



Report to the  
**Finance Committee**  
of the City of Green Bay

## MEETING DATE

April 15, 2025

## PREPARED BY

## AGENDA ITEM # S.9

To approve a request by Ald. Proffitt to add a line to the printed city tax bill for the Green Bay Area Public School District (GBAPS) to distinguish the voucher dollars over which they have no financial oversight.

## BACKGROUND

Referred to staff from the Finance Committee meeting on 1/14/2025.

The Assistant Finance Director worked with the Green Bay Area Public School district administrative staff and school board, Brown County, Wisconsin Department of Revenue (WDOR), and the City Legal department to determine the legality and feasibility of adding another line to the printed city tax bill.

The proposed solution approved by the GBAPS board president and WDOR is to add a sentence to the upper portion of the tax bill as shown in the example attached.

## RECOMMENDATION

## FISCAL IMPACT

## ATTACHMENTS

- I. GPASD tax bill addiiton

## Diana Ellenbecker

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**From:** Laura McCoy <llmccoy@gbaps.org>  
**Sent:** Friday, March 7, 2025 2:40 PM  
**To:** Diana Ellenbecker; Vicki Bayer; Board of Education; lablakeslee; Angie Roble  
**Subject:** [EXTERNAL] Tax Bill Addition

**Caution:** This email originated from a sender outside of your organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hello Ms. Ellenbecker,

In response to your March 6 request for a status update we would like the following in the information section on the upper portion of the tax bill to look as follows. Our plan would be to send a separate communication when we send to the city the levy certification letter that would identify the correct amount for the tax bill for that year.

“Of the amount levied by GBAPS, \$8,991,023.65 is for the purpose of private school vouchers.”

I want to also sincerely thank you and your team for your persistence and support as we've navigated through this process.

Laura McCoy | Board of Education  
President  
Green Bay Area Public Schools  
200 South Broadway  
Green Bay, WI 54303

Disclaimer: Based on the Wisconsin Court of Appeals ruling in the *John K. MacIver Institute for Public Policy, Inc. v. Erpenbach*, 2013AP1187 (Ct. App., April 9, 2014), emails sent to Board of Education members, including the name of the sender of the email as well as the sender's email address, may be subject to disclosure under the Wisconsin Open Records Act.

## Diana Ellenbecker

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**From:** DOR Local Government Services <DORLocalGovernmentServices@wisconsin.gov>  
**Sent:** Tuesday, March 11, 2025 12:58 PM  
**To:** Linda Chosa  
**Cc:** Diana Ellenbecker; Wedige, Jeremy L - DOR; Gawryleski, Mary B - DOR  
**Subject:** RE: City of Green Bay - Property Tax Bill Addition  
**Attachments:** City of Green Bay Bill 03.10.25.pdf

Linda,

We reviewed and approve the attached tax bill's voucher statement location.

Deb Werner  
Wisconsin Department of Revenue  
Local Government Services Bureau  
608-264-6892  
[debra.werner@wisconsin.gov](mailto:debra.werner@wisconsin.gov)



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**From:** DOR Local Government Services <DORLocalGovernmentServices@wisconsin.gov>  
**Sent:** Tuesday, March 11, 2025 11:18 AM  
**To:** Chosa, Linda - MUN <linda.chosa@greenbaywi.gov>  
**Cc:** Diana Ellenbecker <Diana.Ellenbecker@greenbaywi.gov>; Wedige, Jeremy L - DOR <Jeremy.Wedige@wisconsin.gov>  
**Subject:** RE: City of Green Bay - Property Tax Bill Addition

Good morning, Linda.

Thank you for the attachment and information below. We will review and expect to respond in a few days per yesterday's meeting with Eric.

Deb Werner  
Wisconsin Department of Revenue  
Local Government Services Bureau  
608-264-6892  
[debra.werner@wisconsin.gov](mailto:debra.werner@wisconsin.gov)



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**From:** Linda Chosa <[Linda.Chosa@greenbaywi.gov](mailto:Linda.Chosa@greenbaywi.gov)>  
**Sent:** Tuesday, March 11, 2025 8:01 AM  
**To:** DOR Local Government Services <[DORLocalGovernmentServices@wisconsin.gov](mailto:DORLocalGovernmentServices@wisconsin.gov)>  
**Cc:** Diana Ellenbecker <[Diana.Ellenbecker@greenbaywi.gov](mailto:Diana.Ellenbecker@greenbaywi.gov)>; Wedige, Jeremy L - DOR <[Jeremy.Wedige@wisconsin.gov](mailto:Jeremy.Wedige@wisconsin.gov)>  
**Subject:** FW: City of Green Bay - Property Tax Bill Addition

**CAUTION: This email originated from outside the organization.  
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Good morning,

We reached out to Green Bay Area Public Schools District, and they requested we include the information in the city-specific information on the upper portion of the tax bill. Attached you will find a mockup of their request. Please review and let me know if this is acceptable.

