

II
R. O. No. 131 - 22 - 23. By CITY CLERK. April 5, 2023

Submitting a Notice of Determination from the State Board of Assessors in the matter of the Appeal of Georgia Pacific Corrugated LLC sustaining the assessed value of the property as previously determined.

CITY CLERK

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

In accordance with sec. 70.995(8)(a), Wis. Stats., determinations made by the Wisconsin State Board of Assessors (BOA) may be appealed by both the taxpayer and the municipality. Appeals must be made to the Wisconsin Tax Appeals Commission within 60 days of the issuance date of the Board of Assessor Determination. The Tax Appeals Commission will contact you after receiving the appeal. If you need to confirm that there is no further appeal, the Tax Appeals Commission contact number is (608) 266-1391. For more information on the Tax Appeals Commission, visit their website at: <https://taxappeals.wi.gov/>

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When the BOA issues a determination, the following items should be considered:

Assessed Value

Municipality

- If the assessed value is **sustained** - no further action is required.
- If the assessed value is **reduced**, after the delivery of the equated assessment roll, change the equated assessment roll value for the appropriate year using the procedure found in sec. 70.48, Wis. Stats.
- If the assessed value is **increased**, after delivery of the equated assessment roll, the Wisconsin Department of Revenue (DOR) will add the value as omitted property on the next year's roll.

Note: When the appeal is ultimately resolved, remove the appeal pending notice from the original equated assessment roll.

Property Tax

Taxpayer

- If the assessed value is **sustained**, no further action; no change in taxes.
- If the assessed value is **reduced**, and your tax bill was based on the reduced assessment, no further action is required.
- If the assessed value is **reduced**, and your tax bill was based on the original assessment, sec. 70.511, Wis. Stats., applies. Send a claim for a refund of excess taxes paid plus interest (if applicable) to the municipal clerk. Claims filed on or before November 1 shall be payable no later than the 2nd January 31 after the claim is filed. (If a further appeal results in an additional assessment change, DOR will notify you of that change).
- If the assessed value is **increased**, and your tax bill was based on the original assessment, DOR will send you a Notice of Omitted Property Assessment (during the next assessment year) for the increase, and the municipality will bill you for the additional taxes on the next tax roll.

Municipality

- If the assessed value is **sustained**, no change in taxes.
- If the assessed value is **reduced**, and the tax bill was based on the original assessment, refund the taxes and interest, if applicable (see below), in response to the taxpayer's claim. If the taxpayer files the claim on or before November 1, you must pay the refund by the following January 31. If taxes are refunded, the municipality may proceed under sec. 74.41, Wis. Stats., and file an "Inquiry Related to Rescinded or Refunded Taxes" (Form PC-201) with the DOR. Before you electronically submit Form PC-201, the amount of the rescinded/refunded tax for any single description of property in the tax roll for any one year must be \$250 or more. See DOR publication "Property Tax Refund Requests and the Chargeback Process" (Pub. PA-600) for more information on refunds and chargebacks. Questions regarding Form PC-201 can be emailed to lgs@revenue.wi.gov.
- If the assessed value is **increased**, and the tax bill was based on the original assessment, there is no change in original taxes. DOR will provide you with an Omitted Property Assessment Notice and Roll (with the next equated assessment roll).

Interest

Municipality

- If the assessed value is **reduced**, and the tax bill was based on the original assessment, interest must be paid to the taxpayer per sec. 70.511(2)(b) Wis. Stats., "...Interest on the claim shall be paid to the taxpayer when the claim is paid at the average annual discount rate determined by the last auction of 6-month U.S. treasury bills before the objection per day for the period of time between the time when the tax was due and the date that the claim was paid. If the taxpayer requests a postponement of proceedings before the reviewing authority, interest on the claim shall permanently stop accruing at the date of the request. If the hearing is postponed at the request of the taxpayer, the reviewing authority shall hold a hearing on the appeal within 30 days after the postponement is requested unless the taxpayer agrees to a longer delay. If the reviewing authority postpones the hearing without a request by the taxpayer, interest on the claim shall continue to accrue. No interest may be paid if the reviewing authority determines under s. 70.995(8)(a) that the value of the property was reduced because the taxpayer supplied false or incomplete information...". If the exception applies, it will be noted on the face of this determination.
- Interest rates can be found at the Federal Reserve Board: H.15 Release - Selected Releases and Historical Data (<http://www.federalreserve.gov/releases/h15/>)