

**CITY OF SHEBOYGAN
RESOLUTION 112-23-24**

BY ALDERPERSONS MITCHELL AND FILICKY-PENESKI.

DECEMBER 4, 2023.

A RESOLUTION authorizing the issuance of a refund for excess property tax payable to Sheboygan Outboard Club related to 2022 real estate tax for Parcel No. 59281895368P.

WHEREAS, an error by the assessor in the assessed value of Parcel No. 59281895368P resulted in a tax overpayment by Sheboygan Outboard Club in 2022 of \$479.59; and

WHEREAS, the error was a double assessment of certain improvements on the leased land property in the City, and is therefore considered a palpable error pursuant to state statutes; and

WHEREAS, Wis. Stat. § 74.33 directs the excess property tax payment be refunded in the event of palpable errors; and

WHEREAS, a chargeback request will be filed with the State of Wisconsin which will be denied due to the fact that the parcel described is within a Tax Increment District and the City withholds all increment for parcels within this boundary.

NOW, THEREFORE, BE IT RESOLVED: That the Finance Director is authorized and directed to rescind 2022 real estate taxes in the amount of \$479.59 for Parcel No. 59281895368P and refund the parcel owner, Sheboygan Outboard Club, the rescinded amount from General Fund - Finance – Tax Roll Adjustments (Account No. 101150-580250).

PASSED AND ADOPTED BY THE CITY OF SHEBOYGAN COMMON COUNCIL

Presiding Officer

Attest

Ryan Sorenson, Mayor, City of
Sheboygan

Meredith DeBruin, City Clerk, City of
Sheboygan