



December 16, 2020

TO: Adam Tegen, Community Development Director  
Steve Corbeille, Finance Director  
Deborah Neuser, City Clerk

FROM: Bill Gaber, City Assessor

RE: Correction of Error – Multiple Parcels Owned by Community Development Authority, Parcel # 000-173-000, 001, 003, 010, 020, 022, 023, 030, 040, 060, 070, 080, 090, 100, 110, 130, 140, 150, 160, & 170,

The parcels listed about were purchased by the Community Development Authority of The City of Manitowoc in 2019. These parcels were taxable in 2019 because the purchase occurred after 1/1/19. As on 1/1/20, these parcels should have been changed from taxable parcels to exempt parcels because of the new ownership. That didn't happen and a tax bill was created for each parcel.

There is a correction method for this situation. The correction falls under Wisc. Stats 73.44, sharing and charging back of taxes due to palpable errors. After the tax roll has been delivered to the treasurer of the taxation district, the governing body of the taxation district may refund or rescind in whole or in part any general property tax shown in the tax roll and this includes any property that is exempt by law from taxation. The Correction of Error form will be included in the 2021 roll book. The City Clerk will need to file form PC-201 with the DOR no later than October 1<sup>st</sup> to request the tax refund.

Thank you and please let me know if you or the Common Council have any further questions on this matter.

Bill Gaber  
City of Manitowoc  
City Assessor

**PO Box 415 Menasha, WI 54952**

Email: [question@accurateassessor.com](mailto:question@accurateassessor.com) - Web: [www.accurateassessor.com](http://www.accurateassessor.com)

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