


19-0183

MEMORANDUM

DATE: February 12, 2019
TO: Finance Committee
FROM: Kim Lynch, Comptroller/Deputy Treasurer 
RE: 2018 Palpable Error Parcel 788-011-060

Attached is a correction of error notice from our City Assessor to correct palpable error in real property assessment on parcel 788-011-060. Property was assessed at 100% as of January 1, 2018, however, property was only 10% complete as of January 1, 2018.

Revised Assessment: Land \$50,300, Improvement \$25,700 for a total assessment of \$76,000.

Please recommend rescinding taxes in the amount of \$4,779.05 resulting in a tax overpayment. Recommend refund \$60.05 to ABP Homes LLC and \$674.28 to Susan Bown.

Deborah Neuser

From: Gary Doering <GaryD@accurateassessor.com>
Sent: Tuesday, February 12, 2019 9:02 AM
To: Deborah Neuser
Subject: ABP Homes Assessor Error
Attachments: pa5-661f - C of E for 2532 Stoney Brook Ct.pdf

Deborah,

Parcel #788011060, 2532/2534 Stoney Brook Court was assessed improperly for tax year 2018. I was made aware of this by a letter from Kory Schmidt, Owner of ABP Homes. The new construction duplex was incorrectly assessed at a 100% completion rate. Valuation should have been established as of 1/1/2018. The completion rate was only 10%.

Incorrect 2018 assessed value at 100%

Land	\$50,300
Improvement	\$256,900
Total	\$307,200

Correct assessment at 10% completion rate

Land	\$50,300
Improvement	\$25,700
Total	\$76,000

Mr. Schmidt had come to open book and had discussed land valuation only. No discussion took place regarding the improvement value. This error could have been corrected at open book if we were aware of this. Normally, this error could not be corrected since the BOR had passed and the roll book closed, but in this case, state statutes allow for a correction.

It is my understanding that Mr. Schmidt has fully paid the tax bill for 2018. His bill needs to be adjusted to the taxes due on the revised assessment of \$76,000.

Please feel free to contact me with any questions. I have attached the correction of error form for your file. This will be attached to the 2019 roll.

Thank you,

Gary Doering
Account Manager, Assessor 2

Our Process Values Your Assessments

Accurate Appraisal, LLC
Ph. : (920) 749-8098
Fax: (920) 749-8099
Email: garyd@accurateassessor.com

This message is intended for the sole use of the individual and entity to which it is addressed, and may contain information that is privileged, confidential and exempt from disclosure under applicable law. If you

2018

(Year)

CORRECTIONS OF ERRORS BY ASSESSORS (SEC. 70.43, WIS. STATS.)

Note: Assessor should complete columns (a) through (e) and forward to the clerk as part of the assessment roll. Send to clerk electronically as well, if possible. The clerk will complete columns (f), (g), and totals.

	(a) Parcel / Account Number Property Location & School Code Owner's Name, Street Address, City, State, Zip (1)	(b) Previous Year's Assessed Value	(c) Corrected Value	(d) Real Property Amount of Adjustment (c-b)	(e) Personal Property Amount of Adjustment (c-b)	(f) Previous Year's Net Mill Rate (2)	(g) T - Tax net school credit L - Lottery credit F - First Dollar credit N - Net Tax (3)
1	788011060 2532 STONEY BROOK CT ABP Homes, LLC 100 Maritime Dr Manitowoc WI 54220-0000	307,200	76,000	-231,200			T - 0.00 L - F - N - 0.00
2							T - 0.00 L - F - N - 0.00
3							T - 0.00 L - F - N - 0.00
4							T - 0.00 L - F - N - 0.00
5							T - 0.00 L - F - N - 0.00
6							T - 0.00 L - F - N - 0.00

2018
(Year)

CORRECTIONS OF ERRORS BY ASSESSORS (Continued)

	(a) Parcel / Account Number Property Location & School Code Owner's Name, Street Address, City, State, Zip (1)	(b) Previous Year's Assessed Value	(c) Corrected Value	(d) Real Property Amount of Adjustment (c-b)	(e) Personal Property Amount of Adjustment (c-b)	(f) Previous Year's Net Mill Rate (2)	(g) T - Tax net school credit L - Lottery credit F - First Dollar credit N - Net Tax (3)
7							T - 0.00 L - F - N - 0.00
8							T - 0.00 L - F - N - 0.00
9							T - 0.00 L - F - N - 0.00
10							T - 0.00 L - F - N - 0.00
Grand Totals . . →				-231,200	0		0.00

(1) Enter Property and Owner Information in order listed.