**GBAPS Request:**

*In response to your March 6 request for a status update we would like the following in the information section on the upper portion of the tax bill to look as follows. Our plan would be to send a separate communication when we send to the city the levy certification letter that would identify the correct amount for the tax bill for that year.*

*"Of the amount levied by GBAPS, \$8,991,023.65 is for the purpose of private school vouchers."*

Thank you again for your guidance on this matter.

Linda



**Linda Chosa**  
**Assistant Finance Director/Treasurer**  
City of Green Bay  
Administrative Services  
100 N Jefferson Street, Green Bay, WI 54301-5026  
920.448.3015  
[greenbaywi.gov](http://greenbaywi.gov)

REAL ESTATE PROPERTY TAX BILL FOR 2024

CITY OF GREEN BAY

Total Due For Full Payment

Bill #: [REDACTED]  
Parcel #: [REDACTED]  
Alt. Parcel #: [REDACTED]  
GREEN BAY WI 54311-7517

By January 31, 2025  
\$3,374.03  
-- OR --  
Pay First Installment  
By January 31, 2025  
\$1,574.98

Make Check Payable and Mail to:  
CITY OF GREEN BAY  
TAX COLLECTION  
100 N JEFFERSON ST ROOM 106  
GREEN BAY WI 54301-5026  
(920) 448-3055



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.

- MAIL:** City of Green Bay, Tax Collection, 100 N Jefferson St, Room 106  
Green Bay, WI 54301-5026
- ONLINE:** [www.browncountywi.gov/propertytax](http://www.browncountywi.gov/propertytax)  
Use Guest sign-in. Enter Parcel# only. VPS Convenience Fees: E-check \$1.25,  
Personal Visa Debit Cards \$3.95, and Credit Cards/Other Debit Cards 2.55%
- IN PERSON:** City Hall Clerk's Office (available Mon-Fri 8:00AM-4:30PM, except holidays)  
Parking is available at the hooded meter spots on the north-side of City Hall
- DROP BOX:** Located on the Northeast entrance of City Hall (available any time)
- NOTE:** Homeowners check for Lottery Credit deduction on Primary Residence only.  
For mailing address changes go to [www.browncountywi.gov/addresschange](http://www.browncountywi.gov/addresschange)  
Receipts are available at [www.browncountywi.gov/propertysearch](http://www.browncountywi.gov/propertysearch)  
Responses and installment payments will be collected by Brown County.  
**Of the amount levied by GBAPS, \$8,991,023.65 is for the purpose of private school vouchers.**

Property Address		STATE OF WISCONSIN REAL ESTATE PROPERTY TAX BILL FOR 2024				BILL NO. [REDACTED]		SEQ# 15312
Property Address		CITY OF GREEN BAY BROWN COUNTY				Correspondence should refer to parcel number PARCEL# [REDACTED]		
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	
43,200	140,900	184,100	0.7995	54,100	176,500	230,600		
Taxing Jurisdiction		2023 Est. State Aids	2024 Est. State Aids	2023 Net Tax	2024 Net Tax	% Tax Change	Gross Property Tax	3,667.70
CITY OF GREEN BAY		24,450,624	24,991,964	1,429.31	1,495.63	4.6%	First Dollar Credit	-69.59
NORTHEAST WI VTA#		7,003,376	6,918,247	124.39	129.85	4.4%	Lottery Credit	-224.08
GREEN BAY SCH DIST		154,648,099	163,729,091	1,397.29	1,417.30	1.4%	Net Property Tax	3,374.03
BROWN COUNTY		3,101,012	3,125,705	809.16	624.92	2.6%		
<b>Total</b>		<b>189,203,101</b>	<b>198,765,007</b>	<b>3,560.25</b>	<b>3,667.70</b>	<b>3.0%</b>	<b>TOTAL DUE FOR FULL PAYMENT</b>	<b>3,374.03</b>
First Dollar Credit				74.35	69.59	-6.6%	<b>PAY BY January 31, 2025</b>	
Lottery & Gaming Credit				276.74	224.08	-19.0%	<b>\$ 3,374.03</b>	
Net Property Tax				3,209.16	3,374.03	5.1%	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.	
School taxes reduced by local levy tax credit		\$ 346.23	2798294 2215566 ACRES: 0.248		Net Assessed Value Rate (Does NOT reflect credits)		Installments may be paid as follows:	
GREEN BAY WI 54311-7517				0.019922324		1574.98 DUE BY 01/31/2025		
FOR INFORMATIONAL PURPOSES ONLY - Voter Approved Temporary Tax Increases		Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends		1799.05 DUE BY 07/31/2025		
Taxing Jurisdiction		9,179,901.94	174.10	2025		SEE REVERSE SIDE FOR IMPORTANT INFORMATION		
GREEN BAY SCH DIST		11,611,681.68	247.15	2027				
GREEN BAY SCH DIST		23,405,158.44	438.17	2034				

CITY OF GREEN BAY  
TAX COLLECTION  
100 N JEFFERSON ST ROOM 106  
GREEN BAY WI 54301-5026

PRESORTED  
FIRST CLASS MAIL  
US POSTAGE PAID  
UMS

TAX BILL ENCLOSED  
for 21-3864

FORWARDING SERVICE REQUESTED

GREEN BAY WI 54311-7517