



January 27, 2022

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

FROM: Colin Loughrin, City Assessor

RE: Correction of Error – 1616 Wollmer St, Parcel #000-144-000

The parcel listed above was brought to our attention when Peter & Alex Allie reached out to me via email, requesting a phone call to discuss the land value of parcel #000-144-000. This property was moved from Manufacturing (assessed by the state) to Commercial (assessed locally) in 2021. The parcel's land value was assessed at \$938,000 for 2021, which was quite an increase after being assessed at \$121,500 in 2020. After looking into this, I noticed that when it was entered our system last year, the acreage of the parcel (7.72 acres) was used as a multiplier of the land value (\$121,500) which gave us a \$938,000 land value for this parcel in 2021. Those two numbers should not have multiplied together. The parcel should have been 7.72 acres, with a total value of \$121,500 (as opposed to \$121,500 per acre). It was an error made by the person who was entering the parcel data when shifting it from manufacturing to commercial this past year. The assessed value of \$1,210,300 (Land: \$938,000 + Improvement: \$272,300) should be reduced to \$393,800 (Land: \$121,500 + Improvement: \$272,300) 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 in which an arithmetic, transpositional, or similar error has occurred. 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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