



R. O. No. _____ - 22 - 23. By CITY CLERK. September 6, 2022.

Submitting a document from the Wisconsin State Board of Assessors regarding a Personal Property Objection received from Georgia Pacific Corrugated LLC on August 12, 2022.

CITY CLERK



State of Wisconsin • STATE BOARD OF ASSESSORS

2135 RIMROCK RD MADISON WI 53713

Mailing Address:
PO Box 8971 #6-97
Madison, WI 53708-8971
Phone: (608) 267-7788
Fax: (608) 264-6897

Copy to Municipal Clerk:

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

Appellant:

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

Copy of Manufacturer's Objection Acknowledgement

Appeal No.	81-097-PPO-22	Municipality	C Sheboygan
Property Location	1927 Erie Ave	State ID No.	81-59-281-P-000013314
Date Filed	August 15, 2022	Supplemental Date	October 14, 2022

The Wisconsin State Board of Assessors (BOA) received your Personal Property Objection on August 12, 2022. We will review your objection to determine if it meets the statutory filing requirements.

BOA may deny your objection if any of the following exist

- Your 2022 manufacturing self-reporting form for the parcel or account was not filed by the due date (sec. 70.995(12)(a), Wis. Stats.)
- Objection was not filed within the 60-day limit (sec. 70.995(8)(b)1, Wis. Stats.)
- Reasons for the objection, your estimate of full market value, and the basis for your estimate are not stated on the state prescribed objection form (sec. 70.995(8)(c)1, Wis. Stats.)
- Filing fee, if required, was not submitted (sec. 70.995, Wis. Stats.)
- Your filing was incomplete (no "Date Filed" above, see back page)

Additional Information

See the back page for information on next steps, supplemental information and additional resources.

Questions?

- Contact (Position Vacant) at (920) 448-5191
- Refer to the above appeal number when discussing this objection

State of Wisconsin
State Board of Assessors

Krista Zettle, Clerk / August 15, 2022

enclosure: Copy of objection form

cc: Green Bay Manufacturing & Utility District Office

Manufacturing Assessment Appeal Information

The manufacturer listed on the front of this document filed a Personal Property objection with the Wisconsin State Board of Assessors (BOA). If a manufacturer appeals their assessment to the BOA and the municipality does not agree with the manufacturer's appeal, the municipality may appeal the same property (cross appeal) to the BOA.

What should your municipality do next?

1. Under sec. 70.995(8)(d), Wis. Stats., a municipality affected by an objection may file an appeal to that objection within 15 days after the date filed of **August 15, 2022**
2. Your municipality's governing body should consider whether to file a cross appeal
3. Attach two dated copies of the governing body's authorization (order) with the objection form (Provide within 60 days of filing the cross appeal)

What happens at the BOA level?

1. BOA assigns the appeal to the Manufacturing & Utility District Office where the property is located.
Note: When you discuss the appeal, refer to the appeal number **81-097-PPO-22**.
2. The district office reviews the information and determines the next course of action. A district specialist may do one of the following:
 - a. Contact the manufacturer for clarification or additional information
 - b. Schedule an appointment to inspect the manufacturing property
 - c. Make a recommendation after reviewing the information provided, along with any other available information
3. BOA will meet to review the district specialist analysis and all the information provided
4. BOA will notify you by mail of its determination
5. If you are not satisfied with the BOA's decision, you have 60 days to appeal to the TAC. At a hearing before the TAC, you will have the opportunity to give direct testimony regarding your position and the activities taking place there.

Manufacturing BOA Appeal Guide

For more information, review the Guide to Manufacturing Board of Assessor Appeals (prop066) on the Wisconsin Department of Revenue's website, located at: revenue.wi.gov/pubs/slf/prop066.pdf.

