

*****ATTACHMENTS*****

II

4.6

R. O. No. 133 - 19 - 20. By CITY CLERK. January 6, 2020.

Submitting a communication from Toby Watson, South Pier Real Estate Development, regarding individual's personal property tax being applied to another individual.

*Finances
Personnel*

CITY CLERK



South Pier Real Estate Development
2808 Kohler Memorial Drive, Suite 1, Sheboygan, WI 53081
920-918-7377 tobytylerwatson@gmail.com

January 2, 2020

City of Sheboygan
Mayor Vandersteen
828 Center Ave.
Sheboygan, WI 53081

RE: Individuals Personal Property Tax Being Applied To Another Individual

Dear Mayor Vandersteen,

Today, I attempted to obtain an electrical permit for my property at 2808 Kohler Memorial Drive, Sheboygan, WI. I had obtained a building renovation permit last week for a new wheelchair ramp without any problem, but today, the building inspection department stated there was a lien against my property and an amount owed for taxes.

I informed them I own this property free and clear from any liens and or mortgages. They informed me, there were two individuals who were tenants at my property in 2018, and that they did not pay their own "personal property" tax bill (i.e. for their own desk, computer, etc...).

I questioned why the City of Sheboygan was then attempting to stop my taking out a building permit due to someone else's bill, especially since it is not my bill and I have no control over another person, do not have any control or possession of that person's personal property. At first, I did not even recognize the name of these individuals when the clerk stated it to me.

The clerk indicated that Eric Ikoff owed the City .67 cents, and that Brian Dewey owed the City \$93.63 for their own personal property tax. Obviously I refused to pay someone else's bill, and as of today, we now do not have a permit and no improvement can begin.

The Building Inspection clerk transferred me to Mr. Chuck Adams, City Attorney, who informed me that Wisconsin statute indicates a city can place a lien against my building, and stop a permit, if a tenant or former tenant of a building does not pay their own personal property tax.

Now, I had already read the statute prior to calling him, and I could not find any such language. I specifically indicated I have no control or possession over someone else's personal property, and I requested he tell me what statute he was citing. He stated the City ordinance allows for the building inspection department to stop permits being issued because of a tenant not paying their bill, and he could not give me legal advice.

I then posed a hypothetical question to Mr. Adams, stating that if my tenant who rents a mailbox at my office building, for their food truck business, did not pay their personal property tax for their food trucks, was he telling me the city could and or would file a lien against my property, stop me from improving my property, and ultimately foreclose and take my building that I paid for in full, all because a guy who rented a mailbox did not pay there own personal property bill. Mr. Adams indicated the city could and the statue allows for this. When I again asked for the specific statue and ordinance, I was referred to my own attorney.

I do not believe the City of Sheboygan has the legal right to stop my building permit request, impose another person's bill upon me, and then literally take my personal property (a building!) because some else decided not to pay their own personal, their personal, property tax bill.

I would like to request the following:

- 1) **The ability to obtain an electrical permit for my office building, by having the amount owed by these old tenants be released from my property.**
- 2) **Obtain clarification as to the specific statue that states the city can force me to pay for another persons tax bill, especially when I have no control or possession over someone else's business and personal property.**
- 3) **Request that a specific resolution or ordinance be created preventing the stopping of building permits being obtained due to personal property taxes not being paid, which has nothing to do with the actual building and or the owner of a building.**
- 4) **Request that a specific resolution and or ordinance be created stating the city will only seek reimbursement from the original owing party that is listed on the personal property tax bill, and that the city will specifically not file a lien or see to foreclosure upon a landlords property for the failure of a tenant to pay their own tax bill, especially when that landlord has no control or possession of the tenants own personal property, whether it be stored on or off of the landlords physical property.**

The sovereignty and responsibility of an individual to care for themselves is of the utmost importance. Individuals need to be responsible for their own actions, and it becomes dangerous to our society when we attempt to make others responsible for the actions of others, especially when we have no actual control over those other individuals. The government should not attempt to make one person responsible for another man's liabilities, especially when someone has no control or that other individual and their actions. I can not believe this is even constitutional. I pay my taxes, I improve my properties, and I have no possession or control over other people's personal property, and I should not be held responsible to pay someone else's tax and debt. I will NEVER pay the .67 cents, and certainly not any more.

Please let me know how you wish me to proceed, as we have completed our building renovations, but are waiting now for some electrical upgrades to be performed. Frankly this type of city behavior gives me serious pause to doing more work, owning property and being a

developer. It is hard enough to navigate my own financial obligations, but to now think I could be held liable for the 200+ other tenants I have in the city, frankly, makes me cringe.

