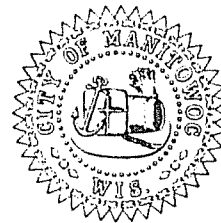


*Jim
4-7-14*

CITY OF MANITOWOC

WISCONSIN, USA
www.manitowoc.org

14-528



March 31, 2014

TO: Alderman Scott McMeans, Chairman Finance Committee
Jennifer Hudon, City Clerk

FROM: Sarah Hoppe, City Assessor

Sarah Hoppe

RE: Personal Property Palpable Error
Parcel 000-918-126
OCE Financial Services, Inc.

Our office received a letter dated March 13, 2014 from Canon Financial Services that a double assessment has been made on parcel 000-918-126, OCE Financial Services, Inc.

According to the letter, effective January 1, 2013 OCE Financial Services, Inc. merged into Canon Financial Services Inc. Canon Financial Services (parcel 000-317-486) did report all of the leased equipment.

This error falls under Wisc. Stats 70.43 (1)(e) Palpable error. A double assessment has been made. Please recommend rescinding the 2013 assessment of \$6,000 and taxes of \$126.61 for parcel 000-918-126, OCE Financial Services Inc.

Thank you.

cc: Steve Corbeille, Finance Director

Attachments



Personal Property Tax Bill For 2013

MANITOWOC CITY TREASURER
 900 QUAY ST
 MANITOWOC WI 54220-4543

Parcel # 000-918-126

IMPORTANT: Correspondence should refer to tax number
 See reverse side for important information.

Be sure this description covers your property. This description
 is for property tax bill only and may not be a full legal description.

000918126

OCE FINANCIAL SERVICES INC
 5600 BROKEN SOUND BLVD
 ATTN: TAX DEPARTMENT
 BOCA RATON FL 33487

		Total Assessed Value 6,000	Average Assessment Ratio	Net Assessed Value Rate (Does NOT reflect Lottery Credit) 21.10244	
			A star in this box means Unpaid Prior Year Taxes, see County	School Taxes Reduced by School Levy Tax Credit -7.31	
Taxing Jurisdiction	2012 Estimated State Aids Allocated Tax District	2013 Estimated State Aids Allocated Tax District	2012 Net Tax	2013 Net Tax	% Tax Change
GENERAL CITY	7,550,460	7,451,140	41.76	46.35	11.0%
LAKESHORE TECH CO	451,531	426,934	8.50	9.21	8.4%
STATE	0	0	0.90	0.95	5.6%
COUNTY	1,972,267	1,914,225	29.26	31.61	8.0%
BD OF EDUCATION	25,432,592	25,647,143	38.84	38.49	-0.9%
Total:	35,406,850	35,439,442	119.26	126.61	6.2%
	Lottery & Gaming Credit		0.00	0.00	
	Net Property Tax		119.26	126.61	6.2%



Canon Financial Services, Inc.

158 Gaither Drive, Suite 200

Mount Laurel, NJ 08054-1716

Tel (800) 220-0200

3/13/2014

RE: Final Property Tax Return for Oce Financial Services, Inc.

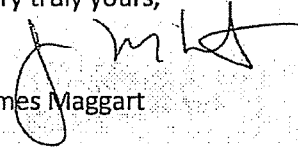
Dear Sir/Madam;

Effective January 1, 2013 Oce Financial Services, Inc. (OFSI) merged into Canon Financial Services, Inc. (CFS) which is the surviving entity. Beginning January 1, 2013, all tangible personal property previously owned by OFSI is now owned by the surviving entity CFS. Since the merger of the two entities, all assets previously reported by OFSI will be reported at their original costs and their original acquisition dates on CFS renditions.

Oce Financial Services, Inc. FEIN 06-122739
Canon Financial Services, Inc. FEIN 22-3056822

Should you have any questions, please contact the undersigned at (856) 206-1701.

