

Jim  
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15-027

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NOV 12 2014  
CITY CLERKS OFFICE  
CITY CLERKS OFFICE

TO: Jennifer Hudon, City Clerk  
FROM: Sarah Hoppe, City Assessor  
RE: 2014 Real Estate Correction Parcel 835-401-033  
DATE: November 12, 2014

On Friday, November 7, 2014, Mr. Peter Allie, Manitowoc Cinema LLC contacted me regarding Parcel 835-401-033. This parcel is vacant land delineated as Wetland. This designation was not considered in the 2014 assessment and is a palpable error.

This error falls under Wisc. Stats 74.33 (1)(a) Palpable error. A clerical error has been made in the description of the property or in the computation of the tax.

| <u>Tax Year</u> | <u>Assessment</u> | <u>Correct Assessment</u> | <u>Tax</u>       |
|-----------------|-------------------|---------------------------|------------------|
| 2014            | \$239,800         | \$500                     | To be determined |

Please recommend to adjust the 2014 assessment for Real Estate parcel 835-401-033, Manitowoc Cinema LLC.

Thank you.

*Sarah Hoppe*

Please rescind  
tax in the  
amount of  
\$5,000.24

Manitowoc County Advanced GIS Viewer  
 This site best viewed with Internet Explorer

Latitude: 44.072009 Longitude: -87.709280  
 Latitude: 44° 04' 19" N Longitude: 87° 42' 55" W

Bookmarks

- City of Kiel
- City of Manitowoc
- City of Two Rivers
- Town of Cato
- Town of Centerville
- Town of Cooperstown
- Town of Eaton
- Town of Franklin

Search Results    Relate Results

| Relate(s) | Tax Record | Parcel Number  | Municipality      | Sec-Twn-Rng | Volume | Page | Document | Primary Owner        | Secondary Owner | Mailing Addr |
|-----------|------------|----------------|-------------------|-------------|--------|------|----------|----------------------|-----------------|--------------|
|           |            | 05283540103300 | CITY OF MANITOWOC | --          | 2842   | 0476 |          | MANITOWOC CINEMA LLC |                 | 100 MARITIME |
|           |            |                |                   |             |        |      |          |                      |                 |              |
|           |            |                |                   |             |        |      |          |                      |                 |              |

Auto hide    Export to CSV...    Export to Txt...    Export...    Print

CITY: 52 PARCEL ID: 835-401-033 TAX YEAR: 2015  
 ALTERNATE ID: \_\_\_\_\_ VERSION: 1  
 Spec Flag: \_\_\_\_\_ User: 3 SHOPPE on 11/12/2014 08:41 am CUR: Y  
 NBHD: 704

| Description    | Rates | Notes | Parcel              |         |                 |            |                  |                 |     |     |
|----------------|-------|-------|---------------------|---------|-----------------|------------|------------------|-----------------|-----|-----|
| Land L#        | Type  | Code  | Frontage Actual /Dp | Eff Tbl | Eff Depth /Fctr | SqFt/Units | Acres            | Influence Codes | Pct | Ver |
| 1              | S     | 5     |                     |         | 1               | 134,165    | 3.0800           | 5               | -70 | 1   |
| 2              | S     | 5     |                     |         | 1               | 134,165    | 3.0800           | 5               | -95 | 1   |
| <b>Total :</b> |       |       | <b>Acres</b>        | 6.1600  | <b>Value</b>    | 500        | \$ .00 /Sq.Ft.   | \$ 81.17 /Acre  |     |     |
| <b>Legal :</b> |       |       | <b>Acres</b>        | 6.1600  | <b>Sq-Ft</b>    |            | \$ 500.00 /Units |                 |     |     |

Wrong code

**CITY OF MANITOWOC, MANITOWOC COUNTY**  
**2014 Notice of Changed Assessment**  
*THIS IS NOT A TAX BILL*

Under state law (Sec. 70.365, Wis. Stats.), your property assessment for the current year is listed below.

**Property owner**

MANITOWOC CINEMA LLC  
 100 MARITIME DR  
 MANITOWOC WI 54220

**Parcel information**

Parcel #: 835-401-033  
 Address: S 44TH ST SUITE 3C  
 Legal: TR 8 OF CS VOL 20 PG 231, BEING PART  
 Legal: OF THE NW 1/4 & THE NE 1/4 OF SE 1/4  
 Legal: OF SEC 35-19-23

**General information**

**Open Book:** April 28-May 9, 2014  
**Board of Review:** May 29, 2014, 10:00 a.m.  
**Meeting Location:** 900 Quay Street  
 Manitowoc, WI 54220

**Contact information**

**Assessor:** Sarah C. Hoppe  
 (920)686-6970  
[shoppe@manitowoc.org](mailto:shoppe@manitowoc.org)  
  
**Municipal Clerk:** Jennifer Hudon  
 (920)686-6950

**Assessment change**

| B<br>Year   | General Property |             |           | PFC / MFL |
|---|------------------|-------------|-----------|-----------|
|   | Land             | Improvement | Total     |           |
| 2013  | \$0              | \$0         | \$0       |           |
| 2014  | \$239,800        | \$0         | \$239,800 |           |
| Total assessment change   |                  |             | \$239,800 |           |
| <b>Reason for change(s)</b>   |                  |             |           |           |
| 04  | Now Assessable   |             |           |           |
| Preliminary General Level of Assessment   |                  |             | 1.04      |           |
| Note: If an Agricultural Land Conversion Charge Form PR-298 is enclosed, you must pay a conversion charge under state law (sec. 74.785, Wis. Stats.). |                  |             |           |           |

**Assessment information**

Wisconsin law requires that all taxable property (except agricultural, agricultural forest and undeveloped) is assessed at full market value as of January 1 each year. Assessments at a percentage of full market value are acceptable when applied uniformly. 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.

**To appeal your assessment**

**First, discuss with your local assessor** – minor errors and misunderstandings can often be corrected with the assessor instead of making a formal appeal.

**To file a formal appeal** – complete and file your appeal form with the Board of Review (BOR) clerk - at least 48 hours before or during the first two hours of the BOR's first scheduled meeting. Make sure you file a completed form or the BOR may not review your appeal.

**To appeal your assessment in Madison or Milwaukee** – you must file your appeal with that city's Board of Assessors. For more information, visit the appropriate website.

- Madison: [cityofmadison.com/assessor/assessmentappeals.cfm](http://cityofmadison.com/assessor/assessmentappeals.cfm)
- Milwaukee: [city.milwaukee.gov/AssessmentAppeals796.htm](http://city.milwaukee.gov/AssessmentAppeals796.htm)

**For more information on the appeal process:**

Contact your municipal clerk listed above

Review the "Property Assessment Appeal Guide for Wisconsin Real Property Owners"

> Visit [revenue.wi.gov](http://revenue.wi.gov) and search keyword "Assessment Appeal"

> Contact the Department of Revenue, Office of Technical and Assessment Services, Box 8971, Madison WI 53708-8971 to request a copy of the guide.