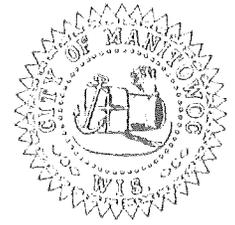


Jun
1-5-15
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CITY OF MANITOWOC

WISCONSIN, USA
www.manitowoc.org



15-024

June 9, 2014

TO: Alderman Eric Sitkiewitz, Chairman Finance Committee
Jennifer Hudon, City Clerk

FROM: Sarah Hoppe, City Assessor

Sarah Hoppe

RE: Personal Property Palpable Error
Parcel 000-918-274
Compass Group USA Inc.

On June 2, 2014, I received a letter from Compass Group USA parcel 000-918-274, that they filed an incorrect Business Personal Property return and the equipment should be exempt under Wisc Stats 70.111(23) Vending Machines.

This error falls under Wisc. Stats 74.33 (1)(c) Palpable error. The property is exempt by law from taxation. The reported assessment of \$3,000 should be removed from the assessment roll.

Tax = \$62.69

Please recommend to remove the 2014 assessment for Personal Property parcel 000-918-274, Compass Group USA, Inc.

Thank you.

cc: Steve Corbeille, Finance Director

Attachments

*Please rescind
tax of
\$62.69*
[Signature]



RECEIVED
JUN 02 2014
BY: _____

May 27, 2014

Attn: Business Personal Property
Manitowoc City Assessor
900 Quay St
Manitowoc, WI 54220

Re: **Amended return** for 2014 Business Personal Property Account *000 918-274*

To whom it may concern:

The Business Personal Property return filed under account *000-918-274* for 2014 is incorrect. Attached is the amended return that reflects the exemption status of vending machines.

Please accept this amended return in place of the previously filed return and we request that new assessment notices be mailed out based on the amended figures.

We request that all correspondence concerning this account be sent to the mailing address:

Compass Group
c/o CTMI
12720 Hillcrest Road, Suite 1010
Dallas, TX 75230

Thank you for your assistance with this. If you have any questions, please contact me at 469-206-4246 or sfoster@ctmi.com.

Sincerely,



Sarah Foster

NOTICE OF ASSESSMENT This is not a Tax Bill

In accordance with section 70.365 of the Wisconsin Statutes, you hereby are notified of your assessment for the current year 2014 on the property described.

IF YOU WISH TO CONTEST THIS ASSESSMENT, SEE BELOW.

OWNER

COMPASS GROUP USA INC

12720 HILLCREST RD STE 1010
DALLAS TX 75230

PERSONAL PROPERTY

Town, Village, or City of: CITY OF MANITOWOC	
Parcel No.	000-918-274
Legal Description of Property Address: VARIOUS LOCATIONS MANITOWOC	
Year	Total
2014	3,000
Total Assessment	
Board of Review/Tentative Date:	May. 29, 2014
Meeting Location:	CITY HALL, 900 QUAY ST.
For Additional Information call:	920-686-6970

Wisconsin statutes require all non-agricultural property to be assessed at full market value as of January 1, each year. The courts have determined that assessments at a percentage of full market value are acceptable when applied uniformly. Therefore, to determine if your assessment is fair you must analyze it in relation to full market value. This is done by dividing your assessment by the general level of assessment for your municipality. You should contact the assessor to find out the general level of assessment.

If you feel your assessment is unfair, discuss it with the assessor. The assessor can explain the assessment process. If you still wish to object to the assessment immediately contact the local clerk, file an objection form and arrange a Board of Review hearing.

In cities with a Board of Assessors, assessment objections are first made to this body. Contact the assessor to obtain an objection form. If you are dissatisfied with the Board of Assessors' determination, an appeal can be made to the Board of Review. If you wish to appear at the Board of Review, notify the Assessor's office in writing within 10 days of the Board of Assessors' determination notice.

Boards of Review operate like a court. Their function is not one of valuation, but of deciding the validity of the facts presented orally before them. You or your representative may testify concerning your assessment objection. You must prove that your property is inequitably assessed when compared to the general level of assessment within your tax district.

NOTE: The notice of Assessment is required when an assessment has changed from the prior year. Therefore, many municipalities do not send Notices of Assessment every year. Not Receiving a Notice does not prevent you from objecting to your assessment. However, if you desire to appeal your assessment in any year, your appearance at that year's Board of Review hearing is extremely important. Most subsequent avenues of appeal require that you first attend the Board of Review. Therefore, always verify your assessment annually prior to the Board of Review. The appeal process is explained in the "Property Assessment Appeal Guide for Wisconsin Real Property Owners." If you would like a copy, please contact the Department of Revenue, Office of Assessment Practices, Box 8933, Madison, WI 53708-8933. Property tax publications can be found at the following Web address: <http://www.revenue.wi.gov>