Very truly yours,



James Maggart

MOTION TO CORRECT THE APPRAISAL RECORDS OF THE ELLIS APPRAISAL DISTRICT

Movant, OCE Financial Services, Inc., owner of property described as _____, Property ID 239618, brings this motion for a hearing to correct (please check all that apply): _____

_____ a clerical error

_____ a multiple appraisal

X the inclusion of property that does not exist in the form or at the location described in the appraisal roll

regarding the described property on the appraisal roll as certified by this Appraisal Review Board for the tax year(s): 2013

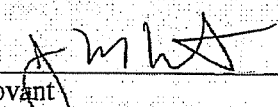
Describe the error:

Effective January 1, 2013 OCE Financial Services, Inc. (OFSI) merged with Canon Financial Services, Inc. (CFS). All tangible personal property owned by OFSI is now property of CFS and will be reported by CFS.

Movant makes this motion pursuant to Sec. 25.25 (c) and (e), *Texas Property Tax Code*, and requests that the Appraisal Review Board schedule a hearing to determine whether to correct the error. The Appraisal Review Board will send notice of the time, date and place fixed for the hearing, not later than 15 days before the scheduled hearing, to the property owner, the chief appraiser, and the presiding officer of the governing body of each taxing unit where the property is located.

Movant states that the property taxes due for the tax year(s) on which this motion is filed have not become delinquent, and the movant understands that the payment requirements of Sec. 42.08 of the *Texas Property Tax Code* must be met or the right to appeal will be forfeited for non-payment of taxes.

Respectfully submitted,



Movant

3-13-14

Date

(856) 206-1701

Daytime phone number

j.maggart@cfs.canon.com

e-mail

GENERAL AFFIDAVIT

State of Texas
County of Hood

BEFORE ME, the undersigned Notary, Jacqueline Kelly [name of
Notary before whom affidavit is sworn], on this 13th [day of month] day of
March [month], 2014, personally appeared
James Maggart [name of affiant], known to me to be a credible
person and of lawful age, who being by me first duly sworn, on his/her oath, deposes and says:

Effective 12/31/2012 OCE Financial Services, Inc. (OFSI) was no longer in operation. Effective 01/01/2013 OCE merged into Canon Financial Services (CFS) which is the surviving entity. Beginning January 1, 2013, all tangible personal property previously owned by (OFSI) is now owned by the surviving entity CFS. Since this is a merger of the two entities, all assets previously reported by OFSI will be reported at their original costs and their original acquisition dates on CFS renditions. All asset numbers that end with "Z" indicate assets that were acquired by CFS as a result of the merger.

OCE Financial Services, Inc. - FEIN - 06-1222739
Canon Financial Services, Inc. - FEIN - 22-3056822

[set forth affiant's statement of facts]

J M Maggart
[signature of affiant]
158 Gaither Drive
Mt Laurel, NJ 08054
[address of affiant, line 1]

State of Texas
County of _____

Sworn to and subscribed before me on the 13th day of March, 2014 (year), by

(name of signer).

Jacqueline Kelly
Notary Public, New Jersey
(Personalized Seal)
My Commission Expires 7-15-18

J Kelly
Notary Public's Signature

March 20, 2013

NOTICE OF PERSONAL PROPERTY ASSESSMENT

ACCOUNT #000918126
5120 CALUMET AVE

OCE FINANCIAL SERVICES INC
5600 BROKEN SOUND BLVD
ATTN: TAX DEPARTMENT
BOCA RATON FL 33487

On or before January 1, 2013, you were mailed a STATEMENT OF PERSONAL PROPERTY for reporting taxable personal property in your possession and located in the City of Manitowoc, WI, as of January 1, 2013. This statement was to have been returned to the office of the City Assessor by March 1, 2013, as required by Wisconsin Statute 70.35(3).

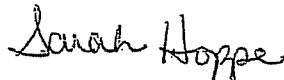
Since we have not received this return, we will be placing the following estimated assessment on your personal property for 2013:

ASSESSED VALUE: \$6000

Please be advised that **this is not a tax bill**. We request that you file a 2013 Statement of Personal Property prior to the May 1st completion of the 2013 assessment roll or a tax bill based on the above assessment will be mailed to you in December of this year.

If you are no longer in business, please contact us so that we can remove your name from our records.

Sincerely,



Sarah Hoppe
City Assessor
920-686-6970

REMEMBER: It is too late to object to your assessment when you receive your tax bill in December.