TOWN OF LIBERTY GROVE PUBLIC MEETING

January Board Meeting *Via Zoom*

Date: Wednesday, January 19, 2022

Time: 7:00 PM, or immediately following conclusion of the Sanitary District meeting

Place: Town Hall, 11161 Old Stage Rd *via Zoom*

Agenda:

1. Call to order
2. Declaration of a quorum followed by pledge of allegiance
3. Approve Agenda
4. Adjourn to closed session per Wi. Stat. 19.85 (1)(e): Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session and Wi. Stat. 19.85 (1)(g): Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved—notice of lawsuit over public records request, legal representation, WWTP agreement
5. Reconvene into open session
6. Announcements from closed session
7. Approve Minutes: 1/5/2022
8. Payment of bills
9. Treasurer's report
10. Public input
11. Door County North activities
12. WTA 2022 District meetings: authorization to attend
13. Short-Term Rental License(s)
14. Assessment error parcels 018-87-0003 & 018-87-0004
15. Town-wide garbage process
16. Correspondence
17. Future meetings
18. Adjourn

____

Anastasia Bell, Clerk/Treasurer

Deviation from listed order may occur

***Audience members must ask for permission, during public input, to speak on agenda items ***

Members of the Town Board or any other Town committee, who are not members of the body whose meeting agenda is published in this notice, are entitled, as any other citizen of the Town of Liberty Grove, to attend this meeting in an unofficial capacity. It is possible the attendance of one or more non-members may create a quorum of the membership of another body. Such a quorum is unintended, and the non-members are not meeting for the purpose of exercising the powers or duties attendant upon their membership on any Town committee or board.

Town of Liberty Grove is inviting you to a scheduled Zoom meeting (teleconferencing). To Join Zoom Meeting enter the following on your computer:

https://us02web.zoom.us/j/81214932615?pwd=WTJKbWhFQWs1YnRUeEZaUnlIa1AvQT09

Meeting ID: 812 1493 2615 Password: 919456

If the link doesn't work, go to https://zoom.us/, click the "Join a meeting" button and enter the meeting ID and Password when prompted.

To find your local number visit https://zoom.us/u/atMFqvZKe. To join the meeting by telephone dial one of the numbers below based on your location.

(312) 626 6799 US (Chicago)
(301) 715 8592 US (Washington D.C.)
(646) 558 8656 US (New York)
(346) 248 7799 US (Houston)
(253) 215 8782 US (Tacoma)
(669) 900 9128 US (San Jose)

1/17/2022 10:17 AM

Town of Liberty Grove
Minutes of the Town Board meeting on January 5, 2022
(this meeting was correctly posted)

Agenda:
1. Call to order
2. Declaration of a quorum followed by pledge of allegiance
3. Approve Agenda
4. Adjourn to closed session per Wi. Stat. 19.85 (1)(e): Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session and Wi. Stat. 19.85 (1)(g): Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved—notice of lawsuit over public records request, legal representation, WWTP agreement
5. Reconvene into open session
6. Announcements from closed session
7. Approve Minutes: Special Board 12/29/2021
8. Payment of bills
9. Administrator's report
10. Public Input
11. Appoint representative for Library Commission
12. Town-wide garbage process
13. Short-Term Rental License(s)
14. Correspondence
15. Future meetings
16. Adjourn

Chairman John Lowry called the meeting to order at 7:00pm. Supervisors Janet Johnson, Cathy Ward, Nancy Goss, and Paul Schwengel were present along with Administrator Walter Kalms, Clerk/Treasurer Anastasia Bell, and 1 member of the public via Zoom.

Ward moved, Goss second to approve the agenda as posted. Carried 5-0.

Lowry moved, Goss second to adjourn to closed session per Wi. Stat. 19.85 (1)(e): Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session and Wi. Stat. 19.85 (1)(g): Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved—notice of lawsuit over public records request, legal representation, WWTP agreement. Roll call: Schwengel, Lowry, Goss, Johnson, and Ward voted aye, no nays. Carried 5-0.

