



# CITY OF MANITOWOC

WISCONSIN, USA  
[www.manitowoc.org](http://www.manitowoc.org)



October 10, 2017

TO: Steve Corbeille, Finance Director  
Deborah Neuser, City Clerk

FROM: Ryan Wilson, City Assessor

RE: Personal Property Palpable Error  
Parcel 000-307-447  
De Lage Landen Operational Services

We were contacted by De Lage Landen Operational Services to notify us that their equipment was unknowingly double assessed. They lease out to Lakeside Foods who reported the value of the two forklifts to the Department of Revenue to be State Assessed. Included with their statement was the value for equipment located at property 508 Jay St. which is State assessed. Both Lakeside Foods and De Lage Landen included the value of the forklifts in their returns.

This error falls under Wisc. Stats 70.43 (1)(d) Palpable error. The property located at 508 Jay St was assessed on the State Manufacturing Roll therefore double assessed.

Please recommend to rescind the taxes due of \$1,199.59 (\$59,096 reported value x \$20.96081 tax rate) for the Assessed Value of \$59,096.

Ryan Wilson  
City Assessor

