



CITY OF MANITOWOC

WISCONSIN, USA
www.manitowoc.org

TO: Mayor and Common Council

FROM: City Clerk Mackenzie Reed-Kadow

DATE: September 17, 2021

SUBJECT: 2020 Correction of Error on parcels 000-292-010 & 000-292-090

Grow It Forward owns parcels 000-292-090 and 000-292-010. The Assessor has deemed all of parcel 000-292-090 exempt for both 2020 & 2021, and a portion of parcel 000-292-010 as exempt for 2020 & 2021. The exemption for 2021 has been reflected in the 2021 roll, and will be reflected on the 2021 tax bills.

A correction of error will need to be filed for 2020 on these properties. The request is to rescind taxes in the amount of \$5,196.35 for parcel 000-292-010 and \$391.78 for parcel 000-292-090, and to correct the assessment for 2020 on parcel 000-292-010 to \$15,700 and parcel 000-292-090 to \$0.

Sincerely,

Mackenzie Reed-Kadow
City Clerk

Mackenzie Reed-Kadow

From: Bill Gaber <billg@accurateassessor.com>
Sent: Wednesday, September 15, 2021 3:39 PM
To: Mackenzie Reed-Kadow; Colin Loughrin
Cc: Kathleen McDaniel
Subject: RE: External: Fwd: Attached Image

We spoke to Amber and we are going to make most of the parcel exempt except for the commercial Kitchen that she is renting out. She was fine with that and every happy to have this figured out. Here is a recap of what is happening.

Parcel 000-292-010 = Land was \$30,000, Imp was \$229,700 for a total of \$259,700 for 2020 and 2021. It will now be Land \$700 & imp \$15,000 for a total of \$15,700 for 2021.

Parcel 000-292-090 = Land was \$20,000, imp was \$1,000 for a total of \$21,000 for 2020 & 2021. It will now be \$0 because all of it is exempt.

I will make the update in the roll books for 2021.

Now, she wants to talk about the 2020 assessment. All the same reasons for exemption applied in 2020 that we are using for 2021. I would recommend that we make the 2020 assessment match the 2021 assessment and we do a correction of error for 2020. This would mean that she would pay the tax bill for 2020 but the city would reimburse her for the difference in assessment after the money is received back from the state. Mackenzie would have to file the correction of error paperwork with the state by Oct 1st this year to request a refund.

What are your thoughts on this?

Thanks,

Bill

From: Mackenzie Reed-Kadow <mreedkadow@manitowoc.org>
Sent: Tuesday, September 14, 2021 3:55 PM
To: Bill Gaber <billg@accurateassessor.com>; Colin Loughrin <colinl@accurateassessor.com>
Subject: FW: External: Fwd: Attached Image

Hello,

This just came in from Grow it Forward – there is a different phone number listed on the objection form than what I sent you earlier: 920-645-9467

-Mackenzie

From: Grow It Forward <growitforward.wi@gmail.com>
Sent: Tuesday, September 14, 2021 3:47 PM
To: Mackenzie Reed-Kadow <mreedkadow@manitowoc.org>
Subject: External: Fwd: Attached Image

Hello Mackenzie,

I am requesting a "waiver of the required 48-hour notice of intent to file an objection, when there is good cause" as I had contracted Covid and was out of the office from September 6th through September 13th. I have worked diligently since April 2020 to resolve the assessment of property tax with the Assessor, City Attorney, and former Clerk with no resolve. I also contacted the City Attorney's office yesterday to follow up this matter.

The reason for objection to the assessment is that Grow It Forward is a 501c3 nonprofit organization. Our designated exempt purpose with the IRS is "National Taxonomy of Exempt Entities - K99: Food, Agriculture, Nutrition. Activities conducted at our facility and any income received is in pursuit of and related to our exempt purpose.

Amber L. Daug

Founder & Chief Executive Officer

Grow It Forward Inc. | PO Box 562 | Manitowoc, WI 54221-0562

920.645.9467 | info@grow54220.com | www.grow54220.com

"We're on a mission to provide people in need with dignified access to good food, along with opportunities to grow, cook, share, and advocate for it."

----- Forwarded message -----

From: <growitforward.wi@gmail.com>

Date: Tue, Sep 14, 2021 at 3:23 PM

Subject: Attached Image

To: Grow It Forward <growitforward.wi@gmail.com>

Be Alert !

This is External or System generated Email. Please verify before opening any links or attachments.

CITY OF MANITOWOC TREASURER
 900 QUAY ST
 MANITOWOC, WI 54220

MANITOWOC COUNTY - STATE OF WISCONSIN
 PROPERTY TAX BILL FOR 2020
 REAL ESTATE

GROW IT FORWARD INC



63865/000292010
 GROW IT FORWARD INC
 108 RIVERVIEW DR
 MANITOWOC WI 54220

Parcel Number: 000292010
 Bill Number: 63865

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
 1501 MARSHALL ST

ALL OF LOTS 1-2-3 & 8 EXCEPT SOUTH 9' OF EAST 100' LOT 8
 BLOCK 292 & EAST 1/2 OF VAC ALLEY LYING ADJ & WEST
 OF LOTS 3 & 8

0.500 ACRES

Please inform treasurer of address changes.

