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Res. No. 105- 22 - 23. By Alderpersons Mitchell and Filicky-Peneski.  
December 5, 2022.

A RESOLUTION authorizing the issuance of a refund for excess property tax payable to Sheboygan Paper Box Co. related to 2020 and 2021 real estate taxes for Parcel No. 59281318401.

WHEREAS, Sheboygan Paper Box Co. owns manufacturing property in the City; and

WHEREAS, unlike other real property, manufacturing property in Wisconsin is assessed by the Wisconsin Department of Revenue; and

WHEREAS, Sheboygan Paper Box Co. challenged its property assessment related to Parcel No. 59281318401 for the years 2020 and 2021, but paid their tax in full pending settlement of its challenge, as required by law; and

WHEREAS, the Wisconsin Department of Revenue and Sheboygan Paper Box Co. entered into an agreement to reduce the total full value assessment for said property in an amount that resulted in an overpayment of tax by Sheboygan Paper Box Co. in 2020 of \$6,631.62 and in 2021 of \$6,311.47; and

WHEREAS, Wis. Stat. § 70.511(2)(b) obligates the City to refund to Petitioner the full amount of said overpayments; and

WHEREAS, the State of Wisconsin has denied a chargeback to the City of Sheboygan from taxing jurisdictions under Wisconsin State Law sec. 74.41(1m) since the assessment error is located on property in a TID with a positive increment.

FYP

NOW, THEREFORE, BE IT RESOLVED: That the Finance Director is authorized and directed to rescind 2020 and 2021 real estate taxes in the amount of \$12,943.09 for Parcel No. 59281318401 and refund the parcel owner, Sheboygan Paper Box Co., the rescinded amount from the General Fund Taxroll Adjustment Account (Account No. 101150-580250).

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I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

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

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