Lowry moved, Johnson second to reconvene into open session. Roll call: Ward, Lowry, Johnson, Goss, and Schwengel voted aye, no nays. Carried 5-0. 2 members of the public joined the meeting.

Lowry moved, Johnson second to retail the legal council firm of Boardman Clark for the Town. Roll call: Goss, Schwengel, Ward, Lowry, and Johnson voted aye, no nays. Carried 5-0.

Lowry moved, Goss second to approve the Special Board minutes from 12/29/21 as presented. Carried 5-0.

Goss moved, Ward second to approve the payment of bills amended with a total of $147,459.41. Carried 5-0.

Public Input – None.

Administrator – Kalms reported he is waiting for the Finley contract, there will be a primary election on 2/15/2022 for County District 20 and Gibraltar School Board.

Appoint representative for Library Commission – **Lowry moved, Ward second** to appoint Julie Kingsbury to the Library Commission. Carried 5-0.

Town-wide garbage process – Johnson requested clarification on the goal of the informational meetings and which properties should be included in the service. She is currently investigating a 60 gallons per week and recycling service for parcels with improvements. Drive-in services could be available for an additional charge to be directly billed by the contractor. New locations would need to be added each year as they are built. The Towns Association has indicated RFPs are not necessary for garbage service. The recycling expense in the budget should decrease because there will be less dropped off at Going Garbage. It was the consensus to have costs from multiple vendors, and to have the current residential rates versus the special charge amount for taxes for the informational meetings. Condominiums and commercial properties should be excluded at this time.

Short-Term Rental License(s) – **Goss moved Johnson second** to approved 12 STR permits (1008 Cottage Lane through 11081 Beach Road) that have complied with the application process. Carried 5-0. **Ward moved, Johnson second** to approve STR permit for 11905 Beach Road. Carried 5-0.

Correspondence – Information was received from Bay Lake Regional Planning.

The next meeting will be Wednesday, January 19, 2022 immediately following the Sanitary District Committee meeting which starts at 6:45pm. The County is hosting a broadband meeting at 6:00pm no 1/6/2022.

Lowry moved, Goss second to adjourn at 9:16pm. Carried 5-0.

Respectfully submitted,
Anastasia Bell, Clerk/Treasurer

WISCONSIN TOWNS ASSOCIATION
Empowering Town Officials

WTA 2022 DISTRICT MEETING

7:30 – 8:15am **Registration**
Morning Refreshments sponsored by Scott Construction, Inc.

8:15 – 8:30am **Call to Order, Introductions, and Announcements**

8:30 – 12:00pm **Board of Review Certification Training**
Starting this year, at least one BOR member must be certified every year. Lawmakers made this change from "every two years" to every year as a strategy to increase the accuracy and efficiency of the assessment process. As is evident in both recent lawsuits and legislative attempts this winter, the assessment process is under constant pressure. WTA recommends all BOR members and preferably all town board members attend this training. A fully educated group of town officials will help you avoid pitfalls and keep you abreast of any law changes.

A break will be provided within this timeframe.

VIRTUAL BOR CERTIFICATION WILL BEGIN AT 8:30am ON MONDAY MARCH 28th

12:00 – 1:00pm **Lunch**
Afternoon Refreshments provided by Rural Mutual Insurance

1:00 – 3:00pm **Bonus: Assessment System Management**
Due to the increased focus on assessment and BOR practices, Department of Revenue (video); Luke Martell, Municipal Law and Litigation Group (video); and WTA (in person) will focus on the most frequent errors to avoid when conducting your BOR and generally managing your assessment system.

VIRTUAL ASSESSMENT SYSTEM MANAGEMENT and CORNUCOPIA SESSIONS WILL BEGIN AT 8:30am ON TUESDAY MARCH 29th

Town Government Cornucopia
Due to a variety of reasons, most notably the pandemic, it's increasingly difficult to obtain outside speakers to travel the state for Fridays and Saturdays in the winter. Thus, District Meetings will be entirely staffed by WTA. We will be covering one or more of the topics below, pending which are most relevant at the time of the presentation.