(2) Net Mill Rate – see Publication PA-502, Assessment and Tax Roll Instructions for Clerks at www.revenue.wi.gov/html/pubs.html.

(3) T – Enter total tax less school levy tax credit.

L – If Principal Residence, enter amount of Lottery & Gaming Credit adjustment, if any.

F – If Real Estate includes an improvement, enter amount of First Dollar Credit adjustment, if any.

N – Enter net amount (T minus L and F)

↑
Real Property
Total enter on
line 23c1 of the
Statement of
Assessment

↑
Personal Property
Total enter on
line 23c2 of the
Statement of
Assessment

↑
Total of code "N" entries.
Enter on Line K
of the Statement
of Taxes.

ABP HOMES, LLC

100 Maritime Drive Ste 3C, Manitowoc, WI 54220

January 29, 2019

RE: Assessment

To Whom it May Concern,

This letter is being provided to inform you that ABP Homes, LLC is providing this tax payment under protest of our assessment for this property located at 2534 Stoney Brook Court. The reason for this protest is the property was completed in July of 2018 with the occupancy permit issued that month, but the property has been assessed at full value for the entire year.

Numerous attempts have been made to contact the Assessor's office to discuss this matter, including leaving multiple voicemails, and no response has been returned. Therefore, we are making this payment to avoid any interest and/or penalties, but are protesting the assessed property tax for 2018.

Contact from the Assessor's office is requested at their earliest convenience at (920) 901-7934.

Sincerely,



Kory Schmidt, Owner
ABP Homes, LLC

CITY OF MANITOWOC TREASURER
 900 QUAY ST
 MANITOWOC, WI 54220

MANITOWOC COUNTY - STATE OF WISCONSIN
 PROPERTY TAX BILL FOR 2018
 REAL ESTATE

ABP HOMES LLC

Parcel Number: 788011060
 Bill Number: 42173

Important: Be sure this description covers your property. Note that this description is for tax bill only and may not be a full legal description. See reverse side for important information.

Location of Property/Legal Description
 2534 STONEY BROOK CT

WOODRIDGE ESTATES SUBD NO 7 LOT 6 BLK 11
 0.536 ACRES

42173/788011060
 ABP HOMES LLC
 100 MARITIME DR
 MANITOWOC WI 54220

Please inform treasurer of address changes.

ASSESSED VALUE LAND 50,300	ASSESSED VALUE IMPROVEMENTS 256,900 25,700	TOTAL ASSESSED VALUE 307,200 76,000	AVERAGE ASSMT RATIO 1.027237000	NET ASSESSED VALUE RATE 0.02067065 <small>(Does NOT reflect credits)</small>	NET PROPERTY TAX 6294.70
ESTIMATED FAIR MARKET VALUE LAND 49,000	ESTIMATED FAIR MARKET VALUE IMPROVEMENTS 250,100	TOTAL ESTIMATED FAIR MARKET VALUE 299,100	<input type="checkbox"/> A star in this box means unpaid prior year taxes.	School taxes also reduced by school levy tax credit 442.15	
TAXING JURISDICTION	2017 EST. STATE AIDS ALLOCATED TAX DIST.	2018 EST. STATE AIDS ALLOCATED TAX DIST.	2017 NET TAX	2018 NET TAX	% TAX CHANGE
STATE OF WISCONSIN	0	0	0.00	0.00	
MANITOWOC COUNTY	1,951,940	2,008,106	0.00	1,661.49	
CITY OF MANITOWOC	7,288,899	7,254,570	0.00	2,529.43	
SCH D OF MANITOWOC	28,421,849	30,643,690	0.00	1,920.62	
LAKESHORE TECH COLLEGE	1,994,831	2,019,175	0.00	238.48	
TOTAL	39,657,519	41,925,541	0.00	6,350.02 1570.97	0.0%
FIRST DOLLAR CREDIT			0.00	-55.32	0.0%
LOTTERY AND GAMING CREDIT			0.00	0.00	0.0%
NET PROPERTY TAX			0.00	6,294.70	0.0%

