


19-0237

MEMORANDUM

DATE: February 14, 2019

TO: Finance Committee

FROM: Kim Lynch, Comptroller/Deputy Treasurer 

RE: 2018 Palpable Error Parcel 833-304-111
Jason J. & Jennie Naidl
7414 Twin Ponds Dr.

Attached is a Correction of Error Notice by Assessor relative to palpable error relative to real estate taxes on parcel 833-304-111, Jason J. & Jennie Naidl, 7414 Twin Ponds Dr. This property was improperly assessed for 2018. See communication from Assessor.

Please recommend rescinding taxes in the amount of \$4,736.13 and correct assessment of Improvements to \$0 for 2018.

Deborah Neuser

From: Gary Doering <GaryD@accurateassessor.com>
Sent: Thursday, February 14, 2019 12:05 PM
To: Deborah Neuser
Subject: 7414 Twin Ponds Dr. Manitowoc
Attachments: pa5-661f - C of E for 7414 Twin Ponds Dr.pdf

Deborah,

833-304-111

Parcel #83304111, 7414 Twin Ponds Drive, Manitowoc was improperly assessed for 2018. This new single family home improvement value was mistakenly assessed at 100% complete for 2018. It should be assessed at 0%. Construction started after 1/1/2018.

Improper assessment
Land \$31,900
Improvements \$231,800
Total \$263,700

Correct assessment for 2018
Land \$31,900
Improvements \$0
Total \$31,900

It is my understanding that the owner, Jason Naidl, paid the taxes for the land only for 2018, \$659.39.

I have attached the assessor error form.

Gary Doering
Account Manager, Assessor 2

Our Process Values Your Assessments

Accurate Appraisal, LLC
Ph. : (920) 749-8098
Fax: (920) 749-8099
Email: garyd@accurateassessor.com

263,700 * X I
0.02067065 =
5,450.850405 *

31,900 * X I
0.02067065 =
659.393735 *

X

This message is intended for the sole use of the individual and entity contain information that is privileged, confidential and exempt from c 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. ay
If you

2018

(Year)

CORRECTIONS OF ERRORS BY ASSESSORS (SEC. 70.43, WIS. STATS.)

Note: Assessor should complete columns (a) through (e) and forward to the clerk as part of the assessment roll. Send to clerk electronically as well, if possible. The clerk will complete columns (f), (g), and totals.

	(a) Parcel / Account Number Property Location & School Code Owner's Name, Street Address, City, State, Zip (1)	(b) Previous Year's Assessed Value	(c) Corrected Value	(d) Real Property Amount of Adjustment (c-b)	(e) Personal Property Amount of Adjustment (c-b)	(f) Previous Year's Net Mill Rate (2)	(g) T - Tax net school credit L - Lottery credit F - First Dollar credit N - Net Tax (3)
1	83304111 7414 TWIN PONDS DR Jason & Jennie Naidl 1920 Wild Oak Dr, #16 Manitowoc WI 54220-0000	263,700	31,900	-231,800			T - 0.00 L - F - N - 0.00
2							T - 0.00 L - F - N - 0.00
3							T - 0.00 L - F - N - 0.00
4							T - 0.00 L - F - N - 0.00
5							T - 0.00 L - F - N - 0.00
6							T - 0.00 L - F - N - 0.00

2018

(Year)

CORRECTIONS OF ERRORS BY ASSESSORS (Continued)

	(a) Parcel / Account Number Property Location & School Code Owner's Name, Street Address, City, State, Zip (1)	(b) Previous Year's Assessed Value	(c) Corrected Value	(d) Real Property Amount of Adjustment (c-b)	(e) Personal Property Amount of Adjustment (c-b)	(f) Previous Year's Net Mill Rate (2)	(g) T - Tax net school credit L - Lottery credit F - First Dollar credit N - Net Tax (3)
7							T - 0.00 L - F - N - 0.00
8							T - 0.00 L - F - N - 0.00
9							T - 0.00 L - F - N - 0.00
10							T - 0.00 L - F - N - 0.00
Grand Totals . . →				-231,800	0		0.00

(1) Enter Property and Owner Information in order listed.

(2) Net Mill Rate – see Publication PA-502, Assessment and Tax Roll Instructions for Clerks at www.revenue.wi.gov/html/pubs.html.

(3) T – Enter total tax less school levy tax credit.

L – If Principal Residence, enter amount of Lottery & Gaming Credit adjustment, if any.

F – If Real Estate includes an improvement, enter amount of First Dollar Credit adjustment, if any.

N – Enter net amount (T minus L and F)

↑
Real Property
Total enter on
line 23c1 of the
Statement of
Assessment

↑
Personal Property
Total enter on
line 23c2 of the
Statement of
Assessment

↑
Total of code "N" entries.
Enter on Line K
of the Statement
of Taxes.