- **RU?**
  Since 2015, WTA has collaborated with lawmakers to accomplish over 70 positive law changes. Many of these empower towns to capture efficiencies and save money. Are you using these tools?
- **ARPA Update**
  WTA has provided dozens of trainings on ARPA basics. This session will cover any additional information, such as final guidance, when it is made available by the Department of Treasury.
- **Infrastructure Investment & Jobs Act**
  The federal infrastructure bill invests over $1 billion in new funding for roads and bridges over the next 5 years. Furthermore, for the first time, town roads classified as minor collectors and local are eligible for funding. Pending release of grant program details, this session will provide information on how your town can access funding opportunities.
- **Legislative Update**
  Learn about what is happening in the legislature as the 2021-22 legislative session winds down.
- **Legal Cracker Barrel**
  Come with your legal questions; leave with your answers. Each District Meeting will have at least one WTA attorney available.

PLEASE CHECK DISTRICT MEETING INFO ON THE WTA WEBSITE FOR THE MOST UP TO DATE COVID-19 PROTOCOLS PRIOR TO ATTENDING

NEWS CONTACT VENDOR DIRECTORY

(715) 526-3157

WISCONSIN TOWNS ASSOCIATION
Empowering Town Officials

About WTA LOGIN

Information Library Legislative

Resources

District Meetings

Home District Meetings

Current COVID-19 Protocol: WTA will be the only organization staffing these meetings. We will be simultaneously staffing the legal hotline and engaging in legislative advocacy in Madison and Washington. To successfully accomplish this and create the safest environment possible for in person attendance, all attendees who are not vaccinated are required to wear a mask. Vaccinated attendees are strongly encouraged to wear a mask. Based on site constraints, social distancing will be implemented to the extent possible; however, due to anticipated attendance we expect social distancing to be limited.

2022 District Meetings - In Person & Virtual Option
***If registering for the Virtual option, you'll**

The Eagle's Club

Friday, March 4, 2022: La Crosse – AmericInn Conference Center Riverfront

Saturday, March 5, 2022: Eau Claire – The Florian Gardens Conference Center

Friday, March 11, 2022: Barneveld – Deer Valley Lodge

Saturday, March 12, 2022: Wisc. Dells – The Wilderness Resort, Glacier Canyon Lodge

Friday, March 25, 2022: Minocqua – Reuland's Conference Center

Saturday, March 26, 2022: Lakewood – Waubee Lake Lodge

Monday, March 28, 2022: Virtual BOR Certification (8:30am-12pm)

Tuesday, March 29, 2022: Virtual Assessment Management & Town Cornucopia (8:30am-10:30am)

Friday, April 1, 2022: Ripon – Royal Ridges Conference Center

Resort & Lodge

Friday, April 22, 2022: Juneau - Juneau Community Center

Saturday, April 23, 2022: Whitewater - 841 Brewhouse

Friday, April 29, 2022: Stevens, Point - Holiday Inn & Convention Center

Saturday, April 30, 2022: Shawano - The Gathering

Click HERE for the full meeting agenda!

District Meeting Registration

Fields marked with an asterisk (*) are required.

