

*****ATTACHMENTS*****

II

3.1

R. O. No. 11 - 21 - 22. By CITY CLERK. May 17, 2021.

Submitting a communication from the State of Wisconsin Tax Appeals Commission regarding the filing of Petitions for Review of Determination by State Board of Assessors for Manufacturing Property in the matter of Georgia-Pacific Consumer Operations, LLC and Georgia-Pacific Corrugated, LLC v. Wisconsin Department of Revenue.

FP

CITY CLERK

STATE OF WISCONSIN
TAX APPEALS COMMISSION

GEORGIA-PACIFIC CONSUMER OPERATIONS LLC,

DOCKET NO. 21-MP-255,
21-MP-256, 21-MP-257,
21-MP-258, 21-MP-260

AND

GEORGIA-PACIFIC CORRUGATED, LLC

DOCKET NO. 21-MP-259

Petitioners,

v.

WISCONSIN DEPARTMENT OF REVENUE,

**ACKNOWLEDGMENT
OF RECEIPT**

Respondent.

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

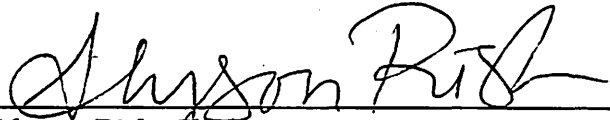
Items Received:	Petitions
Date Received:	May 5, 2021
By:	Ordinary Mail
Filing Fees Received:	6 \$25

The docket numbers shown above are assigned to these matters and should
be placed on all subsequent correspondence.

Copies of your petitions are being sent to the Office of General Counsel of
the Wisconsin Department of Revenue and the clerk of the municipality listed on the
Notices of Determination.

Dated at Madison, Wisconsin, this 5th day of May, 2021.

WISCONSIN TAX APPEALS COMMISSION



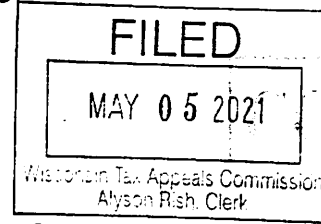
Alyson Rish, Clerk
5005 University Avenue - Suite 110
Madison, Wisconsin 53705
608-266-1391

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 Kristina E. Sommers
Meredith Debruin w/enc.
Kris Teske w/enc.
Stephanie Cheslock w/enc.
Wisconsin Dept. of Revenue w/enc.

STATE BOARD OF ASSESSORS
NOTICE OF DETERMINATION



GEORGIA-PACIFIC CORRUGATED LLC, PETITIONER
APPEAL NO. 81-255-PPO-20
STATE IDENTIFICATION NO. 81-59-281-P-000013314

VS

WISCONSIN DEPARTMENT OF REVENUE, RESPONDENT

JMP-259

TO:
GEORGIA-PACIFIC CORRUGATED LLC
TAX DEPT
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 2020 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: 0.810783011

	<u>ORIGINAL 2020 FULL VALUE ASSESSMENT</u>	<u>REVISED 2020 FULL VALUE ASSESSMENT</u>	<u>ORIGINAL 2020 EQUATED VALUE ASSESSMENT</u>	<u>REVISED 2020 EQUATED VALUE ASSESSMENT</u>
Boats & Watercraft	\$ 0	No Change	\$ 0	No Change
Machinery & Equipment	\$521,500	No Change	\$422,800	No Change
Furniture & Fixtures	\$87,100	No Change	\$70,600	No Change
All Other	\$17,900	No Change	\$14,500	No Change
Buildings on Leased Land	\$ 0	No Change	\$ 0	No Change
Total	\$626,500	No Change	\$507,900	No Change

Interest per sec. 70.511(2)(b), Wis. Stats., is not applicable. There is no refund of property tax.