CITY OF MANITOWOC TREASURER
900 QUAY ST
MANITOWOC, WI 54220

MANITOWOC COUNTY - STATE OF WISCONSIN
PROPERTY TAX BILL FOR 2018
REAL ESTATE

NAIDL, JASON J
JENNIE NAIDL

Parcel Number: 833304111
Bill Number: 43909

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
7414 TWIN PONDS DR
Sec. 33, T19N, R23E
TRACT 1 OF CSM V28 P229
0.409 ACRES

43909/833304111

JASON J NAIDL
JENNIE NAIDL
1920 WILD OAD DR #16
MANITOWOC WI 54220

Please inform treasurer of address changes.

ASSESSED VALUE LAND 31,900	ASSESSED VALUE IMPROVEMENTS 231,800	TOTAL ASSESSED VALUE 263,700	AVERAGE ASSMT RATIO 1.027237000	NET ASSESSED VALUE RATE 0.02067065 <small>(Does NOT reflect credits)</small>	NET PROPERTY TAX 5395.52
ESTIMATED FAIR MARKET VALUE LAND 31,100	ESTIMATED FAIR MARKET VALUE IMPROVEMENTS 225,700	TOTAL ESTIMATED FAIR MARKET VALUE 256,800	<input type="checkbox"/> A star in this box means unpaid prior year taxes	School taxes also reduced by school levy tax credit 379.54	
TAXING JURISDICTION	2017 EST. STATE AIDS ALLOCATED TAX DIST.	2018 EST. STATE AIDS ALLOCATED TAX DIST.	2017 NET TAX	2018 NET TAX	% TAX CHANGE
STATE OF WISCONSIN	0	0	0.00	0.00	
MANITOWOC COUNTY	1,951,940	2,008,106	166.97	1,426.22	754.2%
CITY OF MANITOWOC	7,288,899	7,254,570	259.85	2,171.25	735.6%
SCH D OF MANITOWOC	28,421,849	30,643,690	192.03	1,648.66	758.5%
LAKESHORE TECH COLLEGE	1,994,831	2,019,175	24.49	204.71	735.9%
TOTAL	39,657,519	41,925,541	643.34	5,450.84	747.3%
FIRST DOLLAR CREDIT			0.00	-55.32	0.0%
LOTTERY AND GAMING CREDIT			0.00	0.00	0.0%
NET PROPERTY TAX			643.34	5,395.52	738.7%

TOTAL DUE: \$5,395.52
FOR FULL PAYMENT, PAY TO LOCAL TREASURER BY:
JANUARY 31, 2019

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	Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends
SCH D OF MANITOWOC	2,668,911	351.02	2021				

PAY IN FULL: or 1ST INSTALLMENT: BY JANUARY 31, 2019	\$5,395.52 \$1,351.52	2ND INSTALLMENT: BY MARCH 31, 2019	\$1,348.00	3RD INSTALLMENT: BY MAY 31, 2019	\$1,348.00	4TH INSTALLMENT: BY JULY 31, 2019	\$1,348.00
AMOUNT ENCLOSED _____		AMOUNT ENCLOSED _____		AMOUNT ENCLOSED _____		AMOUNT ENCLOSED _____	
MAKE CHECK PAYABLE AND MAIL TO:		MAKE CHECK PAYABLE AND MAIL TO:		MAKE CHECK PAYABLE AND MAIL TO:		MAKE CHECK PAYABLE AND MAIL TO:	
CITY OF MANITOWOC TREASURER 900 QUAY ST MANITOWOC, WI 54220		CITY OF MANITOWOC TREASURER 900 QUAY ST MANITOWOC, WI 54220		CITY OF MANITOWOC TREASURER 900 QUAY ST MANITOWOC, WI 54220		CITY OF MANITOWOC TREASURER 900 QUAY ST MANITOWOC, WI 54220	
PIN# 833304111 NAIDL, JASON J BILL NUMBER: 43909		PIN# 833304111 NAIDL, JASON J BILL NUMBER: 43909		PIN# 833304111 NAIDL, JASON J BILL NUMBER: 43909		PIN# 833304111 NAIDL, JASON J BILL NUMBER: 43909	

INCLUDE STUB WITH YOUR PAYMENT

City of Manitowoc

Owner (s):

**NAIDL, JASON J
NAIDL, JENNIE**

Location:

SE-SW, Sect. 33, T19N, R23E

Mailing Address:

**JASON J NAIDL
JENNIE NAIDL
7414 TWIN PONDS DRIVE
MANITOWOC, WI 54220**

School District:

**3290 - SCHOOL DISTRICT OF
MANITOWOC**

Tax Parcel ID Number:Tax District:

833304111 251-CITY OF MANITOWOC

Status:

Active

Alternate Tax Parcel Number:Acres:

0.4093

Description - Comments (Please see Documents tab below for related documents. For a complete legal description, see recorded document.):

TRACT 1 OF CSM V28 P229

Site Address (es): *(Site address may not be verified and could be incorrect. DO NOT use the site address in lieu of legal description.)*

7414 TWIN PONDS DR MANITOWOC, WI 54220

Tax Payment History for 2018, City of Manitowoc

Receipt #	Date	Received Of	Property Tax	Other	Interest	Penalty	Total
38068	12/31/2018	JASON J NAIDL	\$659.39	\$0.00	\$0.00	\$0.00	\$659.39