First Name *

Last Name *

Town *

Approved	Property Address	Owner Name	Maximum Occupancy	POWTS Design Capacity	DATCP license #	DCTZ license #	Insurer	Notes
	9993 Hwy 57	Ruby Lou Properties	8	4 BDRM	YES	YES	Foremost	All application requirements met
	11573 Beach Rd	John Carstens	8	4 BDRM per assessor	YES	YES	Travelers Ins	All application requirements met
	12567 Door Bluff Rd	Ann Krueger	6	3 BDRM	YES	YES	Auto-Owners	All application requirements met
	1098 County Hwy ZZ	Ruth/Ralph Borushek	8	4 BDRM	YES	YES	Auto-Owners	All application requirements met
	1519 E Door Bluff Rd	James/Carole Maronek	7	3 BDRM	YES	YES	Secura Ins	Need to lower advertisting occupancy-letter sent 1/4/22
	11692 Tipperary Ln	Susan Beaumont	8	3 BDRM	YES	YES	American Family	Need to lower advertisting occupancy-letter sent 1/18/22
	11428 Beach Rd	Peder Nelson	10	3 BDRM	YES	YES	Vizance Inc	Need to lower advertisting occupancy-letter sent 12/20/21
	11303 Beach Rd	Lucille Kirkegaard	8	3 BDRM	YES	YES	Auto-owners	Need to lower advertisting occupancy-letter sent 12/20/21
	12717 Kenosha Dr	Nick/Michelle Backes	12	Hold 6 BDRM	DATCP sent	DCTZC sent	Erie Ins	Missing application items
	10228 Settlement Ln	Terrence H Rogers	6	3 BDRM	DATCP sent	YES	Auto-owners	Missing application items
	11695 Tipperary Ln	Terrence H Rogers	6	3 BDRM	DATCP sent	YES	Auto-owners	Missing application items
	12595 Hwy 42	Terrence H Rogers	6	3 BDRM	DATCP sent	YES	Auto-owners	Missing application items

Associated Appraisal Consultants, Inc.

Appleton ■ Hurley ■ Lake Geneva

Real Estate

January 6, 2022

Anastasia Bell
Town of Liberty Grove
11161 Old Stage Rd
Sister Bay, WI 54234

Dear Anastasia,

The assessor has found an error in the 2021 assessment and tax bill for a real estate parcel in the Town of Liberty Grove. After the tax bill was issued, it was brought to the attention of the assessor that parcel #018-87-0003 had a building that was razed as of 1/1/21, but was not removed from the assessment roll.

The parcel is as follows:

	2021 Actual Assessment	2021 Corrected Assessment
#018-87-0003	$1,055,300	$503,000

The actual amount of taxes billed was $10,748.53. The corrected tax amount is $5,153.22. Therefore, the total overage in taxes billed equals $5,595.31.

This assessment error qualifies as a "palpable error" under Wisconsin Statutes 74.33 and is therefore subject to refunded/rescinded taxes. Since the first installment is being paid, I would recommend the Town of Liberty Grove rescind the overage on the tax bill for 2021. The first installment of taxes paid by the property owner was $5,374.27, meaning the overage paid and needing refunded to the property owner is $221.05. Therefore, the remaining amount on the tax bill of $5,374.26 would need to be paid to the county by the municipality.

The procedure for refunding/rescinding property tax is described in Wisconsin statutes, chapters 70.43 and 74.41. Essentially, the Town must pay the overage to the property owner. Then apply for a chargeback through the Department of Revenue for the amount paid to the county.

I apologize for this error and any inconvenience it may cause the Town of Liberty Grove. I offer my assistance in any way necessary to move forward with this matter. Please contact me at 920-749-1995 ext. 8818 with any questions you may have.

Respectfully,

Myles McKown
Assessor
Town of Liberty Grove

Associated Appraisal Consultants, Inc.

Appleton ■ Hurley ■ Lake Geneva

Real Estate

January 6, 2022

Anastasia Bell
Town of Liberty Grove
11161 Old Stage Rd
Sister Bay, WI 54234

Dear Anastasia,

The assessor has found an error in the 2021 assessment and tax bill for a real estate parcel in the Town of Liberty Grove. After the tax bill was issued, it was brought to the attention of the assessor that parcel #018-87-0004 had a building that was razed as of 1/1/21, but was not removed from the assessment roll.

The parcel is as follows:

	2021 Actual Assessment	2021 Corrected Assessment
#018-87-0004	$1,035,800	$503,000

The actual amount of taxes billed was $10,549.45. The corrected tax amount is $5,153.22. Therefore, the total overage in taxes billed equals $5,396.23.

This assessment error qualifies as a "palpable error" under Wisconsin Statutes 74.33 and is therefore subject to refunded taxes. Since the full tax bill has been paid, I would recommend the Town of Liberty Grove refund the overage of $5,396.22 on the tax bill for 2021.

The procedure for refunding property tax is described in Wisconsin statutes, chapters 70.43 and 74.41. Essentially, the Town must pay the overage to the property owner. Then apply for a chargeback through the Department of Revenue.