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:

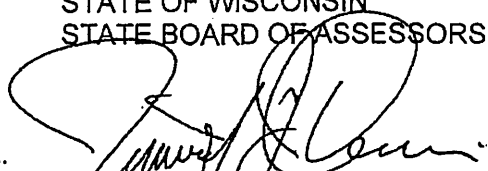
Wisconsin Tax Appeals Commission
5005 University Ave., Suite 110
Madison, WI 53705
(608) 266-1391

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 2021.

cc: Don Millis, Agent for Owner
Alyson Rish (TAC)
Green Bay Manufacturing & Utility District Office

STATE OF WISCONSIN
STATE BOARD OF ASSESSORS

By: 
Timothy J. Drascic, Chairman

Georgia-Pacific Corrugated LLC
 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.



21-MP-259

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, 2021

<p>1. Full name, address & telephone number of petitioner: Georgia-Pacific Corrugated LLC Attn: Sasha Oberbeck - Tax Dept. P.O. Box 105681 Atlanta, GA 30348-5681</p>	<p>2. Computer nos. shown on Assessment notice: 81-59-281-P-000013314</p>												
<p>3. Address of personal property: 1927 Erie Avenue</p>	<p>4. Assessment date: 06/08/2020</p>												
<p>5. Value as determined by the State Board of Assessors: (Personal Property Assessment Only)</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%;">Manufacturer's stock</td> <td style="width:50%;">Furniture & fixtures</td> </tr> <tr> <td></td> <td style="text-align: right;">\$87,100</td> </tr> <tr> <td>Boats & watercraft</td> <td>All others</td> </tr> <tr> <td></td> <td style="text-align: right;">\$17,900</td> </tr> <tr> <td>Machinery & equipment</td> <td>Total value</td> </tr> <tr> <td style="text-align: right;">\$521,500</td> <td style="text-align: right;">\$626,500</td> </tr> </table>		Manufacturer's stock	Furniture & fixtures		\$87,100	Boats & watercraft	All others		\$17,900	Machinery & equipment	Total value	\$521,500	\$626,500
Manufacturer's stock	Furniture & fixtures												
	\$87,100												
Boats & watercraft	All others												
	\$17,900												
Machinery & equipment	Total value												
\$521,500	\$626,500												
<p>6. Value as determined by the State Board of Assessors: (Real Property Assessment Only)</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%;">Land</td> <td style="width:50%;"></td> </tr> <tr> <td>Improvement</td> <td></td> </tr> <tr> <td>Total</td> <td></td> </tr> </table>		Land		Improvement		Total							
Land													
Improvement													
Total													
<p>7. Penalty amount: (Manufacturing Penalty Assessment Only)</p> <p>Date Wisconsin Standard Manufacturing Property Report Form was filed:</p>													

8. On a separate sheet, please provide a statement of the nature of the petitioner's objection and the facts upon which petitioner relies.
 The personal property assessment includes property that is exempt, is over assessed, and/or which had been disposed prior to the assessment date.

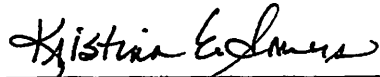
9. Petitioner's opinion of the value as of the assessment date: (Real Property Assessment Only)

Land	
Improvements	
Total	

10. Petitioner's opinion of the value as of the assessment date: (Personal Property Assessment Only)

Manufacturer's stock	Furniture & fixtures
	\$64,729
Boats & watercraft	All others
	\$17,800
Machinery & equipment	Total value
\$111,005	\$193,534

11. Was subject property appraised within the past 5 years? Yes No
 If Yes
 A. Date of appraisal:
 B. Appraised value:
 C. Name and address of appraiser:
 D. Will testimony concerning this appraisal be presented at the hearing?
 Yes No
 E. If so, will a copy of the appraisal be offered? Yes No
 F. Will comparable sales be offered as evidence at the hearing?
 Yes No
 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.

12. Name, address and telephone number of the petitioner's representative, if any: Don M. Millis, Kristina E. Somers, Sara R. Rapkin, Shawn E. Lovell, and Karla M. Nettleton Reinhart Boerner Van Deuren s.c. 22 E. Mifflin Street, Suite 700, Madison, WI 53703	Signature of owner/representative: 
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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: May 4, 2021

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

(608) 266-1391

CITY OF SHEBOYGAN

REQUEST FOR FINANCE AND PERSONNEL CONSIDERATION

ITEM DESCRIPTION: R.O. No. 13-21-22, submitting a communication from the Harbor Centre Business Improvement District requesting the City of Sheboygan release all funds collected on their behalf and those funds allocated to them for fiscal year 2021.