Form
PA-131

**Objection to
Manufacturing Personal Property Assessment**

Wisconsin
Department of Revenue

■ Complete all sections

■ See Filing Requirements on page 2

Section 1: Who is filing this objection? (check one)

☒ Property owner/agent *

☐ Municipality/agent *

*If agent, submit current Agent Authorization Form (PA-105) with this form

Section 2: Property Owner and Property Information

Property owner name (on assessment notice) Georgia-Pacific Corrugated, LLC			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County Sheboygan
Mailing address Attn: Sasha Oberbeck - Property Tax, PO Box 105681			Street address of property 1927 Erie Avenue		
City Atlanta	State GA	Zip 30348-5681	City Sheboygan	State WI	Zip

Section 3: Contact Information

Name / title (owner, agent, officer) Don Millis, Kristina Somers, Sara Rapkin, Shawn Lovell & Karla Nettleton			Company name Reinhart Boerner Van Deuren s.c.		
Mailing address 22 E. Mifflin Street, Suite 700			Phone (608) 229 - 2200		Fax (608) 229 - 2100
City Madison	State WI	Zip 53703	Email dmillis@reinhartlaw.com		





Section 4: Assessment Information and Opinion of Value

Date of Personal Property Assessment Notice (mm-dd-yyyy) 06 - 13 - 2022		State ID no. (on notice) 8 1 5 9 2 8 1 p 0 0 0 0 1 3 3 1 4	
Assessment as shown on notice:		Your opinion of value:	
Boats and watercraft	0	Boats and watercraft	0
Machinery and equipment	379,200	Machinery and equipment	111,005
Furniture and fixtures	58,900	Furniture and fixtures	58,900
All other personal property	500	All other personal property	500
Buildings on leased land	0	Buildings on leased land	0
Total	438,600	Total	170,405

Section 5: Reason for Objection and Basis of Estimate

Reason(s) for your objection: (Attach additional sheets if needed) The assessment includes exempt property and greatly inflates the value of the personal property in the owner's possession.	Basis for your opinion of value: (Attach additional sheets if needed) The opinion of value represents petitioner's estimate of the personal property value after removal of exempt personal property that is included in the assessment.
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Section 6: Submitting Additional Information

Under state law (sec. 70.995(8)(c)2., Wis. Stats.), you may submit additional information to the State Board of Assessors (BOA) within 60 days of your appeal. <input type="checkbox"/> I hereby waive my right to provide additional information to the BOA under sec. 70.995(8)(c)2., Wis. Stats.		<p>For Department Use Only</p> <p>BOA# _____</p> 				
<p>I, the undersigned, declare under penalties of law that I have personally examined this form and supplemental documents. To the best of my knowledge and belief it is true, correct and complete.</p> <table border="1"> <tr> <td rowspan="3">Owner / Authorized Agent Sign Here</td> <td>Name (please print) Don M. Millis</td> <td rowspan="3">Date (mm-dd-yyyy) 08 - 12 - 2022</td> </tr> <tr> <td>Signature </td> </tr> <tr> <td>Company or title Reinhart Boerner Van Deuren s.c.</td> </tr> </table>			Owner / Authorized Agent Sign Here	Name (please print) Don M. Millis	Date (mm-dd-yyyy) 08 - 12 - 2022	Signature 
Owner / Authorized Agent Sign Here	Name (please print) Don M. Millis	Date (mm-dd-yyyy) 08 - 12 - 2022				
	Signature 					
	Company or title Reinhart Boerner Van Deuren s.c.					

COPY

Wisconsin Department of Revenue
Manufacturing & Utility Bureau
200 N Jefferson St Ste 126
Green Bay, WI 54301-5100

004334
GEORGIA PACIFIC CORRUGATED LLC
TAX DEPT
PO BOX 105681
ATLANTA GA 30348-5681

See other side for appeal procedures

Wisconsin Department of Revenue
Manufacturing & Utility Bureau
200 N Jefferson St Ste 126
Green Bay, WI 54301-5100

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PO BOX 105681
ATLANTA GA 30348-5681

See other side for appeal procedures

Wisconsin Department of Revenue / Manufacturing & Utility Bureau
2022 Notice of Personal Property Assessment

Notice date Jun 13, 2022
State ID no. 81-59-281-P000013314
County of 81-59 Sheboygan
Taxation district 281 C of Sheboygan
DOR account no. 000013314
Site description
Site address 1927 Erie Ave
School code 595271
Special districts

Boats & watercraft	\$	0
Machinery & equipment		379,200
Furniture & fixtures		58,900
All other		500
Buildings on leased land		0
Total	\$	438,600

Contact Information

If you have any questions, contact the Manufacturing & Utility Bureau District
Office in your area at mfgtel81@wisconsin.gov or (920) 448-5191.