I apologize for this error and any inconvenience it may cause the Town of Liberty Grove. I offer my assistance in any way necessary to move forward with this matter. Please contact me at 920-749-1995 ext. 8818 with any questions you may have.

Respectfully,

Myles McKown
Assessor
Town of Liberty Grove

DOOR COUNTY TREASURER
RYAN SCHLEY
421 NEBRASKA ST
STURGEON BAY WI 54235

Please inform the treasurer of any address change.

JOHN J & CLAIRE A FREY TRST
1935 LEDGEVIEW RD
DE PERE WI 54115

MAIL IN PAYMENTS ARE ENCOURAGED

OFFICE CLOSED FRIDAY, DECEMBER 31ST

Property Address
11021 LIBERTY PARK LN UNIT 3

STATE OF WISCONSIN
REAL ESTATE PROPERTY TAX BILL FOR 2021
TOWN OF LIBERTY GROVE
DOOR COUNTY

BILL NO. 8910
Correspondence should refer to parcel number
PARCEL#: 018870003
ALT. PARCEL #: 15 018 4 32 28 32 4 02 003

Assessed Value Land	Ass'd Value Improvements	Total Assessed Value	Ave. Assmt. Ratio	Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt.	A star in this box means unpaid prior year taxes
468,000	587,300	1,055,300	0.9668	484,100	607,500	1,091,600	

Taxing Jurisdiction	2020 Est. State Aids Allocated Tax Dist.	2021 Est. State Aids Allocated Tax Dist.	2020 Net Tax	2021 Net Tax	% Tax Change
DOOR COUNTY	175,233	170,834	4,218.54	3,877.30	-8.1%
TOWN OF LIBERTY GROVE	287,669	293,025	2,755.58	2,751.06	-0.2%
N.W.T.C.	977,430	980,698	843.11	803.08	-4.7%
GIBRALTAR SCHOOL	271,941	269,792	2,947.39	3,158.27	7.2%
LIBERTY GROVE 1				0.00	
LIB GRV UTILITY			186.74	184.47	-1.2%
Total	1,712,273	1,714,349	10,951.36	10,774.18	-1.6%
First Dollar Credit			23.38	25.65	9.7%
Lottery & Gaming Credit					
Net Property Tax			10,927.98	10,748.53	-1.6%

Gross Property Tax	10,774.18
First Dollar Credit	-25.65
Lottery Credit	
Net Property Tax	10,748.53

School taxes reduced by school levy tax credit $ 560.92

IMPORTANT: Be sure this description covers your property. This description is for property tax bill only and may not be a full legal description.
827975 731341 702489 701229 701227
SEC 32, T 32 N, R 28 E, NW¼ of SE¼ GL3
LIBERTY PARK WATERFRONT CONDO UNIT
3 AS IN DECL REC'D DOC #702489.
SEC. 32-32-28 GL#3

Net Assessed Value Rate (Does NOT reflect credits)
0.010209597

RETAIN THIS PORTION AS YOUR COPY

SEE REVERSE SIDE FOR IMPORTANT INFORMATION

TOTAL DUE FOR FULL PAYMENT
PAY BY **January 31, 2022**
▶ **$** 10,748.53

Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty.
Failure to pay on time. See reverse.

Installments may be paid as follows:
5374.27 DUE BY 01/31/2022
5374.26 DUE BY 07/31/2022

PA-685/3 (R. 8-15)

FOR INFORMATIONAL PURPOSES ONLY
- Voter Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends
GIBRALTAR SCHOOL	250,210.95	265.29	2024

PAY 1ST INSTALLMENT OF:
$5,374.27
By January 31, 2022

Pd 1/12/22 Rcpt 81034

Amount Enclosed: $________________
Make Check Payable and Mail to:
DOOR COUNTY TREASURER
RYAN SCHLEY
421 NEBRASKA ST
STURGEON BAY WI 54235
(920) 746-2286
2021 Real Estate Property Bill #
8910
Parcel #
018870003
Alt. Parcel #
15 018 4 32 28 32 4 02 003
FREY TRST, JOHN J & CLAIRE A
Include This Stub With Your Payment

