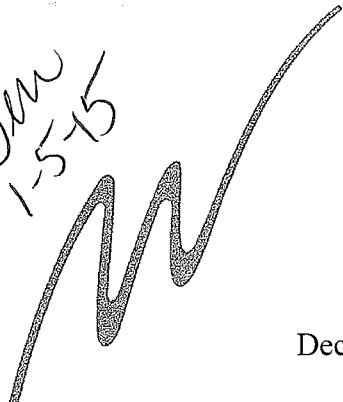


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CITY OF MANITOWOC

WISCONSIN, USA

www.manitowoc.org



December 17, 2014

TO: Alderman Eric Sitkiewitz, Chairman Finance Committee
Jennifer Hudon, City Clerk

FROM: Sarah Hoppe, City Assessor

RE: Personal Property Palpable Error
Parcel 000-918-389
GE Capital Information Tech Solutions

Today I received a phone call from Jay Galt, Property Tax Associate from GE Capital Information Tech Solutions stating that GE combined the assets for parcel 000-918-389 with parcel 000-308-768.

This error falls under Wisc. Stats 74.33 (1)(e) Palpable error. A double assessment has been made. The amount that should be rescinded is calculated:

<u>Tax Year</u>	<u>Assessment</u>	<u>Tax</u>
2014	\$211,500	\$4,419.53

Please recommend to rescind the 2014 assessment for Personal Property parcel 000-918-389 GE Capital Information Tech Solutions.

Thank you.

cc: Steve Corbeille, Finance Director

Attachments



NOTICE OF ASSESSMENT This is not a Tax Bill

In accordance with section 70.365 of the Wisconsin Statutes, you hereby are notified of your assessment for the current year 2014 on the property described.

IF YOU WISH TO CONTEST THIS ASSESSMENT, SEE BELOW.

OWNER

GE CAPITAL INFORMATION TECH SOLUTIONS

PO BOX 5043
ATTN: PROPERTY TAX COMPLIANCE
CHICAGO IL 60680 5043

PERSONAL PROPERTY

Town, Village, or City of: CITY OF MANITOWOC	
Parcel No.	000-918-389
Legal Description of Property Address: VARIOUS MANITOWOC	
Year	Total
2014	211,500
Total Assessment	
Board of Review/Tentative Date:	May. 29, 2014
Meeting Location:	CITY HALL, 900 QUAY ST.
For Additional Information call:	920-686-6970

Wisconsin statutes require all non-agricultural property to be assessed at full market value as of January 1, each year. The courts have determined that assessments at a percentage of full market value are acceptable when applied uniformly. Therefore, to determine if your assessment is fair you must analyze it in relation to full market value. This is done by dividing your assessment by the general level of assessment for your municipality. You should contact the assessor to find out the general level of assessment.

If you feel your assessment is unfair, discuss it with the assessor. The assessor can explain the assessment process. If you still wish to object to the assessment immediately contact the local clerk, file an objection form and arrange a Board of Review hearing.

In cities with a Board of Assessors, assessment objections are first made to this body. Contact the assessor to obtain an objection form. If you are dissatisfied with the Board of Assessors' determination, an appeal can be made to the Board of Review. If you wish to appear at the Board of Review, notify the Assessor's office in writing within 10 days of the Board of Assessors' determination notice.

Boards of Review operate like a court. Their function is not one of valuation, but of deciding the validity of the facts presented orally before them. You or your representative may testify concerning your assessment objection. You must prove that your property is inequitably assessed when compared to the general level of assessment within your tax district.

NOTE: The notice of Assessment is required when an assessment has changed from the prior year. Therefore, many municipalities do not send Notices of Assessment every year. Not Receiving a Notice does not prevent you from objecting to your assessment. However, if you desire to appeal your assessment in any year, your appearance at that year's Board of Review hearing is extremely important. Most subsequent avenues of appeal require that you first attend the Board of Review. Therefore, always verify your assessment annually prior to the Board of Review. The appeal process is explained in the "Property Assessment Appeal Guide for Wisconsin Real Property Owners." If you would like a copy, please contact the Department of Revenue, Office of Assessment Practices, Box 8933, Madison, WI 53708-8933. Property tax publications can be found at the following Web address: <http://www.revenue.wi.gov>

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OWNER

G E CAPITAL INFO TECH SOLUTIONS INC

PO BOX 5043
PROPERTY TAX COMPLIANCE
CHICAGO IL 60680 5043

PERSONAL PROPERTY

Town, Village, or City of: CITY OF MANITOWOC	
Parcel No.	000-308-768
Legal Description of Property Address: VARIOUS LOCATIONS MANITOWOC	
Year	Total
2014	211,500
Total Assessment	
Board of Review/Tentative Date:	May. 29, 2014
Meeting Location:	CITY HALL, 900 QUAY ST.
For Additional Information call:	920-686-6970

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Sarah Hoppe

From: Galt, Jay (GE Capital) <Jay.Galt@ge.com>
Sent: Wednesday, December 17, 2014 11:31 AM
To: Sarah Hoppe
Cc: Uecker, Debbi (GE Capital)
Subject: Removal of parcel 000-918-389 for 2014

Good Morning Sarah,

I spoke with you in regards to parcels 000-918-389 and 000-308-768. You agreed to remove the assessment, and close the tax bill for account 000-918-389 if I sent an email requesting to have the single asset located at 101 S 16th St included in the assessment for parcel 000-308-768. That asset is currently being included in the total assessed value of \$211,500 for parcel 000-308-768. It appears you were sent multiple copies of the corporation filing during assessment time which may have caused this duplication so GE apologizes if that was the case.

Therefore, all that needs to be completed is the closure of parcel 000-918-389. Please send me confirmation when this has been completed.

Thank you for your willingness to help with this account, and don't hesitate to call or email if there are any questions.

Jay Galt
Property Tax Associate
GE Capital
Americas

T + 406 373 7739
D + 335-7739
F + 406 403 0431

jay.galt@ge.com
www.ge.com

Mail Delivery to:

P.O. Box 5043
Chicago, IL 60680-5043
General Electric Capital Corporation

GE imagination at work

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