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

REPORT DATE: May 20, 2021 **MEETING DATE:** May 24, 2021

FISCAL SUMMARY:

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

STATUTORY REFERENCE:

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

BACKGROUND / ANALYSIS:

The City of Sheboygan as part of the property tax collection process, collects a BID assessment from businesses within the business improvement district boundaries. This equates to about \$150,000. The BID then requests the funds from the city be released to them to be used per their Common Council approved budget submitted in October 2020.

STAFF COMMENTS:

State Statute requires the BID to submitted annual financial statements at the end of the fiscal year. The City has not received the financial statements for 2020. City staff has notified the BID that they need to provide the financial statements prior to distributing the 2021 funds. Therefore, City staff would suggest a condition of the releasing the funds is that we receive the 2020 financial statements

ACTION REQUESTED:

Motion to recommend the Common Council approve R.O. No. 13-21-22 submitting a communication from the Harbor Centre Business Improvement District requesting the City of Sheboygan release all funds collected on their behalf and those funds allocated to the them for fiscal year 2021 and a condition that the funds will not be released until the city receives the 2020 financial statements.

ATTACHMENTS:

- I. R.O. No 13-21-22

II

R. O. No. 13 - 21 - 22. By DIRECTOR OF PLANNING AND DEVELOPMENT.
May 17, 2021.

Submitting a communication from the Harbor Centre Business Improvement District requesting that the City of Sheboygan release all funds collected on their behalf and those funds allocated to them for fiscal year 2021.

F&P

Director of Planning & Development



May 7, 2021

Common Council
City of Sheboygan
828 Center Ave.
Sheboygan, WI 53081

To the members of the Common Council of Sheboygan,

The Harbor Centre Business Improvement District requests that the City of Sheboygan release all funds collected on our behalf and those funds allocated for us for fiscal year 2021.

Thank you for your help in this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Paul Rudnick", with a long horizontal flourish extending to the right.

Paul Rudnick, Board President

II

3.4

R. O. No. 14 - 21 - 22. By CITY CLERK. May 17, 2021.

Submitting a communication from the State of Wisconsin Tax Appeals Commission regarding the filing of Petitions for Review of Determination by State Board of Assessors for Manufacturing Property in the matter of Nemark USA Inc. v. Wisconsin Department of Revenue.

FP

CITY CLERK

STATE OF WISCONSIN
TAX APPEALS COMMISSION

NEMAK USA INC.,

DOCKET NO. 21-MR-262
AND 21-MR-263

Petitioner,

v.

WISCONSIN DEPARTMENT OF REVENUE,

ACKNOWLEDGMENT
OF RECEIPT

Respondent.

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

Item Received: Petitions

Date Received: May 6, 2021

By: Ordinary Mail

Filing Fee Received: 2 \$25

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

Copies of your petitions 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.

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Second section of very faint, illegible text.

Third section of very faint, illegible text.

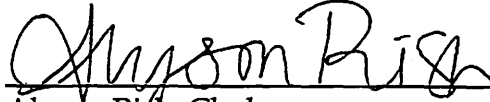
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Fifth section of very faint, illegible text.

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Dated at Madison, Wisconsin, this 6th day of May, 2021.

WISCONSIN TAX APPEALS COMMISSION



Alyson Rish, Clerk
5005 University Avenue - Suite 110
Madison, Wisconsin 53705
608-266-1391

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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 Christopher L. Strohhahn
Meredith Debrun w/enc.
Wisconsin Dept. of Revenue w/enc.

Nemak USA Inc.