AND PAY 2ND INSTALLMENT OF:
$5,374.26
By July 31, 2022

Amount Enclosed: $________________
Make Check Payable and Mail to:
DOOR COUNTY TREASURER
RYAN SCHLEY
421 NEBRASKA ST
STURGEON BAY WI 54235
(920) 746-2286
2021 Real Estate Property Bill #
8910
Parcel #
018870003
Alt. Parcel #
15 018 4 32 28 32 4 02 003
FREY TRST, JOHN J & CLAIRE A
Include This Stub With Your Payment

OR PAY FULL AMOUNT OF:
$10,748.53
By January 31, 2022

Amount Enclosed: $________________
Make Check Payable and Mail to:
DOOR COUNTY TREASURER
RYAN SCHLEY
421 NEBRASKA ST
STURGEON BAY WI 54235
(920) 746-2286
2021 Real Estate Property Bill #
8910
Parcel #
018870003
Alt. Parcel #
15 018 4 32 28 32 4 02 003
FREY TRST, JOHN J & CLAIRE A
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DOOR COUNTY TREASURER
RYAN SCHLEY
421 NEBRASKA ST
STURGEON BAY WI 54235

Please inform the treasurer of any address change.

SCOTT ISAACSON
NANCY ISAACSON
PO BOX 228
SISTER BAY WI 54234

MAIL IN PAYMENTS ARE ENCOURAGED

OFFICE CLOSED FRIDAY, DECEMBER 31ST

Property Address
11023 LIBERTY PARK LN UNIT 4

STATE OF WISCONSIN
REAL ESTATE PROPERTY TAX BILL FOR 2021
TOWN OF LIBERTY GROVE
DOOR COUNTY

BILL NO. 8911
Correspondence should refer to parcel number
PARCEL#: 018870004
ALT. PARCEL #: 15 018 4 32 28 32 4 02 003

Assessed Value Land	Ass'd Value Improvements	Total Assessed Value	Ave. Assmt. Ratio	Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt.	A star in this box means unpaid prior year taxes
468,000	567,800	1,035,800	0.9668	484,100	587,300	1,071,400	

Taxing Jurisdiction	2020 Est. State Aids Allocated Tax Dist.	2021 Est. State Aids Allocated Tax Dist.	2020 Net Tax	2021 Net Tax	% Tax Change
DOOR COUNTY	175,233	170,834	4,140.58	3,805.65	-8.1%
TOWN OF LIBERTY GROVE	287,669	293,025	2,704.66	2,700.23	-0.2%
N.W.T.C.	977,430	980,698	827.53	788.24	-4.7%
GIBRALTAR SCHOOL	271,941	269,792	2,892.92	3,099.92	7.2%
LIBERTY GROVE 1				0.00	
LIB GRV UTILITY			183.29	181.06	-1.2%
Total	1,712,273	1,714,349	10,748.98	10,575.10	-1.6%
First Dollar Credit			23.38	25.65	9.7%
Lottery & Gaming Credit					
Net Property Tax			10,725.60	10,549.45	-1.6%

Gross Property Tax	10,575.10
First Dollar Credit	-25.65
Lottery Credit	
Net Property Tax	10,549.45

TOTAL DUE FOR FULL PAYMENT
PAY BY **January 31, 2022**
▶ **$** 10,549.45

Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty.
Failure to pay on time. See reverse.

PA-685/3 (R. 8-15)

School taxes reduced by school levy tax credit $ 550.55

IMPORTANT: Be sure this description covers your property. This description is for property tax bill only and may not be a full legal description.

