

VI

R. C. No. 23 - 23 - 24. By FINANCE AND PERSONNEL COMMITTEE. June 19, 2023.

Your Committee to whom was referred R. O. No. 12-23-24 by City Clerk submitting a Petition for Review received from the State of Wisconsin Tax Appeals Commission in the matter of Georgia-Pacific Corrugated, LLC v. 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

22

R. O. No. 12 - 23 - 24. By CITY CLERK. June 5, 2023.

Submitting a Petition for Review received from the State of Wisconsin Tax Appeals Commission in the matter of Georgia-Pacific Corrugated, LLC v. Wisconsin Department of Revenue.

FHP

CITY CLERK

STATE OF WISCONSIN
TAX APPEALS COMMISSION

COPY

GEORGIA-PACIFIC CORRUGATED, LLC,

DOCKET NO. 23-MP-119

Petitioner,

v.

WISCONSIN DEPARTMENT OF REVENUE,

ACKNOWLEDGMENT
OF RECEIPT

Respondent.

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

Item Received: Petition and Filing Fee

Date Received: April 24, 2023

By: Courier

Filing Fee Received: \$25

The docket number shown above is assigned to this matter and should be placed on all subsequent correspondence.

Copies of your petition are being sent to the Office of General Counsel of the Wisconsin Department of Revenue and the clerk of the municipality listed on the Notice of Determination, if the Determination is present.

Dated at Madison, Wisconsin, this 26th day of April, 2023.

WISCONSIN TAX APPEALS COMMISSION



Lilliandra Allison, Clerk
WI Tax Appeals Commission
101 E. Wilson Street, 5th Floor
Madison, WI 53703
(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 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
Meredith Debruin, City of Sheboygan, w/ enc.
Wisconsin Dept. of Revenue w/enc.

April 24, 2023

Don M. Millis
Direct Dial: 608-229-2234
dmillis@reinhartlaw.com

DELIVERED BY MESSENGER

Ms. Lilliandra Allison, Clerk
Wisconsin Tax Appeals Commission
DOA Building, 5th Floor
101 E. Wilson Street
Madison, WI 53703

FILED

APR 24 2023

Wisconsin Tax Appeals Commission
Nicole Allee - Legal Assistant

23-MP-119

Dear Ms. Allison:

Re: *Georgia-Pacific Corrugated, LLC*
Appeal No. 81-097-PPO-22

Enclosed please find an original and four copies of a Petition for Review filed in the above-referenced matter, along with the appropriate filing fee. Please date stamp the copy and return it to the awaiting messenger.

Thank you for your attention to this matter. Please contact me if you have any questions.

Sincerely,



Don M. Millis

Encs.

49331517

COPY

STATE OF WISCONSIN

TAX APPEALS COMMISSION

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

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

(Personal Property Assessment)

~~(Real Property Assessment)~~

~~(Manufacturing Penalty Assessment)~~

Petitioner,

vs.

WISCONSIN DEPARTMENT OF REVENUE
PO BOX 8907
MADISON, WISCONSIN 53708

Respondent.