**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.



21-MR-262

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 5, 2021

<p>1. Full name, address & telephone number of petitioner:</p> <p>Nemak USA Inc. PO Box 1024 Sheboygan, WI 53082</p>	<p>2. Computer nos. shown on Assessment notice:</p> <p>81-59-281-R-000001366</p>									
<p>3. Address of personal property:</p> <p>4243 Gateway Drive Sheboygan, WI 53081</p>	<p>4. Assessment date:</p> <p>2019</p>									
<p>5. Value as determined by the State Board of Assessors: (Personal Property Assessment Only)</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Manufacturer's stock</td> <td style="width: 50%;">Furniture & fixtures</td> </tr> <tr> <td>Boats & watercraft</td> <td>All others</td> </tr> <tr> <td>Machinery & equipment</td> <td>Total value</td> </tr> </table>		Manufacturer's stock	Furniture & fixtures	Boats & watercraft	All others	Machinery & equipment	Total value			
Manufacturer's stock	Furniture & fixtures									
Boats & watercraft	All others									
Machinery & equipment	Total value									
<p>6. Value as determined by the State Board of Assessors: (Real Property Assessment Only)</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Land</td> <td style="width: 30%;">\$146,700</td> <td style="width: 40%;"></td> </tr> <tr> <td>Improvement</td> <td>\$60,100</td> <td></td> </tr> <tr> <td>Total</td> <td>\$206,800</td> <td></td> </tr> </table>		Land	\$146,700		Improvement	\$60,100		Total	\$206,800	
Land	\$146,700									
Improvement	\$60,100									
Total	\$206,800									
<p>7. Penalty amount: (Manufacturing Penalty Assessment Only)</p> <p>Date Wisconsin Standard Manufacturing Property Report Form was filed:</p>										

8. On a separate sheet, please provide a statement of the nature of the petitioner's objection and the facts upon which petitioner relies.

According to the Wisconsin Property Assessment Manual, Ch. 9-23, (2017), assessors are required to assess real property under the *Markarian* hierarchy. *State ex rel. Markarian v. City of Cudahy*, 45 Wis. 2d 683, 686, 173 N.W.2d 627 (1970). The Board of Assessors failed to follow this hierarchy and correctly assess this property pursuant to section 70.32, Stats.

9. Petitioner's opinion of the value as of the assessment date: (Real Property Assessment Only)

Land	\$	
Improvements	\$	
Total	\$150,000	

10. Petitioner's opinion of the value as of the assessment date: (Personal Property Assessment Only)

Manufacturer's stock	Furniture & fixtures
Boats & watercraft	All others
Machinery & equipment	Total value

11. Was subject property appraised within the past 5 years? Yes No

If Yes

A. Date of appraisal: September 24, 2019

B. Appraised value: \$7,650,000 (including parking lot)

C. Name and address of appraiser: Michael S. Lysien and Peter D. Helland, 40W117 Campton Crossings Dr., St. Charles, IL 60175

D. Will testimony concerning this appraisal be presented at the hearing?

Yes X No

E. If so, will a copy of the appraisal be offered? Yes X No

F. Will comparable sales be offered as evidence at the hearing?

Yes X No

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. Please see Appraisal provided with Petition for Review regarding 81-59-281-R-000001365.

12. Name, address and telephone number of the petitioner's representative, if any: Gimbel, Reilly, Guerin & Brown LLP (Christopher L. Strohhenn) 330 E. Kilbourn Avenue, Suite 1170 Milwaukee, WI 53202 (414) 271-1440	Signature of owner/representative: /s/ Christopher L. Strohhenn
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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: May 4, 2021

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

(608) 266-1391

STATE BOARD OF ASSESSORS
NOTICE OF DETERMINATION

NEMAK USA INC, PETITIONER
APPEAL NO. 81-129-REO-20
STATE IDENTIFICATION NO. 81-59-281-R-000001366

COPY

VS
WISCONSIN DEPARTMENT OF REVENUE, RESPONDENT

21-MR-262

TO:
NEMAK USA INC
3101 S TAYLOR DR
PO BOX 1024
SHEBOYGAN WI 56082-1024

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

PLEASE TAKE NOTICE that the objection to the 2020 assessment for the above-listed parcel 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: 0.810783011

