

## CITY OF SHEBOYGAN

### REQUEST FOR FINANCE AND PERSONNEL COMMITTEE CONSIDERATION

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**ITEM DESCRIPTION:** Res. No. 105-22-23 by Alderpersons Mitchell and Filicky-Peneski 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.

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**REPORT PREPARED BY:** Finance Director Kaitlyn Krueger

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**REPORT DATE:** December 8, 2022

**MEETING DATE:** December 12, 2022

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#### FISCAL SUMMARY:

Budget Line Item: N/A  
Budget Summary: N/A  
Budgeted Expenditure: N/A

#### STATUTORY REFERENCE:

Wisconsin Statutes: N/A  
Municipal Code: N/A

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#### BACKGROUND / ANALYSIS:

Wisconsin State Statute 74.33 states that property taxes may be rescinded and refunded to the parcel owner upon discovery that a clerical error has been made. When taxes are rescinded, the State of Wisconsin will review the request and may authorize the City of Sheboygan to chargeback other taxing jurisdictions.

#### STAFF COMMENTS:

After the settlement of a lawsuit with the Wisconsin Department of Revenue, it was determined that Sheboygan Paper Box Co. was overtaxed in 2020 and 2021, by \$6,361.62 and 6,311.47, respectively, on parcel 59281318401. The State of Wisconsin has denied the City of Sheboygan to chargeback the overlapping taxing jurisdictions due to the parcel being within a Tax Increment District that has a positive value.

#### ACTION REQUESTED:

Motion to recommend the Common Council approve Res. No. 105-22-23 by Alderperson Mitchell and Filicky-Peneski.

#### ATTACHMENTS:

- I. Res. No. 105-22-23