TOTAL DUE: \$6,294.70
 FOR FULL PAYMENT, PAY TO LOCAL TREASURER BY:
JANUARY 31, 2019
 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.

FOR INFORMATION PURPOSES ONLY • Voter Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends	Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends
SCH D OF MANITOWOC	2,668,911	408.92	2021				
					1515.65		

PAY IN FULL: or 1ST INSTALLMENT: BY JANUARY 31, 2019	\$6,294.70 \$1,575.70	2ND INSTALLMENT: BY MARCH 31, 2019	\$1,573.00	3RD INSTALLMENT: BY MAY 31, 2019	\$1,573.00	4TH INSTALLMENT: BY JULY 31, 2019	\$1,573.00
AMOUNT ENCLOSED _____		AMOUNT ENCLOSED _____		AMOUNT ENCLOSED _____		AMOUNT ENCLOSED _____	
MAKE CHECK PAYABLE AND MAIL TO:		MAKE CHECK PAYABLE AND MAIL TO:		MAKE CHECK PAYABLE AND MAIL TO:		MAKE CHECK PAYABLE AND MAIL TO:	
CITY OF MANITOWOC TREASURER 900 QUAY ST MANITOWOC, WI 54220		CITY OF MANITOWOC TREASURER 900 QUAY ST MANITOWOC, WI 54220		CITY OF MANITOWOC TREASURER 900 QUAY ST MANITOWOC, WI 54220		CITY OF MANITOWOC TREASURER 900 QUAY ST MANITOWOC, WI 54220	
PIN# 788011060 ABP HOMES LLC BILL NUMBER: 42173		PIN# 788011060 ABP HOMES LLC BILL NUMBER: 42173		PIN# 788011060 ABP HOMES LLC BILL NUMBER: 42173		PIN# 788011060 ABP HOMES LLC BILL NUMBER: 42173	

INCLUDE STUB WITH YOUR PAYMENT | INCLUDE STUB WITH YOUR PAYMENT | INCLUDE STUB WITH YOUR PAYMENT | INCLUDE STUB WITH YOUR PAYMENT

City of Manitowoc

Owner (s):
ABP HOMES LLC

Location:

Mailing Address:
**ABP HOMES LLC
100 MARITIME DR
MANITOWOC, WI 54220**

School District:
**3290 - SCHOOL DISTRICT OF
MANITOWOC**

Tax Parcel ID Number:Tax District: Status:
~~788011060~~ 251-CITY OF MANITOWOC Inactive

Alternate Tax Parcel Number:Acres:
0.5357

Description - Comments (Please see Documents tab below for related documents. For a complete legal description, see recorded document.):

WOODRIDGE ESTATES SUBD NO 7 LOT 6 BLK 11

Site Address (es): (Site address may not be verified and could be incorrect. DO NOT use the site address in lieu of legal description.)

2534 STONEY BROOK CT MANITOWOC, WI 54220

Tax Payment History for 2018, City of Manitowoc

Receipt #	Date	Received Of	Property Tax	Other	Interest	Penalty	Total
39695	1/15/2019	SUSAN BROWN	\$674.28	\$0.00	\$0.00	\$0.00	\$674.28
42360	2/4/2019	ABP HOMES LLC	\$1,575.70	\$0.00	\$0.00	\$0.00	\$1,575.70

*All
60.05
1515.65*