	<u>ORIGINAL 2020 FULL VALUE ASSESSMENT</u>	<u>REVISED 2020 FULL VALUE ASSESSMENT</u>	<u>ORIGINAL 2020 EQUATED VALUE ASSESSMENT</u>	<u>REVISED 2020 EQUATED VALUE ASSESSMENT</u>
LAND	\$146,700	NO CHANGE	\$118,900	N/A
IMPROVEMENT	\$60,100	NO CHANGE	\$48,700	N/A
TOTAL	\$206,800	NO CHANGE	\$167,600	N/A

Interest per sec. 70.511(2)(b), Wis. Stats., is not applicable. The 2020 assessment was sustained.

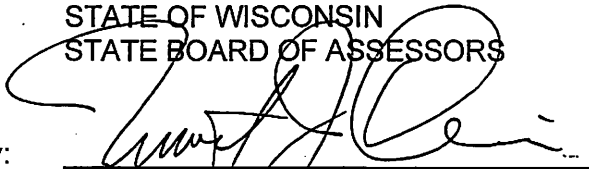
You shall be deemed to have accepted this determination unless you notify the Wisconsin Tax Appeals Commission of your desire to present testimony before that Commission challenging the assessed value here determined. The proper forms may be obtained by writing or calling:

Wisconsin Tax Appeals Commission
5005 University Ave Ste 110
Madison WI 53705-5400
(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 5th day of March 2021

cc: Stephanie Nyhus, Agent
Alyson Rish, WI Tax Appeals Commission
Green Bay Manufacturing & Utility Office

STATE OF WISCONSIN
STATE BOARD OF ASSESSORS
By: 
Timothy J Drascie, Chairman

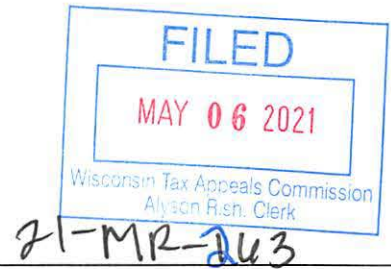
**PETITION FOR REVIEW OF
DETERMINATION BY STATE BOARD OF
ASSESSORS FOR MANUFACTURING
PROPERTY**
(Personal Property Assessment)
(Real Property Assessment)
(Manufacturing Penalty Assessment)

Nemak USA Inc.

Petitioner,

vs.

WISCONSIN DEPARTMENT OF REVENUE
PO BOX 8907
MADISON, WISCONSIN 53708
Respondent.



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 5, 2021

1.	Full name, address & telephone number of petitioner: Nemak USA Inc. PO Box 1024 Sheboygan, WI 53082	2.	Computer nos. shown on Assessment notice: 81-59-281-R-000001365
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3.	Address of personal property: 4243 Gateway Drive Sheboygan, WI 53081	4.	Assessment date: 2020
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5. Value as determined by the State Board of Assessors: (Personal Property Assessment Only)	
Manufacturer's stock	Furniture & fixtures
Boats & watercraft	All others
Machinery & equipment	Total value

6. Value as determined by the State Board of Assessors: (Real Property Assessment Only)		
Land	\$669,500	
Improvement	\$10,312,700	
Total	\$10,982,200	

7. Penalty amount: (Manufacturing Penalty Assessment Only)

Date Wisconsin Standard Manufacturing Property Report Form was filed:

8. On a separate sheet, please provide a statement of the nature of the petitioner's objection and the facts upon which petitioner relies.

According to the Wisconsin Property Assessment Manual, Ch. 9-23, (2017), assessors are required to assess real property under the *Markarian* hierarchy. *State ex rel. Markarian v. City of Cudahy*, 45 Wis. 2d 683, 686, 173 N.W.2d 627 (1970). The Board of Assessors failed to follow this hierarchy and correctly assess this property pursuant to section 70.32, Stats.