23-MP-119

APR 24 2023

Wisconsin Tax Appeals Commission
Nicole Allee - Legal Assistant

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: March 8, 2023

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: 06/13/2022												
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 & fixtures</td></tr><tr><td></td><td>\$58,900</td></tr><tr><td>Boats & watercraft</td><td>All others</td></tr><tr><td></td><td>\$500</td></tr><tr><td>Machinery & equipment</td><td>Total value</td></tr><tr><td>\$379,200</td><td>\$438,600</td></tr></table>		Manufacturer's stock	Furniture & fixtures		\$58,900	Boats & watercraft	All others		\$500	Machinery & equipment	Total value	\$379,200	\$438,600
Manufacturer's stock	Furniture & fixtures												
	\$58,900												
Boats & watercraft	All others												
	\$500												
Machinery & equipment	Total value												
\$379,200	\$438,600												
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="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width: 40%; padding: 5px;">Land</td> <td style="width: 60%;"></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="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width: 50%; padding: 5px;">Manufacturer's stock</td> <td style="width: 50%; padding: 5px;">Furniture & fixtures</td> </tr> <tr> <td style="padding: 5px;"></td> <td style="padding: 5px;">\$58,900</td> </tr> <tr> <td style="padding: 5px;">Boats & watercraft</td> <td style="padding: 5px;">All others</td> </tr> <tr> <td style="padding: 5px;"></td> <td style="padding: 5px;">\$500</td> </tr> <tr> <td style="padding: 5px;">Machinery & equipment</td> <td style="padding: 5px;">Total value</td> </tr> <tr> <td style="padding: 5px;">\$111,005</td> <td style="padding: 5px;">\$170,405</td> </tr> </table>		Manufacturer's stock	Furniture & fixtures		\$58,900	Boats & watercraft	All others		\$500	Machinery & equipment	Total value	\$111,005	\$170,405
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Boats & watercraft	All others													
	\$500													
Machinery & equipment	Total value													
\$111,005	\$170,405													
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 E. Somers, Sara R. Rapkin, and Shawn E. Lovell 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 E. 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: April 24, 2023

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

 (608) 266-1391

STATE BOARD OF ASSESSORS
NOTICE OF DETERMINATION

GEORGIA PACIFIC CORRUGATED LLC, PETITIONER
APPEAL NO. 81-097-PPO-22
STATE IDENTIFICATION NO. 81-59-281-P-000013314

COPY

VS

WISCONSIN DEPARTMENT OF REVENUE, RESPONDENT

TO:
GEORGIA PACIFIC CORRUGATED LLC
PO BOX 105681
ATLANTA GA 30348-5681

AND:
MEREDITH DEBRUIN - CLERK
C SHEBOYGAN
828 CENTER AVE
SHEBOYGAN WI 53081-4442

PLEASE TAKE NOTICE that the objection to the 2022 assessment for the above-listed account has been reviewed by the State Board of Assessors pursuant to sec. 70.995 (8)(a), Wis. Stats., and that this Board has determined that the property in question be assessed as follows:

AGGREGATE RATIO: 0.926227788

	ORIGINAL 2022 FULL VALUE ASSESSMENT	REVISED 2022 FULL VALUE ASSESSMENT	ORIGINAL 2022 EQUATED VALUE ASSESSMENT	REVISED 2022 EQUATED VALUE ASSESSMENT
Boats & Watercraft	\$ 0	No Change	\$ 0	No Change
Machinery & Equipment	\$379,200	No Change	\$351,200	No Change
Furniture & Fixtures	\$58,900	No Change	\$54,600	No Change
All Other	\$500	No Change	\$500	No Change
Buildings on Leased Land	\$ 0	No Change	\$ 0	No Change
Total	\$438,600	No Change	\$406,300	No Change

Interest per sec. 70.511(2)(b), Wis. Stats., is not applicable. No refund of property tax is required. The 2022 assessment was sustained by the state board of assessors.

You shall be deemed to have accepted this determination unless you notify the Wisconsin Tax Appeals Commission (TAC) of your desire to present testimony before that Commission challenging the assessed value here determined. The proper forms may be obtained by writing or calling:

Address: Wisconsin Tax Appeals Commission
101 E Wilson St 5th Floor
Madison, WI 53703-3405
Phone: (608) 266-1391

APPEALS MUST BE FILED WITH THE TAX APPEALS COMMISSION WITHIN 60 DAYS OF THE DATE ON THIS ORDER as set forth in sec. 73.01(5), Wis. Stats.

Dated at Madison, Wisconsin, this 8th day of March 2023.

cc: Don M Millis, Agent for Owner
Lilliandra Allison (TAC)
Green Bay Manufacturing & Utility District Office

STATE OF WISCONSIN
STATE BOARD OF ASSESSORS

By:

Timothy J. Drascic, Chairman