

CITY OF APPLETON
TAX PAYMENT TIMELINESS APPEAL FORM

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FEB 26 2026
12:.....

(2025 Tax Roll)

Dear City of Appleton Taxpayer:

This form is used to submit a claim to the Tax Payment Board to appeal the Finance Department's conclusion that your tax payment was not received on a timely basis. You may appeal by completing this form and returning it to the Finance Department, P.O. Box 2519, Appleton, WI 54912-2519. You will be notified by mail of the next meeting and may attend to discuss your appeal if you wish.

Section A: (To be completed by taxpayer)

Parcel No: # 315116400
315116500

Name: SERRON HOLDINGS LLC Date: 02/27/26.

Phone: (920) 268-7891

Property Address: 610 AND 606 W. COLLEGE AVE. APPLETON

Taxpayer's Mailing Address (if different): W2488 CLOVER DOWNS CT-
APPLETON, WI 54915.

Claim/Explanation: 1ST TIME PAYING, I JUST PURCHASED
THESE PROPERTIES AND MAILED CHECKS ON FEB/02
MY APOLOGIES, NOW I KNOW BETTER AND I WILL
MAKE MY PAYMENTS IN PERSON AT THE FINANCE DEPT
OFFICE

Please attach any documentation that you wish considered

**CITY OF APPLETON
TAX PAYMENT TIMELINESS APPEAL BOARD
PURPOSE**

The Tax Payment Timeliness Appeal Board was created in December 1994 to provide for a review of staff determinations about the timeliness of property tax payments.

AUTHORITY:

The Common Council created this board to ensure that Chapter 74, Wisconsin Statutes is correctly administered by the Finance Department staff.

MEMBERSHIP:

Council Representative:	Sheri S. Hartzheim, Alderperson
Legal Representative:	Christopher Behrens, City Attorney
Finance Department Representative:	Jeri Ohman, Finance Director

SCOPE OF DISCUSSION:

It is important to understand that the Board's role is not that of a court. Taxpayers have a right to bring suit in circuit court if they conclude they have a valid claim.

It is also not the Board's role to judge, interpret, or ignore the statutes. Our duty is to assure that the Finance Department staff applied the statutes correctly. Wisconsin state law provides that the local government may accept a late payment as "timely" only in the event of a postal error.

Successful appeals are documented by providing a letter from the postal service identifying a specific problem that caused the mail to be delayed on a specific date. Specificity and details are more influential than general, generic statements that "anything can happen when you process so much mail."

Finally, the Board has no authority to overturn staff decisions for the following reasons:

- Many years as a timely taxpayer
- Forgot but had good intention
- Illness, divorce, death, hospitalization
- Didn't know/didn't understand
- Mailed on time but payment never arrived

A successful appeal requires two votes. This Board is committed to deciding cases in a fair, unbiased manner, and the Board will adhere strictly to the dictates of Wisconsin Law.