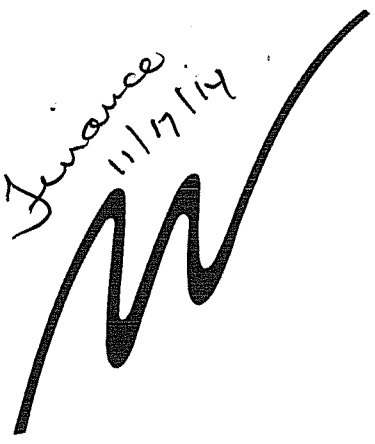
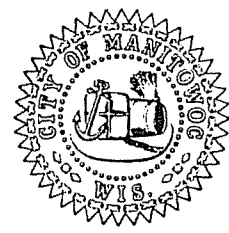


*Finance*  
*11/17/14*



# CITY OF MANITOWOC

WISCONSIN, USA  
[www.manitowoc.org](http://www.manitowoc.org)



*14-2420*

## MEMORANDUM

DATE: November 10, 2014

TO: Eric Sitkiewitz, Chairperson  
Finance Committee

FROM: Jennifer Hudon, City Clerk/Dep. Treas.  
*J. Hudon*

RE: Great Lakes Energy Technologies LLC  
Parcel 809-401-033  
Wis. Tax Appeals Settlement

Attached is a Settlement Agreement between Great Lakes Energy Technologies LLC and Wis. Department of Revenue. In accordance with the settlement, the 2013 equated assessment was reduced by \$1,875,900.

Please rescind tax in the amount of \$39,567.08. We will then issue a refund check.

**Jennifer Hudon, MPA, City Clerk/Deputy Treasurer**  
**CITY HALL · 900 Quay Street · Manitowoc, WI 54220-4543**  
**Phone (920) 686-6950 · Fax (920) 686-6959 · [jhudon@manitowoc.org](mailto:jhudon@manitowoc.org)**





State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • MANUFACTURING & UTILITY BUREAU

November 4, 2014

MAILING ADDRESS:
Green Bay Manufacturing District - 81
200 N Jefferson St Ste 126
Green Bay, WI. 54301-5100
Phone: (920) 448-5191
Fax: (920) 448-5210
mfgtel81@revenue.wi.gov
revenue.wi.gov

JENNIFER HUDON
900 QUAY ST
MANITOWOC WI 54220-4543

GREAT LAKES ENERGY
TECHNOLOGIES LLC
2210 WOODLAND DRIVE
MANITOWOC WI 54220-9662

Revision Notice - Manufacturing Real Estate Assessment

The Wisconsin Department of Revenue is changing the real estate assessment listed below.

Notice information

Table with 6 columns: County, Municipality, Local parcel no., DOR parcel no., School/UHS code, TID no., Original notice date, Reason Code (RFC), Special Districts. Values include 36 - Manitowoc, 251 - C Manitowoc, 052-809-401-033.00, 000035369, 3290, N/A, 06/16/2014, 1800, N/A.

Revisions needed

Table with 4 columns: Assessment and Change Amount, Original 2014 Full Value, Revised 2014 Full Value, Amount of Change. Rows include Land, Improvements, and Total taxable.

Reason

2014 TAC SETTLEMENT AGREEMENT CHANGED 2013 AND 2014 ASSESSMENTS

Signed by Patrick Van Vonderen, Appraiser

Approved by Kurt Keller, District Supervisor

cc: Municipal Assessor - Sarah Hoppe; Property Lister - Sue Krcma; Director, Manufacturing & Utility Bureau; Property File; Equalization District Office

## Contact information

If you have questions about this notice, contact the Manufacturing and Utility Bureau District Office

Kurt Keller  
[Kurt.Keller@revenue.wi.gov](mailto:Kurt.Keller@revenue.wi.gov)  
(920) 448-5191

Green Bay Manufacturing District - 81  
Manufacturing & Utility Bureau  
200 N Jefferson St Ste 126  
Green Bay, WI 54301-5100

## Appeal information

If you still disagree with this notice after discussing with the district office, you may send an appeal to the State Board of Assessors (BOA).

### How to appeal

1. File your objection using the appropriate Wisconsin Department of Revenue (DOR) objection form located on our website: [revenue.wi.gov/forms/manuf](http://revenue.wi.gov/forms/manuf)
2. The BOA must receive your objection **on or before the 60th day** after the date on this Notice, under state law (sec. 70.995 (8)(b)1 and sec. 70.995 (8)(c)1, Wis. Stats.). The BOA cannot accept an appeal if it's physically received after this 60-day period.