760715 702489 701229 701227
SEC 32, T 32 N, R 28 E, NW¼ of SE¼ GL3
LIBERTY PARK WATERFRONT CONDO UNIT
4 AS IN DECL REC'D DOC #702489.
SEC. 32-32-28 GL#3

Net Assessed Value Rate (Does NOT reflect credits)
0.010209597

RETAIN THIS PORTION AS YOUR COPY

SEE REVERSE SIDE FOR IMPORTANT INFORMATION

Installments may be paid as follows:
5274.73 DUE BY 01/31/2022
5274.72 DUE BY 07/31/2022

FOR INFORMATIONAL PURPOSES ONLY
- Voter Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends
GIBRALTAR SCHOOL	250,210.95	260.38	2024

PAY 1ST INSTALLMENT OF:
$5,274.73
By January 31, 2022

Amount Enclosed: $________________
Make Check Payable and Mail to:
DOOR COUNTY TREASURER
RYAN SCHLEY
421 NEBRASKA ST
STURGEON BAY WI 54235
(920) 746-2286
2021 Real Estate Property Bill #
8911
Parcel #
018870004
Alt. Parcel #
15 018 4 32 28 32 4 02 003
ISAACSON, SCOTT
Include This Stub With Your Payment

AND PAY 2ND INSTALLMENT OF:
$5,274.72
By July 31, 2022

Amount Enclosed: $________________
Make Check Payable and Mail to:
DOOR COUNTY TREASURER
RYAN SCHLEY
421 NEBRASKA ST
STURGEON BAY WI 54235
(920) 746-2286
2021 Real Estate Property Bill #
8911
Parcel #
018870004
Alt. Parcel #
15 018 4 32 28 32 4 02 003
ISAACSON, SCOTT
Include This Stub With Your Payment

OR PAY FULL AMOUNT OF:
$10,549.45
By January 31, 2022

Pd 12/31/21 RcpT 71299

Amount Enclosed: $________________
Make Check Payable and Mail to:
DOOR COUNTY TREASURER
RYAN SCHLEY
421 NEBRASKA ST
STURGEON BAY WI 54235
(920) 746-2286
2021 Real Estate Property Bill #
8911
Parcel #
018870004
Alt. Parcel #
15 018 4 32 28 32 4 02 003
ISAACSON, SCOTT
Include This Stub With Your Payment

State of Wisconsin
Department of Revenue

Chargeback of Rescinded or Refunded Taxes

Sec. 74.41, Wis. Stats.

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1. **What is a chargeback of rescinded or refunded taxes?**

   A municipality may request reimbursement (chargeback) of property taxes it has refunded or rescinded to a property owner. If the request is approved, the other taxing jurisdictions must pay the municipality back for the amounts it had previously shared with them as part of the property tax settlement process.

Request must be electronically filed using the Request for Chargeback of Rescinded or Refunded Taxes (Form PC-201). Before submitting a chargeback request to the Wisconsin Department of Revenue (DOR), these must occur:

- Property owner requests a refund for overpaid taxes from their municipality
- Municipality rescinds or refunds overpaid taxes to the property owner
- Municipality must rescind or refund the overpaid taxes before submitting its chargeback request to DOR

2. **How do I file a chargeback of rescinded or refunded taxes?**

   You must electronically file (e-file) your Request for Chargeback of Rescinded or Refunded Taxes (Form PC-201). This form is located in My DOR Government Account. For more information, review our Online Filing Help – Using My DOR Government Account.

3. **Do I need a PIN number or password to file a chargeback request?**

   This form is located in My DOR Government Account. You must be authorized to file. For more information, review our Online Filing Help – Using My DOR Government Account.

4. **What are the requirements for submitting a request for chargeback of rescinded or refunded taxes to the Wisconsin Department of Revenue (DOR)?**

   Starting on the January 1, 2018 property tax assessment, the tax refunded for any single description for one year is $250 or more. Taxes refunded/rescinded for any of the five assessment years immediately preceding the year Form PC-201 is submitted (or taxes refunded/rescinded because of a court determination) must be submitted no later than one year after the date of the court's determination.

   For property tax assessments as of January 1, 2017 or prior, the refunded/rescinded tax amount must be at least $500 ***or*** your tax district must accumulate at least $5,000 of rescinded/refunded taxes levied for the same year.

   Note: The property owner must receive a refund for the overpaid tax with all applicable interest, if any, before the municipality submits a chargeback request to DOR.