Regards,

Dr. Toby Watson, President
South Pier Real Estate Development

Cc
Atty. Josh McKinley

PERSONAL PROPERTY TAX BILL FOR 2010

BID #: 1290
Parcel #: 69281950226P
Alt. Parcel #:
DENEY, BRIAN
2808 KOHLER MEMORIAL DR STE 4
SHEBOYGAN WI 53081-3166

CITY OF SHEBOYGAN
 To view payments, property
 information, and maps go to
treasurer.sheboygancounty.com

Total Due For Full Payment
 By January 31, 2010
\$79.35
 -- OR --
Pay First Installment
 By January 31, 2010
\$79.35

Make Check Payable and Mail to:
CITY OF SHEBOYGAN
MARTY HALVERSON, FINANCE DIR
828 CENTER AVENUE
SHEBOYGAN WI 53081
920-459-3311



Year of this stub and include with your first or full payment. If receipt is needed, send a self-addressed stamped envelope.
 If payment is made by check, receipt is not valid until check has cleared all banks.

Municipality/Location	Collection Dates/Times	Bank Collection Site	Bank Collection Hours
City of Sheboygan	In person payments should be made at one of the 4 Wisconsin Bank & Trust locations in Sheboygan.	Wisconsin Bank & Trust Lobby 4210 Wisconsin 42 North, Sheboygan 656 N Taylor Street, Sheboygan 604 N 6th Street, Sheboygan 8220 S Business Drive, Sheboygan	Bring tax bill and payment. Mon-Fri: 9:00 to 4:00 No Sat collection. No Drive-Thru Payments. Closed 12/24/10 & 12/31/10. 12/22/10: 9:00-11:00 and 01/21/11.

Other Drop Off Sites: None
Drop Box: Located at Temporary City Hall - 600 N. 6th Street, Sheboygan
 12/24/10, 12/29/10, 12/31/10, 1/11/11
Date(s) Municipality Closed: www.sheboygancounty.gov - Click on property tax payment options banner on homepage. NOTE: Services fees will apply.
Online Payment: Email tax questions and receipt requests for: taxinfo@sheboygancounty.gov
Other Information: 920-459-3311
Telephone:



STATE OF WISCONSIN
PERSONAL PROPERTY TAX BILL FOR 2010
CITY OF SHEBOYGAN
SHEBOYGAN COUNTY

BILL NO. 1290
 Correspondence should refer to parcel number
PARCELS: 69281950226P

SEC 9 65

Property Address:
2808 KOHLER MEM DR

Assessed Value Land	Assessed Value Improvements	Total Assessed Value	Area	Acres	Ratio	Net Val	Land	Improvements	Total	Star
Personal	Property	3,110	0.9048			Personal	Property	3,400		A star in this box causes unpaid prior year taxes
Taxing Jurisdiction		2010 Est. City Able	2010 Est. State Able	2010 Net Tax	2010 Net Tax	% Tax Change	Gross Property Tax			
STATE OF WISCONSIN					0.00		First Dealer Credit			
SHEBOYGAN COUNTY		1,683,104			17.62	100.01	Lottery Credit			
CITY OF SHEBOYGAN		13,418,661			30.62	100.01	Net Property Tax			
SHEBOYGAN		59,766,611			28.17	100.01				
LTC		2,697,907			2.74	100.01				
Total			77,766,283		79.35	100.01				
			First Dealer Credit		79.35	100.01	TOTAL DUE FOR FULL PAYMENT			
			Lottery & Gaming Credit				PAY BY January 31, 2010			
			Net Property Tax				\$ 79.35			
School taxes reduced by school levy tax credit		\$6.13	SHEBOYGAN: No new tax description covers your property. This description is for property tax bill only and may not be a full legal description.				Net Assessed Value Tax		0.025511878	
DENEY, BRIAN										Warning: If not paid by due date, installment option to lend and total tax is delinquent subject to interest and, if applicable, penalty. Failure to pay on time. See reverse.
2808 KOHLER MEMORIAL DR STE 4										
SHEBOYGAN WI 53081-3166										

FOR INFORMATIONAL PURPOSES ONLY
 - Vote Approved Temporary Tax Increases

Total Additional Taxes Applied to Property 0.79
Total Additional Taxes 596,149.00
Year Increase Ends 2037

SEE REVERSE SIDE FOR IMPORTANT INFORMATION

CITY OF SHEBOYGAN
MARTY HALVERSON, FINANCE DIR
828 CENTER AVENUE
SHEBOYGAN WI 53081

TAX BILL ENCLOSED
 for 69281950226P

PRESORTED
FIRST CLASS MAIL
U.S. POSTAGE
PAID ONE DANCE
SHEBOYGAN WI
PERMIT 119

ADDRESS SERVICE REQUESTED



DENEY, BRIAN
2808 KOHLER MEMORIAL DR STE 4
SHEBOYGAN WI 53081-3166

PERSONAL PROPERTY TAX BILL FOR 2018

Bill #: 288
Parcel #: 59281820230P
Alt. Parcel #:
SICKHOFF, ERIC E
2808 KOHLER MEMORIAL DR STE A
SHEBOYGAN WI 53081-3177