ASSESSED VALUE LAND 30,000	ASSESSED VALUE IMPROVEMENTS 229,700	TOTAL ASSESSED VALUE 259,700	AVERAGE ASSMT. RATIO 0.961128866	NET ASSESSED VALUE RATE 0.02129655 <small>(Does NOT reflect credits)</small>	NET PROPERTY TAX 5475.26
ESTIMATED FAIR MARKET VALUE LAND 31,200	ESTIMATED FAIR MARKET VALUE IMPROVEMENTS 239,000	TOTAL ESTIMATED FAIR MARKET VALUE 270,200	<input type="checkbox"/> A star in this box means unpaid prior year taxes.	School taxes also reduced by school levy tax credit 346.63	
TAXING JURISDICTION	2019 EST. STATE AIDS ALLOCATED TAX DIST.	2020 EST. STATE AIDS ALLOCATED TAX DIST.	2019 NET TAX	2020 NET TAX	% TAX CHANGE
STATE OF WISCONSIN	0	0	0.00	0.00	
MANITOWOC COUNTY	2,107,594	2,166,202	0.00	1,378.88	
CITY OF MANITOWOC	7,450,658	7,461,619	0.00	2,178.56	
SCH D OF MANITOWOC	32,052,697	32,854,719	0.00	1,763.58	
LAKESHORE TECH COLLEGE	2,074,389	2,016,404	0.00	209.69	
TOTAL	43,685,338	44,498,944	0.00	5,530.71	0.0%
FIRST DOLLAR CREDIT			0.00	-55.45	0.0%
LOTTERY AND GAMING CREDIT			0.00	0.00	0.0%
NET PROPERTY TAX			0.00	5,475.26	0.0%
TOTAL DUE: \$5,475.26					FOR FULL PAYMENT, PAY TO LOCAL TREASURER BY: JANUARY 31, 2021
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	2,667,827	338.18	2021				

PAY IN FULL: or 1ST INSTALLMENT: BY JANUARY 31, 2021	\$5,475.26 \$1,371.26	2ND INSTALLMENT: BY MARCH 31, 2021	\$1,368.00	3RD INSTALLMENT: BY MAY 31, 2021	\$1,368.00	4TH INSTALLMENT: BY JULY 31, 2021	\$1,368.00
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# 000292010 GROW IT FORWARD INC BILL NUMBER: 63865		PIN# 000292010 GROW IT FORWARD INC BILL NUMBER: 63865		PIN# 000292010 GROW IT FORWARD INC BILL NUMBER: 63865		PIN# 000292010 GROW IT FORWARD INC BILL NUMBER: 63865	



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INCLUDE STUB WITH YOUR PAYMENT

CITY OF MANITOWOC TREASURER
 900 QUAY ST
 MANITOWOC, WI 54220

MANITOWOC COUNTY - STATE OF WISCONSIN
 PROPERTY TAX BILL FOR 2020
 REAL ESTATE

GROW IT FORWARD INC



Parcel Number: 000292090
 Bill Number: 63880

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.

63880/000292090
 GROW IT FORWARD INC
 108 RIVERVIEW DR
 MANITOWOC WI 54220

Location of Property/Legal Description
 S 15TH ST

SOUTH 9' OF EAST 100' OF LOT 8 & NORTH 48.5' OF LOT 9
 BLK 292 & EAST 1/2 OF VAC ALLEY LYING ADJ & WEST OF LOT 9

0.180 ACRES

Please inform treasurer of address changes.

ASSESSED VALUE LAND	ASSESSED VALUE IMPROVEMENTS	TOTAL ASSESSED VALUE	AVERAGE ASSMT. RATIO	NET ASSESSED VALUE RATE	NET PROPERTY TAX
20,000	1,000	21,000	0.961128866	0.02129655 <small>(Does NOT reflect credits)</small>	391.78
ESTIMATED FAIR MARKET VALUE LAND	ESTIMATED FAIR MARKET VALUE IMPROVEMENTS	TOTAL ESTIMATED FAIR MARKET VALUE	<input type="checkbox"/> A star in this box means unpaid prior year taxes.	School taxes also reduced by school levy tax credit	28.03
20,800	1,000	21,800			
TAXING JURISDICTION	2019 EST. STATE AIDS ALLOCATED TAX DIST.	2020 EST. STATE AIDS ALLOCATED TAX DIST.	2019 NET TAX	2020 NET TAX	% TAX CHANGE
STATE OF WISCONSIN	0	0	0.00	0.00	
MANITOWOC COUNTY	2,107,594	2,166,202	0.00	111.50	
CITY OF MANITOWOC	7,450,658	7,461,619	0.00	176.16	
SCH D OF MANITOWOC	32,052,697	32,854,719	0.00	142.61	
LAKESHORE TECH COLLEGE	2,074,389	2,016,404	0.00	16.96	
TOTAL	43,685,338	44,498,944	0.00	447.23	0.0%
FIRST DOLLAR CREDIT			0.00	-55.45	0.0%
LOTTERY AND GAMING CREDIT			0.00	0.00	0.0%
NET PROPERTY TAX			0.00	391.78	0.0%

TOTAL DUE: \$391.78
 FOR FULL PAYMENT, PAY TO LOCAL TREASURER BY:
JANUARY 31, 2021

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	2,667,827	27.35	2021				

PAY IN FULL: or 1ST INSTALLMENT: BY JANUARY 31, 2021	\$391.78 \$100.78	2ND INSTALLMENT: BY MARCH 31, 2021	\$97.00	3RD INSTALLMENT: BY MAY 31, 2021	\$97.00	4TH INSTALLMENT: BY JULY 31, 2021	\$97.00
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# 000292090 GROW IT FORWARD INC BILL NUMBER: 63880		PIN# 000292090 GROW IT FORWARD INC BILL NUMBER: 63880		PIN# 000292090 GROW IT FORWARD INC BILL NUMBER: 63880		PIN# 000292090 GROW IT FORWARD INC BILL NUMBER: 63880	



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