

RECEIVED

JAN 31 2020

Schmitz Amusements

January 21, 2020

CITY CLERKS OFFICE

VIA PERSONAL SERVICE

Clerk
City Of Manitowoc
900 Quay Street, Manitowoc WI 54220

Re: Schmitz Amusements
1141 S 41st Street Manitowoc, WI 54220
Account Number 000303172

To Whom It May Concern:

On behalf of Schmitz Amusements ("Claimant"), we hereby serve this claim of unlawful tax ("Claim") on the City of Manitowoc ("City"). You are directed to serve a copy of any notice of disallowance on the undersigned and Douglas A. Pessefall, Esq. Reinhart Boerner Van Deuren s.c., 1000 N. Water Street, Suite 1700, Milwaukee, WI 53202.

1. This Claim is brought pursuant to Wis. Stat. § 74.35 for a refund of unlawful taxes collected from the Claimant by the City for the 2019 tax year, plus interest as provided by law, with respect to certain property located in the City and known by the personal property tax Account Number 000303172 ("Property").

2. At all times relevant to this Claim, the Claimant was the owner of the Property, was responsible for the payment of taxes imposed with respect to the Property and the prosecution of tax disputes involving the Property, and is authorized to bring this Claim in its own name.

3. The City is a body corporate and politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 900 Quay Street, Manitowoc WI 54220

4. The basis for this Claim is that one or more palpable errors specified in Wis. Stat. § 74.33(1) were made. Specifically, the Property included machinery, tools and/or patterns exempt from taxation pursuant to Wis. Stat. § 70.111(27); the Property included assets no longer used in a trade or business as of the assessment date; the Property included real property that was not subject to personal property tax and was, therefore, subject to double taxation; and/or the assessment of the Property violated the Uniformity, Due Process and Equal Protection clauses of the Wisconsin Constitution.

5. The Claimant timely filed a Statement of Personal Property on which the Claimant reported a value of approximately 0 for its personal property located within the City as of January 1, 2019, which properly excluded personal property that was exempt by law from taxation

6. Notwithstanding the Reported Value, the Property was assessed by the City at \$134100 as of January 1, 2019 ("Assessed Value").

7. Based on the Assessed Value, the City issued the Claimant a 2019 tax bill in the amount of \$2834.89.

8. However, the Assessed Value exceeded the Reported Value by 134100, and the 2019 tax bill should have been no more than \$0.

9. The Claimant timely paid the 2019 tax bill issued by the City, and is aggrieved by the levy and collection of an unlawful tax against the Property.

10. The amount of this Claim is \$2834.89, plus interest.

By this letter, the Claimant stated a valid claim to recover the unlawful tax paid with respect to its Property. The Claimant respectfully requests the City to grant this Claim within 90 days from the date of service hereof.

Please date-stamp a copy of this claim and return to our waiting messenger. Please contact the undersigned with any questions.

Very truly yours,


Elmer Schmitz

cc: Douglas A. Pessefall, Esq.

CITY OF MANITOWOC TREASURER
 900 QUAY ST
 MANITOWOC, WI 54220

MANITOWOC COUNTY - STATE OF WISCONSIN
 PROPERTY TAX BILL FOR 2019
 PERSONAL PROPERTY
 SCHMITZ AMUSEMENT LLC

Account Number: 000303172
 Bill Number: 45169

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
 VARIOUS

45169/000303172
 SCHMITZ AMUSEMENT LLC
 1308 CRYSTAL SPRINGS RD
 TWO RIVERS WI 54241

Please inform treasurer of address changes.

ASSESSED VALUE LAND 0	ASSESSED VALUE IMPROVEMENTS 134,100	TOTAL ASSESSED VALUE 134,100	AVERAGE ASSMT. RATIO 0.990527193	NET ASSESSED VALUE RATE 0.02114021 <small>(Does NOT reflect credits)</small>	NET PROPERTY TAX 2834.89
ESTIMATED FAIR MARKET VALUE LAND 0	ESTIMATED FAIR MARKET VALUE IMPROVEMENTS 135,400	TOTAL ESTIMATED FAIR MARKET VALUE 135,400	<input type="checkbox"/> A star in this box means unpaid prior year taxes.	School taxes also reduced by school levy tax credit 184.77	

TAXING JURISDICTION	2018 EST. STATE AIDS ALLOCATED TAX DIST.	2019 EST. STATE AIDS ALLOCATED TAX DIST.	2018 NET TAX	2019 NET TAX	% TAX CHANGE
STATE OF WISCONSIN	0	0	0.00	0.00	
MANITOWOC COUNTY	2,008,106	2,107,594	0.00	717.77	
CITY OF MANITOWOC	7,254,570	7,450,658	0.00	1,136.41	
SCH D OF MANITOWOC	30,643,690	32,052,697	0.00	873.45	
LAKESHORE TECH COLLEGE	2,019,175	2,074,389	0.00	107.26	
TOTAL	41,925,541	43,685,338	0.00	2,834.89	0.0%
FIRST DOLLAR CREDIT LOTTERY AND GAMING CREDIT			0.00	0.00	0.0%
NET PROPERTY TAX			0.00	2,834.89	0.0%