5. **What if a municipality doesn't file the request by the October 1 deadline?**

   If the municipality does not file a request by the October 1 deadline, it may file a request (Form PC-201) with DOR before the next October 1. DOR will not make a determination for the request until November 15 of the following year.

6. **When and who does DOR notify after making a determination?**

   After DOR determines the amount of rescinded or refunded taxes for requests received by October 1, we certify the chargeback amount by November 15. DOR provides the municipal clerk with a copy of the request with the determination, showing the tax amount billed to each taxing jurisdiction. DOR also notifies each affected taxing jurisdiction. **Note:** These amounts are listed on the copy even if DOR denies the request.

7. **When do the affected taxing jurisdictions have to pay their amount of the chargeback to the municipality that filed the chargeback request?**

   Each taxing jurisdiction must pay the municipality the total amount it owes by February 15 of the year following the determination.

8. **Does a Tax Incremental District have any effect on our chargeback determination made by DOR?**

   Taxes refunded or rescinded for properties within a Tax Incremental District (TID) are not eligible for a chargeback unless the TID's current value is less than the TID's base value in the year the property owner received the tax refund.

9. **Does the chargeback amount have an effect on mill rate limits?**

   No. Under state law (sec. 74.41(6), Wis. Stats.), if a taxing jurisdiction levies a tax to fund an amount the taxing jurisdiction is required to pay, the amount should not be considered when determining whether the taxing jurisdiction complies with any statutorily imposed mill rate limit.

10. **What is a Preliminary Chargeback Determination memo, and why did I receive one?**

    DOR reviews any large requests submitted and mails a preliminary chargeback determination memo to each municipality and taxing jurisdiction. The memo serves as our preliminary approval, which allows other taxing jurisdictions to budget for the amount they will owe the municipality.

    DOR still certifies the total amount of all requests for each taxing jurisdiction by November 15 each year. Each taxing jurisdiction must still repay the total amount it owes by February 15 of the year following the determination.

11. **Do we need to issue bills to each taxing jurisdiction?**

    No. By November 15 each year, DOR informs each taxing jurisdiction of the amount it owes to the municipal treasurer by the following February 15.

12. **How do we know what statute relates to the rescinded or refunded tax?**

    The assessor should identify the appropriate Wisconsin Statute.

13. **Should I file Form PC-200 or PC-201?**

    - **Form PC-201** (Chargeback of Rescinded or Refunded Taxes) – is a sec. 74.41 Wis. Stats. correction
    - **Form PC-200** (Chargeback of Uncollected Net Personal Property Taxes) – is a sec. 74.42 Wis. Stats. correction.

Municipality may file this form between February 2 and April 1. To file, the following must be true:

- Personal property taxes were settled in full the previous year, which were delinquent at the time of settlement
- Personal property taxes were not collected in the intervening year (and remain delinquent) if the taxes are owed by an entity that ceased operations, filed a petition for bankruptcy, or are due on personal property that was removed from the next assessment roll

Example – when to file Form PC-200:

- 2019 personal property taxes were unpaid as of January 31, 2020
- Municipality settled in full, as the taxes were delinquent at time of settlement
- In 2021, these taxes remain unpaid and one of the following applies. The entity:
  - Ceased operation
  - Filed a petition for bankruptcy
  - Owes taxes on personal property that will be removed on the next assessment roll
- No earlier than February 2 and no later than April 1, 2021, the municipality may file Form PC-200 and inform its taxing jurisdictions

Note:

- **Do not submit the PC-200 to DOR**
- You must submit a copy to the treasurer of each taxing jurisdiction between February 2 and April 1 for the amount settled in full the previous February

14. **Are there additional resources for the chargeback process?**

Yes. For more information, review Publication PA-600, Property Tax Refund Requests and the Chargeback Process.

Contact Us

MS 6-97
Wisconsin Department of Revenue
Local Government Services Bureau
PO Box 8971
Madison, WI 53708-8971
Fax: (608) 264-6887
Email: lgs@wisconsin.gov