MFGAA105WI (R. 03-18)

Wisconsin Department of Revenue / Manufacturing & Utility Bureau
2022 Notice of Personal Property Assessment

Notice date Jun 13, 2022
State ID no. 81-70-266-P000014030
County of 81-70 Winnebago
Taxation district 266 C of Oshkosh
DOR account no. 000014030
Site description
Site address 411 413 E Murdock Ave
School code 704179
Special districts

Boats & watercraft	\$	0
Machinery & equipment		75,400
Furniture & fixtures		13,700
All other		1,200
Buildings on leased land		0
Total	\$	90,300

Contact Information

If you have any questions, contact the Manufacturing & Utility Bureau District
Office in your area at mfgtel81@wisconsin.gov or (920) 448-5191.

MFGAA105WI (R. 03-18)

Wisconsin Department of Revenue / Manufacturing & Utility Bureau
2022 Notice of Real Property Assessment

Notice date Jun 13, 2022
State ID no. 81-59-281-R000001314
County of 81-59 Sheboygan
Taxation district 281 C of Sheboygan
DOR parcel no. 000001314
Local parcel no. 59281215500
Site description
Site address 1927 Erie Ave
School code 595271
Special districts

Land	\$	488,300
Improvements:		1,845,000
Total	\$	2,333,300

Contact Information

If you have any questions, contact the Manufacturing & Utility Bureau District
Office in your area at mfgtel81@wisconsin.gov or (920) 448-5191.

MFGAA105WI (R. 03-18)

Agent Authorization

for Property Assessment Appeals

If an agent is representing the property owner or municipality, the property owner or municipality must provide prior written authorization for the agent to represent the company or municipality when contacting the reviewing authority.

Section 1: Property Owner and Property Information

Company/property owner name Georgia-Pacific Corrugated LLC			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County
Mailing address Attn: Sasha Oberbeck - Property Tax, PO Box 105681			Enter municipality → Sheboygan		Sheboygan
Street address of property 1927 Erie Avenue					
City Atlanta	State GA	Zip 30348-5681	City Sheboygan	State WI	Zip
Parcel number DOR No. 000013314	Phone () -	Email			Fax () -

Section 2: Authorized Agent Information

Name / title Don Millis, Kristina Somers, Sara Rapkin, Shawn Lovell & Karla Nettleton			Company name Reinhart Boerner Van Deuren s.c.		
Mailing address 22 E. Mifflin Street, Suite 700, Madison, WI 53703			Phone (608) 229 - 2200		Fax (608) 229 - 2100
City Madison	State WI	Zip 53703	Email dmillis@reinhartlaw.com		

Section 3: Agent Authorization

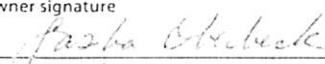
Agent Authorized for: (check all that apply)	Enter Tax Years of Authorization
<input checked="" type="checkbox"/> Manufacturing property assessment appeals (BOA)	<u>2019 and future tax years until revoked in writing</u>
<input type="checkbox"/> Access to manufacturing assessment system (MAS)	_____
<input type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals	_____
<input type="checkbox"/> Municipal Board of Review	_____
<input type="checkbox"/> Other _____	_____
Authorization expires: _____ (unless rescinded in writing prior to expiration) (mm - dd - yyyy)	
Send notices and other written communications to: (check one or both) <input checked="" type="checkbox"/> Authorized Agent <input checked="" type="checkbox"/> Property Owner	

Section 4: Agreement/Acceptance

I understand, agree and accept:

- The assessor's office may divulge to the agent any information it may have on file concerning this property
- My agent has the authority and my permission to accept a subpoena concerning this property on my behalf, but this grant of authority and permission does not cure or waive any defect in the subpoena or the manner in which it was served
- Signing this document does not relieve me of personal responsibility for timely reporting changed to my property and paying taxes, --or penalties for failure to do so, as provided under Wisconsin tax law.
- A photocopy and/or faxes copy of this completed form has the same authority as a signed original.
- If signed by a corporate officer, partner, or fiduciary on behalf of the owner, I certify that I have the power to execute this Agent Authorization form.

Section 5: Owner Grants Authorization

Owner Sign Here ▶	Owner name (please print) Sasha Oberbeck	
	Owner signature 	
	Company or title Tax Manager	Date (mm-dd-yyyy) 08-05-2020