TOTAL DUE: \$2,834.89
 FOR FULL PAYMENT, PAY TO LOCAL
 TREASURER BY:
 JANUARY 31, 2020
 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
SCH D OF MANITOWOC	2,680,376	178.55	2021

AMOUNT ENCLOSED	AMOUNT ENCLOSED	AMOUNT ENCLOSED	AMOUNT ENCLOSED
PAY IN FULL: or 1ST INSTALLMENT: BY JANUARY 31, 2020 \$2,834.89	2ND INSTALLMENT: BY MARCH 31, 2020 \$0.00	3RD INSTALLMENT: BY MAY 31, 2020 \$0.00	4TH INSTALLMENT: BY JULY 31, 2020 \$0.00
MAKE CHECK PAYABLE AND MAIL TO: CITY OF MANITOWOC TREASURER 900 QUAY ST MANITOWOC, WI 54220 PIN# 000303172 SCHMITZ AMUSEMENT LLC BILL NUMBER: 45169	MAKE CHECK PAYABLE AND MAIL TO: CITY OF MANITOWOC TREASURER 900 QUAY ST MANITOWOC, WI 54220 PIN# 000303172 SCHMITZ AMUSEMENT LLC BILL NUMBER: 45169	MAKE CHECK PAYABLE AND MAIL TO: CITY OF MANITOWOC TREASURER 900 QUAY ST MANITOWOC, WI 54220 PIN# 000303172 SCHMITZ AMUSEMENT LLC BILL NUMBER: 45169	MAKE CHECK PAYABLE AND MAIL TO: CITY OF MANITOWOC TREASURER 900 QUAY ST MANITOWOC, WI 54220 PIN# 000303172 SCHMITZ AMUSEMENT LLC BILL NUMBER: 45169

INCLUDE STUB WITH YOUR PAYMENT

Deborah Neuser

From: Jamie Busha <JamieB@accurateassessor.com>
Sent: Monday, February 3, 2020 10:14 AM
To: Deborah Neuser; Manitowoc Assessor; Kathleen McDaniel; Jane Rhode; Steve Corbeille
Cc: Bill Gaber
Subject: RE: Schmitz Amusements Personal Property Claim
Attachments: 000-303-172 4.18.19.pdf; 2020_02_03_09_17_48.pdf

Good Morning,

This account was dooamage in 2019 and several years before that as they failed to file the statement of personal property. The value was based on prior years.

Electronic Amusement Games do not fall under exempt schedule C for machinery. According to the DOR Composite Useful Lives Recommended for Use on Equipment Used by Retailers, wholesalers, and Service Organization Alphabetic Listing they follow an estimated life for 3 years. Meaning they would follow the conversion factors for 3 years not 10 years from schedule C.

Link to DOR Composite Useful Lives List: <https://www.revenue.wi.gov/SLFReportsassessor/2012useliv.pdf>

Link to DOR Conversion Factors: <https://www.revenue.wi.gov/slfreportsassessor/ccfact.pdf>

Attached is the dooamage value notice that was sent on 4/18/19, there is an explanation of what can be done about a dooamage assessment.

Let me know if you need anything else.

Jamie Busha

Quality Control Manager
Personal Property Director, Assessor I

"Our Process Values Your Assessments"

Accurate Appraisal, LLC
PO BOX 415
Menasha, WI 54952
Ph: 1-800-770-3927 ext 211
Fax: 920-749-8099
email: jamiieb@accurateassessor.com



From: Deborah Neuser [mailto:dneuser@manitowoc.org]
Sent: Monday, February 03, 2020 9:20 AM
To: Manitowoc Assessor; Jamie Busha; Kathleen McDaniel; Jane Rhode; Steve Corbeille
Subject: Schmitz Amusements Personal Property Claim
Importance: High