CITY OF SHEBOYGAN
 To view payments, property
 information, and maps go to
treasurer.sheboycounty.com

Total Due For Full Payment
 By January 31, 2019
\$38.26
 .. OR ..
Pay First Installment
 By January 31, 2019
\$38.26

Make Check Payable and Mail to:
CITY OF SHEBOYGAN
MARTY HALVERSON, FINANCE DIR
828 CENTER AVENUE
SHEBOYGAN WI 53081
920-459-3311



Tear off this stub and include with your first or full payment. If receipt is needed, send a self-addressed stamped envelope.
 If payment is made by check, receipt is not valid until check has cleared all banks.

Municipality/Location	Collection Dates/Times	Bank Collection Site	Bank Collection Hours
City of Sheboygan	In person payments should be made at one of the 4 Wisconsin Bank & Trust locations in Sheboygan.	Wisconsin Bank & Trust Lobby 4310 Highway 43 North, Sheboygan	Bring tax bill and payment. Mon-Fri - 10:00 to 4:00
		634 S Taylor Drive, Sheboygan	No Self Collection
		604 W 6th Street, Sheboygan	No Drive-Thru Payments
		3220 S Business Drive, Sheboygan	Closed 12/24/18 to 1/2/19

Other Drop Off Sites:
Drop Box:
Dates Municipality Closed:
Online Payment:
Other Information:
Telephone:

None
 Located at Temporary City Hall - 606 N. 6th Street, Sheboygan
 12/24/18, 12/25/18, 12/31/18, 1/1/19
www.sheboycan.gov - Click on property tax payment options banner on homepage. NOTE: Service fees will apply.
 Email tax questions and receipt requests to: tcdrto@sheboycan.gov
 920-459-3311



STATE OF WISCONSIN
PERSONAL PROPERTY TAX BILL FOR 2018
CITY OF SHEBOYGAN
SHEBOYGAN COUNTY

BILL NO. 288
 Correspondence should refer to parcel number
PARCEL#: 59281820230P

SECTION 60

2808 KOHLER MEMORIAL DR

Assessed Value Land Personal	Ass'd Value Improvements Property	Total Assessed Value	Avg. Assmt. Ratio	2017 Net Tax	2018 Net Tax	% Tax Change	Total Est. Property Tax	Net Assessed Value Rate (Does NOT reflect credits)
1,500	1,500	3,000	0.9048				1,700	
Taxing Jurisdiction STATE OF WISCONSIN SHEBOYGAN COUNTY CITY OF SHEBOYGAN SHEBOYGAN LTC							Gross Property Tax First Dollar Credit Lottery Credit Net Property Tax	38.26 38.26
Total		76,350,325	77,766,283	12.89	38.26			
School taxes reduced by school levy tax credit 52.90 (Description in tax property tax bill only and may not be a full legal description.)							TOTAL DUE FOR FULL PAYMENT PAY BY January 31, 2019 \$ 38.26	Warning: If not paid by due date, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty. Failure to pay on time. See reverse.

SICKHOFF, ERIC E
2808 KOHLER MEMORIAL DR STE A
SHEBOYGAN WI 53081-3177

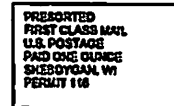
0.025511878

RETAIN THIS PORTION AS YOUR COPY
SEE REVERSE SIDE FOR IMPORTANT INFORMATION

FOR INFORMATIONAL PURPOSES ONLY
 - Voter Approved Temporary Tax Increases
Taxing Jurisdiction
SHEBOYGAN

Total Additional Taxes Applied to Property 0.18
Year Increase Ends 2017

CITY OF SHEBOYGAN
MARTY HALVERSON, FINANCE DIR
828 CENTER AVENUE
SHEBOYGAN WI 53081



TAX BILL ENCLOSED
for 59281820230P

ADDRESS SERVICE REQUESTED



SICKHOFF, ERIC E
2808 KOHLER MEMORIAL DR STE A
SHEBOYGAN WI 53081-3177

----- Forwarded message -----

From: Suhrke, Laurie <Laurie.Suhrke@sheboyganwi.gov>
Date: Thu, Jan 2, 2020 at 1:42 PM
Subject: 2018 Personal Property taxes
To: tobytylerwatson@gmail.com <tobytylerwatson@gmail.com>
Cc: Suhrke, Laurie <Laurie.Suhrke@sheboyganwi.gov>

January 2019

59281820230P	Taxes \$0.57	Interest/Penalty \$0.10	Total Due \$0.67
59281950226	Taxes \$79.35	Interest/Penalty \$14.28	Total Due \$93.63

Laurie Suhrke
Auditor/Analyst
City of Sheboygan

Laurie.Suhrke@sheboyganwi.gov
828 Center Avenue
Sheboygan, WI 53081
(920)-459-3314
www.SheboyganWI.gov

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CITY OF SHEBOYGAN

REQUEST FOR FINANCE AND PERSONNEL COMMITTEE CONSIDERATION

ITEM DESCRIPTION: Res. No. 141-19-20 by Alderpersons Donohue and Bohren, authorizing acceptance of \$120,000 in funds from Festival Foods towards the 2020, 2021, and 2022 City Independence Day celebrations.

