the hearing?</p> <p style="text-align: center;"><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>E. If so, will a copy of the appraisal be offered? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>F. Will comparable sales be offered as evidence at the hearing?</p> <p style="text-align: center;"><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p style="margin-top: 20px;">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.</p>													
12.	<p>Name, address and telephone number of the petitioner's representative, if any:</p> <p>Don M. Millis, Kristina Somers, Sara R. Rapkin, Shawn E. Lovell, and Karla M. Nettleton  Reinhart Boerner Van Deuren s.c.  22 E. Mifflin Street, Suite 700, Madison, WI 53703</p>	<p>Signature of owner/representative:</p> <p style="text-align: center;"><i>Kristina Somers</i></p>												

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:

Dated: March 28, 2022

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

(608) 266-1391