



December 13, 2021

TO: Adam Tegen, Community Development Director
Shawn Alfred, Finance Director
Mackenzie Reed-Kadow, City Clerk

FROM: Colin Loughrin, City Assessor

RE: Correction of Error – 855 River Bluff Dr, Parcel #238-005-050

The parcel listed above was brought to our attention when Adam Tegen reached out to us after the owner of this parcel had contacted the Manitowoc City Hall regarding his tax bill. The property was assessed as a 2-unit duplex in previous years, but sold one of the units off in 2020, splitting this property into 2 separate parcels for 2021 (#238005050 & #238005051). When the parcels were adjusted to account for the sale and split, the person doing the split seemed to have split the parcels but did not reduce the improvement value of the parent (this parcel) for 2021. This caused parcel #238005050 to have an improvement value that reflected two units, despite one of the units having its own parcel and assessed value for 2021. Once I had been made aware of the error, I contacted Adam Tegen informing him of the need for a correction of error for this parcel. The original assessment of \$225,300 (Land: \$19,400 | Improvement: \$205,900) should be reduced down to \$133,300 (Land: \$19,400 | Improvement: \$113,900) for 2021.

The correction method for this situation falls under Wisc. Stats 73.44, sharing and charging back of taxes due to palpable errors. After the tax roll has been delivered to the treasurer of the taxation district, the governing body of the taxation district may refund or rescind in whole or in part, any general property tax shown in the tax roll, including any assessments for real property improvements which did not exist on the date under s/ 70.10 for making the assessment. The Correction of Error form will be included in the 2022 roll book. The City Clerk will need to file form PC-201 with the DOR no later than October 1st to request the tax refund.

Thank you and please let me know if you or the Common Council have any further questions on this matter.

Colin Loughrin
City of Manitowoc
City Assessor

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