REPORT PREPARED BY: Chad Pelishek, Director of Planning and Development

REPORT DATE: January 8, 2020

MEETING DATE: January 13, 2020

FISCAL SUMMARY:

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

STATUTORY REFERENCE:

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

BACKGROUND / ANALYSIS:

Festival Foods has been a sponsor of the City's Independence Day fireworks for the past nine years. Festival Foods sponsors fireworks in many of the markets they serve with grocery stores and contracts for fireworks displays in multiple markets across the state. City staff and Festival Foods prefer to enter into a three-year sponsorship and have accepted the city's application for sponsorship for three years, 2020, 2021, and 2022.

Under the agreement, Festival Foods contracts with a fireworks vendor, pays the bill and provides the City with a \$40,000 fireworks display on the 4th of July. In return, Visit Sheboygan, which manages the festivities on behalf of the City, promotes Festival Foods as a major sponsor in all propaganda and marketing for the event.

STAFF COMMENTS:

Festival Foods has sponsored \$360,000 in contributions towards fireworks for the past nine years and another \$120,000 for 2020, 2021, and 2022 and should be applauded for their investment in our community and for the success of this major event that draws 80,000+ people to the city.

ACTION REQUESTED:

Motion to recommend the Common Council adopt Res. No. 141-19-20, authorizing the acceptance of \$120,000 in funds from Festival Foods towards the 2020, 2021, 2022 City Independence Day celebrations.

ATTACHMENTS:

- I. Res. No. 141-19-20

Res. No. 141 - 19 - 20. By Alderpersons Donohue and Bohren. January 6, 2020.

A RESOLUTION authorizing the acceptance of \$120,000 in funds from Festival Foods towards the 2020, 2021, and 2022 City Independence Day celebrations.

WHEREAS, Festival Foods has assisted in sponsoring the city's annual fireworks show on July 4 for the past nine years; and

WHEREAS, Festival Foods has agreed to a three-year sponsorship contribution to coordinate and fund a \$40,000 fireworks show as part of these festivities as follows:

- 2020: \$40,000;
- 2021: \$40,000;
- 2022: \$40,000; and

WHEREAS, Visit Sheboygan, which has contracted with the City to coordinate the event, will include the Festival Foods logo on all marketing and promotional materials for the event.

NOW, THEREFORE, BE IT RESOLVED: That the appropriate city officials are authorized to accept the funds from Festival Foods for the 2020, 2021, and 2022 City Independence Day celebrations.

BE IT FURTHER RESOLVED: That on behalf of the City of Sheboygan, the Common Council applauds the continued commitment of Festival Foods towards the City's Independence Day celebrations.

Finance + Personnel

Myra Lynne Howler

James A. Boh

I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the _____ day of _____, 20____.

Dated _____ 20____. _____, City Clerk

Approved _____ 20____. _____, Mayor



December 19, 2019

Ms. Nina Winistorfer
Community Involvement Specialist
Festival Foods
1724 Lawrence Drive
De Pere, WI 54115

Dear Ms. Winistorfer

Thank you for your interest in sponsoring the City of Sheboygan 4th of July Freedom Fest event. We are grateful that Festival Foods has agreed to continue to fund the next three years of the fireworks show.

As was approved through your application process, Festival Foods has agreed to sponsor the City's Freedom Fest fireworks display in the amount of \$40,000 for 2020, \$40,000 for 2021 and \$40,000 for 2022. As a continuation of the previous years, Festival Foods agrees to contract and pay for fireworks show provided by an outside vendor at Sheboygan's lakefront.

Visit Sheboygan, Inc., is contracted with the City of Sheboygan to manage the Freedom Fest event and will provide promotional opportunities for the event utilizing Festival Foods logo.

On behalf of the City of Sheboygan, I wish to express our sincere thanks and gratitude for Festival Foods continued commitment to the City and to the visitors and citizens who live here and enjoy this wonderful event. Your generosity is directly responsible for the continued success of this event, which is anticipated and enjoyed by an estimated 80,000 people each year.

If you are in acceptance, please sign and date in the box below and email back to me at Chad.Pelishek@sheboyganwi.gov

Sincerely,

Chad Pelishek
Planning & Development Director

FESTIVAL FOODS AGREEMENT:

Title: Community Involvement Specialist

Date Signed: 1/2/2020