9. Petitioner's opinion of the value as of the assessment date: (Real Property Assessment Only)

Land	\$	
Improvements	\$	
Total	\$7,650,000	

10. Petitioner's opinion of the value as of the assessment date: (Personal Property Assessment Only)

Manufacturer's stock	Furniture & fixtures
Boats & watercraft	All others
Machinery & equipment	Total value

11. Was subject property appraised within the past 5 years? Yes No

If Yes

A. Date of appraisal: September 24, 2019

B. Appraised value: \$7,650,000

C. Name and address of appraiser: Michael S. Lysien and Peter D. Helland, 40W117 Campton Crossings Dr., St. Charles, IL 60175

D. Will testimony concerning this appraisal be presented at the hearing?

Yes X No

E. If so, will a copy of the appraisal be offered? Yes X No

F. Will comparable sales be offered as evidence at the hearing?

Yes X No

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. See Attached Appraisal

12. Name, address and telephone number of the petitioner's representative, if any: Gimbel, Reilly, Guerin & Brown LLP (Christopher L. Strohhahn) 330 E. Kilbourn Avenue, Suite 1170 Milwaukee, WI 53202 (414) 271-1440	Signature of owner/representative: <i>/s/ Christopher L. Strohhahn</i>
---	---

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: May 4, 2021

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

(608) 266-1391

STATE BOARD OF ASSESSORS
NOTICE OF DETERMINATION

NEMAK USA INC, PETITIONER
APPEAL NO. 81-128-REO-20
STATE IDENTIFICATION NO. 81-59-281-R-000001365



VS

WISCONSIN DEPARTMENT OF REVENUE, RESPONDENT

21-MR-263

TO: NEMAK USA INC
3101 S TAYLOR DR
PO BOX 1024
SHEBOYGAN WI 56082-1024

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

PLEASE TAKE NOTICE that the objection to the 2020 assessment for the above-listed parcel 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: 0.810783011

	<u>ORIGINAL 2020 FULL VALUE ASSESSMENT</u>	<u>REVISED 2020 FULL VALUE ASSESSMENT</u>	<u>ORIGINAL 2020 EQUATED VALUE ASSESSMENT</u>	<u>REVISED 2020 EQUATED VALUE ASSESSMENT</u>
LAND	\$669,500	NO CHANGE	\$542,800	N/A
IMPROVEMENT	\$10,312,700	NO CHANGE	\$8,361,400	N/A
TOTAL	\$10,982,200	NO CHANGE	\$8,904,200	N/A

Interest per sec. 70.511(2)(b), Wis. Stats., is not applicable. The 2020 assessment was sustained.

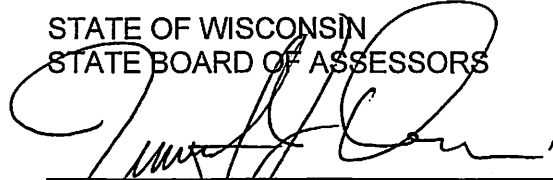
You shall be deemed to have accepted this determination unless you notify the Wisconsin Tax Appeals Commission of your desire to present testimony before that Commission challenging the assessed value here determined. The proper forms may be obtained by writing or calling:

Wisconsin Tax Appeals Commission
5005 University Ave Ste 110
Madison WI 53705-5400
(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 5th day of March 2021

cc: Stephanie Nyhus, Agent
Alyson Rish, WI Tax Appeals Commission
Green Bay Manufacturing & Utility Office

STATE OF WISCONSIN
STATE BOARD OF ASSESSORS
By: 
Timothy J Drascic, Chairman

CITY OF SHEBOYGAN

REQUEST FOR FINANCE AND PERSONNEL COMMITTEE CONSIDERATION

ITEM DESCRIPTION: RES. No. 10-21-22 a Resolution by Alderpersons Trey Mitchell and Robert Filicky-Peneski authorizing a budget adjustment and appropriation in the 2021 budget regarding the MyCivic Citizen Engagement Software System.

