

MEMORANDUM

DATE: February 14, 2019
TO: Finance Committee
FROM: Kim Lynch, Comptroller/Deputy Treasurer
RE: 2018 Palpable Error Parcel 000-117-080
Michael & Mariluxi Merrill
435 N. 8th St.



Attached is a Correction of Error Notice by Assessor. This property was exempt for 2018 and a tax bill should not have been generated. See communication from Assessor.

Please recommend rescinding real estate taxes in the amount of \$3,547.57 and adjusting the assessment for real estate parcel 000-117-080 to zero (exempt property).

Deborah Neuser

From: Gary Doering <GaryD@accurateassessor.com>
Sent: Thursday, February 14, 2019 1:12 PM
To: Deborah Neuser
Subject: Parcel #000117050 435 N. 8th St. Assessor's error
Attachments: pa5-661f - C of E for 435 N 8th St.pdf

Deborah,

The exemption for Parcel #000117050, 435 N. 8th St, Manitowoc was improperly removed in 2018 which resulted in a tax bill to be generated. The parcel was being used as a Jewish Synagogue until October, 2018. The name of the congregation was ANSHE POALE ZEDEK CONGREGATION, A/K/A ANSHA PALIA SADIK. The assessors' office had been told that the property was no longer being used as a synagogue and the building was vacant and up for sale. We visited the property and saw no evidence that the congregation was still operating. The exemption was pulled, the building was assessed, and a tax bill was generated.

It was brought to our attention by the new owner, Michael Merrill that the congregation was indeed functioning until October, 2018 after he received a tax bill. This was confirmed by Howard Zimmerman, a leader of the synagogue. The property was exempt for 2018 and a tax bill should not have been generated. This is an assessor's error.

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

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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	000117050 435 N 8th STREET Michael & Mariluxi Merrill 435 N 8th St Manitowoc WI 54220-0000	174,300	0	-174,300			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

CITY OF MANITOWOC TREASURER
 900 QUAY ST
 MANITOWOC, WI 54220

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

MERRILL, MICHAEL
 MARIUXI L MERRILL

Parcel Number: 000117050
 Bill Number: 30943

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
 435 N 8TH ST

LOTS 4 & 5 BLK 117
 0.330 ACRES

30943/000117050
 MICHAEL MERRILL
 MARIUXI L MERRILL
 435 N 8TH ST
 MANITOWOC WI 54220

Please inform treasurer of address changes.

ASSESSED VALUE LAND 24,300	ASSESSED VALUE IMPROVEMENTS 150,000	TOTAL ASSESSED VALUE 174,300	AVERAGE ASSMT RATIO 1.027237000	NET ASSESSED VALUE RATE 0.02067065 <small>(Does NOT reflect credits)</small>	NET PROPERTY TAX 3547.57
ESTIMATED FAIR MARKET VALUE LAND 23,700	ESTIMATED FAIR MARKET VALUE IMPROVEMENTS 146,000	TOTAL ESTIMATED FAIR MARKET VALUE 169,700	<input type="checkbox"/> A star in this box means unpaid prior year taxes	School taxes also reduced by school levy tax credit 250.87	
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	942.70	
CITY OF MANITOWOC	7,288,899	7,254,570	0.00	1,435.15	
SCH D OF MANITOWOC	28,421,849	30,643,690	0.00	1,089.73	
LAKESHORE TECH COLLEGE	1,994,831	2,019,175	0.00	135.31	
TOTAL	39,657,519	41,925,541	0.00	3,602.89	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	3,547.57	0.0%
TOTAL DUE: \$3,547.57					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	232.01	2021				

PAY IN FULL: or 1ST INSTALLMENT: BY JANUARY 31, 2019	\$3,547.57 \$889.57	2ND INSTALLMENT: BY MARCH 31, 2019	\$886.00	3RD INSTALLMENT: BY MAY 31, 2019	\$886.00	4TH INSTALLMENT: BY JULY 31, 2019	\$886.00
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# 000117050 MERRILL, MICHAEL BILL NUMBER: 30943		PIN# 000117050 MERRILL, MICHAEL BILL NUMBER: 30943		PIN# 000117050 MERRILL, MICHAEL BILL NUMBER: 30943		PIN# 000117050 MERRILL, MICHAEL BILL NUMBER: 30943	

INCLUDE STUB WITH YOUR PAYMENT