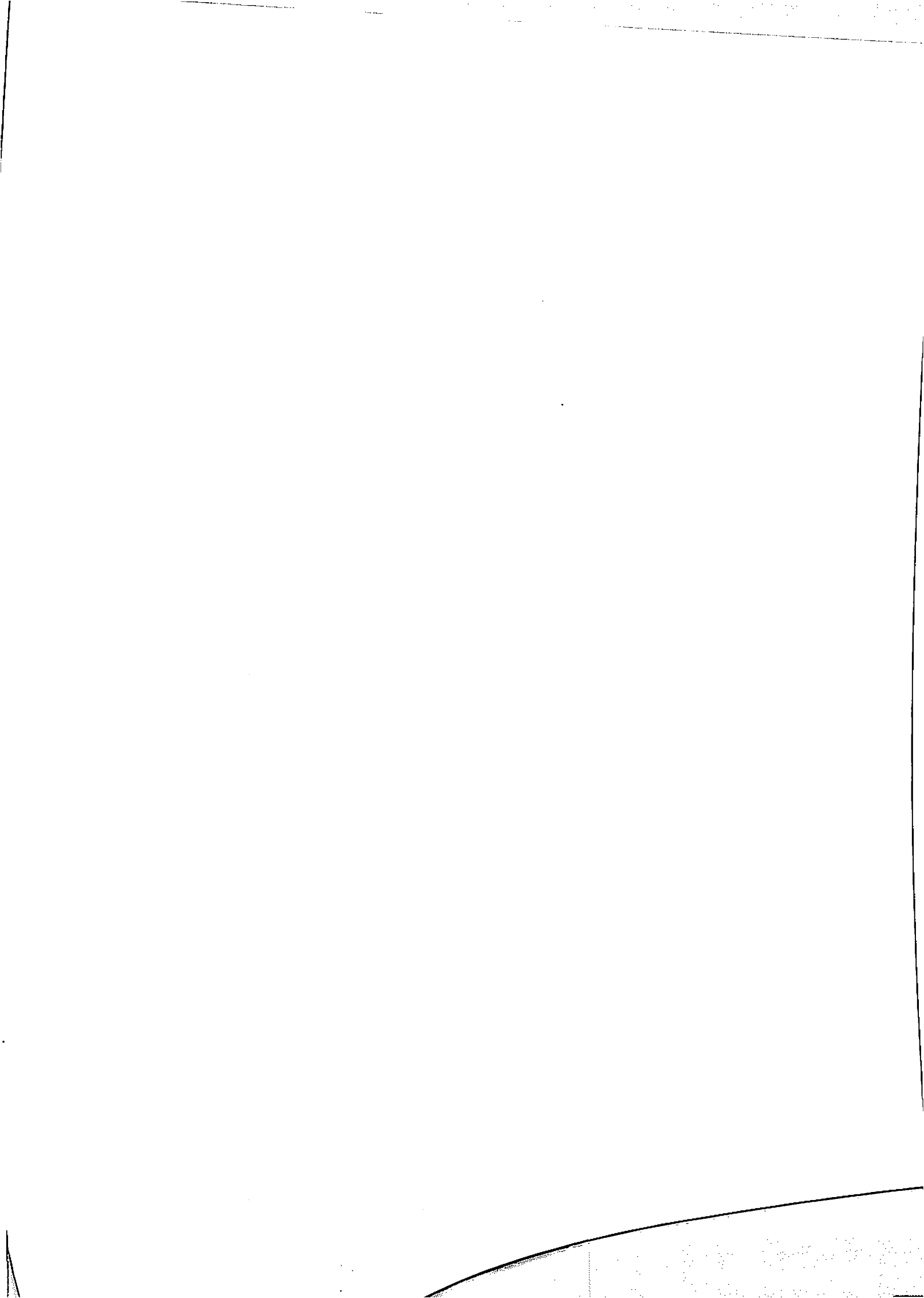
The attached claim was received in our office on January 31, 2020.



Deborah A. Neuser

City Clerk, WCMC, City of Manitowoc
900 Quay St., Manitowoc, WI 54220
(Ph) 920-686-6951; (Fax) 920-686-6959
E-Mail: dneuser@manitowoc.org
Population: 33,692
City Website: www.manitowoc.org

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 are not the intended addressee, nor authorized to receive for the intended addressee, you are hereby notified that you may not use, copy, disclose or distribute to anyone the message or any information contained in the message. If you have received this message in error, please immediately advise the sender by reply email and delete the message.



City of Manitowoc
2019 Notice of Personal Property Assessment
"THIS IS NOT A TAX BILL"

SCHMITZ AMUSEMENT LLC
1308 CRYSTAL SPRINGS RD
TWO RIVERS, WI 54241

Address:
VARIOUS
Parcel #: 000-303-172

Total Assessed Value of Personal Property
\$134,100

Doomage (Estimated)

General Information	
Open Book:	April 29th & 30th, 2019 9am-12pm & 1pm-4pm
Board of Review:	May 29th, 2019 5:30pm -7:30 pm
Meeting Location:	Manitowoc City Hall 900 Quay Street Clerk of the Board of Review: Deborah Neuser 920-686-6950
For Information Call:	1-920-686-6950/manitowocassessor@manitowoc.org
Contact:	Assessor, Accurate Appraisal, LLC, Gary Doering

If you receive a doomage "estimated" value assessment above, it is based on the best information obtainable when a person fails to file or files an incomplete Statement of Personal Property as required by law. You may still send in an updated Statement of Personal Property 48 hours prior to Board of Review. Statements received after Board of Review cannot be used. Statements can be found on our website: <http://www.accurateassessor.com>