REPORT PREPARED BY: Todd Wolf, City Administrator

REPORT DATE: May 18, 2021

MEETING DATE: May 24, 2021

FISCAL SUMMARY:

Budget Line Item: N/A
Budget Summary: N/A
Budgeted Expenditure: 70017100-642250-IT-Software
Budgeted Revenue:

STATUTORY REFERENCE:

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

BACKGROUND / ANALYSIS:

The City of Sheboygan’s 2017-2021 Strategic Plan outlines the Focus Area of Communication. Since the adoption of the Strategic Plan, city staff has established a solid, proven record for engaging and informing its residents and businesses. City staff strives daily for continuous improvement in these important endeavors.

STAFF COMMENTS:

Although the Common Council and city staff have been successful in utilizing many avenues for engaging its residents and businesses, it is appropriate to incorporate these efforts into a more comprehensive, organized interactive platform which provides access to residents via one electronic location created for ease of use from an interactive app.

MyCivic is an interactive portal which interfaces with the City’s Munis ERP system, social media platforms, and the City Departments’ respective webpages. MyCivic offers a high quality, very affordable app designed for use with phones, tablets and computers. MyCivic provides regular updates and additional features which can be rolled out as the upcoming EAM system comes on-line. By utilizing its unique two-way communication features, MyCivic will improve resident engagement, enhance transparency and serve as a useful tool in the update to the City’s Strategic Plan.

During the creation of the 2021 budget, another communication tool, Bang the Table, was under consideration and \$9,000 was appropriated to the Common Council Budget for its purchase. Bang the Table does not serve fully serve the City’s needs and interface with the City’s existing and future communication platforms. Therefore, the funds appropriated in General Fund – Council – Contracted Services (Account No. 101110100-521900), along with \$7,400 in General Fund – Contingency Reserve (Account No. 10199021-810103) will be re-appropriated to IT – Software (Account No. 70017100-642250 for the purchase and installation of the software platform.

ACTION REQUESTED:

Motion to recommend the Common Council adopt Res. No. 10-21-22.

ATTACHMENTS:

- I. Res. No. 10-21-22

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Res. No. 10 - 21 - 22. By Alderpersons Mitchell and Filicky-Peneski.
May 17, 2021.

A RESOLUTION authorizing a budget adjustment and appropriation in the 2021 budget regarding the MyCivic Citizen Engagement Software System.

WHEREAS, when the 2021 Budget was approved, the purchase of a new Citizen Engagement Software System had not been finalized; and

WHEREAS, as a result, when the 2021 Budget was constructed the full cost associated with the purchase and implementation of the new Citizen Engagement Software System was estimated to be \$9,000; and

WHEREAS, this \$9,000 was included in Account No. 101110100-521900 (General Fund - Council - Contracted Services); and

WHEREAS, the full cost of the MyCivic Citizen Engagement Software System is \$16,400; and

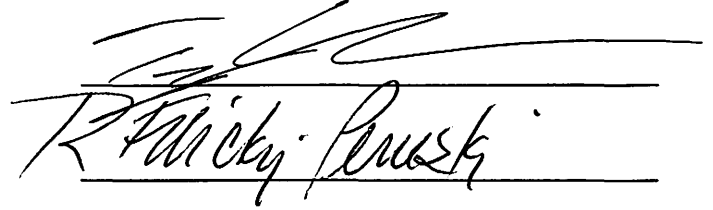
WHEREAS, it is in the best interest of the City to fund the \$7,400 difference between the originally budgeted amount and the actual cost from the General Fund's Contingency Reserve; and

WHEREAS, for tracking purposes, it is appropriate to pay for the full cost of the MyCivic Citizen Engagement Software out of Account No. 70017100-642250 (IT Fund - IT Department - Software), which requires certain adjustments to the budget to be made.

NOW, THEREFORE, BE IT RESOLVED: That the Finance Director is authorized to increase the budgeted appropriation for IT Fund - IT Department - Software (Account No. 70017100-642250) by \$16,400.

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BE IT FURTHER RESOLVED: That the revenue to support this increased appropriation comes from the General Fund - Council - Contracted Services (Account No. 101110100-521900) (in the amount of \$9,000) and from the General Fund - Contingency Reserve (Account No. 10199021-810103) (in the amount of \$7,400).



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