### Send the following to the address below

1. Your objection form
2. A \$45 filing fee (payable to "WI Dept. of Revenue") for each objection form you submit
3. Two copies of supporting documents for the appeal (ex: appraisals, listing contracts, EPA clean-up orders)

### Appeals address

State Board of Assessors  
Wisconsin Department of Revenue  
PO Box 8971, Mail Drop #6-97  
Madison, WI 53708-8971

CC: Steve



# State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • MANUFACTURING AND UTILITY BUREAU • GREEN BAY DISTRICT - AA 81

200 N. Jefferson Street, Suite 126  
Green Bay, WI 54301-5100  
Phone: 920-448-5191  
Fax: 920-448-5210  
[dormfate181@revenue.wi.gov](mailto:dormfate181@revenue.wi.gov)  
[www.revenue.wi.gov](http://www.revenue.wi.gov)

November 4, 2014

Ms. Jennifer Hudon  
CLERK  
City of Manitowoc  
900 Quay St  
Manitowoc, WI 54220-4543

Ms. Hudon:

Enclosed is a copy of a Wisconsin Tax Appeals Commission Settlement Agreement that changes a 2013 full value assessment. The change was made pursuant to Sec. 70.511, Wis. Stats., delayed action of reviewing authority. This order may initiate the need to refund taxes that were already paid and to recover some of the refund through the procedure described in Sec. 74.41, Wis. Stats., charging back refunded or rescinded taxes.

Also enclosed is a chart illustrating the refund and chargeback process. If you intend to complete a chargeback, please remit all paperwork (PC-201) as soon as possible after issuing the refund, but no later than June 1<sup>st</sup>. If you have any questions relating to the refund or chargeback, please call the Local Government Services Bureau at 608-264-6892.

This particular order is in regards to the following property:

Municipality:	City of Manitowoc
Owner:	Great Lakes Energy Technologies LLC
Site Address:	2210 Woodland Drive
Local Parcel Number:	052-809-401-033.00
State Identification Number:	81-36-251-R000001610
Tax Appeals Commission Docket Number:	14-M-113

	Original 2013 Full Value Assessment	Revised 2013 Full Value Assessment	Amount of 2013 Full Value Change
Land	405,300	405,300	0
Improvements	9,853,300	8,094,700	-1,758,600
Total	10,258,600	8,500,000	-1,758,600

Aggregate Ratio: 1.066686062	Original 2013 Equated Assessment	Revised 2013 Equated Assessment	Amount of 2013 Equated Change
Land	432,300	432,300	0
Improvements	10,510,400	8,634,500	-1,875,900
Total	10,942,700	9,066,800	-1,875,900

If you have any other questions, please contact me at 920-448-5197 or [kurt.keller@revenue.wi.gov](mailto:kurt.keller@revenue.wi.gov).

Sincerely,

Kurt Keller, Supervisor, Green Bay Manufacturing and Utility Bureau District Office

enclosures

cc: Ms. Cheryl Duchow, County Treasurer, 1010 S 8<sup>th</sup> St., Manitowoc, WI 54220

**STATE OF WISCONSIN  
DEPARTMENT OF REVENUE**

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**GREAT LAKES ENERGY  
TECHNOLOGIES LLC,**

Petitioner,

v.

**WISCONSIN DEPARTMENT OF REVENUE,**

Respondent.

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**SETTLEMENT AGREEMENT**

**Docket Nos. 13-M-049 & 14-M-113**

**IT IS HEREBY STIPULATED** that the original assessments for Computer No. 81-38-251-R000035369 are modified as follows:

<b>Docket No.</b>	<b>BOA Appeal No.</b>	<b>Assessment Year</b>	<b>Stipulated Assessment</b>
14-M-113	81-002-REO-13	2013	\$8,500,000

**IT IS FURTHER STIPULATED** that the Petitioner is withdrawing its appeal before the Tax Appeals Commission for the assessment year 2012 (Docket No. 13-M-049/BOA Appeal No. 81-032-REO-12).

**IT IS FURTHER STIPULATED** that the 2014 original assessment issued by the Department is \$8,000,000.00 and that 2014 is the field audit year for the property pursuant to Wis. Stat. § 70.995(7)(b). Petitioner waives its right to appeal the 2014 value.


**IT IS FURTHER STIPULATED** that Great Lakes Energy Technologies LLC waives the right to any interest due under Wis. Stat. sec. 70.511(2)(b).

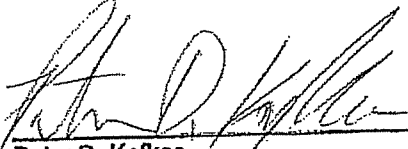
**IT IS FURTHER STIPULATED** that Petitioner and Respondent waive fees and costs and attorney's fees.

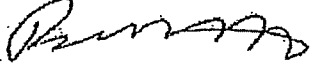
IT IS FURTHER STIPULATED that the Wisconsin Tax Appeals Commission may enter an Order without further notice to the parties approving the terms of this stipulation and affirming the determination of the Respondent.


GREAT LAKES ENERGY  
TECHNOLOGIES LLC

WISCONSIN DEPARTMENT OF REVENUE

  
Name: Scott Jensen Date: 10/8/14  
Title: Manager

  
Peter D. Kafkas Date: 11/4/14  
Attorney

  
Robert A. Hill Date: 10/20/2014  
Petitioner's Representative

  
Tim Drascic Date: 11/4/14  
Director, Manufacturing and Utility Bureau