



Sept 30, 2021

TO: Kim Lynch, Comptroller/Deputy Treasurer  
Shawn Alfred, Finance Director

FROM: Bill Gaber, City Assessor

RE: Omitted Property – Parcel 449-004-050 (Apex Leasing)

I am writing to explain the property that was omitted from the 2020 Assessment Roll. The property was new construction for 2020 and I thought it was manufacturing property. After discussing with the Manufacturing Division at the DOR, it was clear that we needed to assess this locally. I did value the property for 2021 and made the owner aware of the omitted value for 2020 as this new commercial building was 100% complete as of January 1<sup>st</sup>, 2020.

There is a way to correct this omission. This omission falls under Wisc. Stats 70.44 Assessment; property omitted Qualifying as an omitted property under 74.34 (1) the property owners will be/have been notified of the omission and their rights to the board of review if so desired. Once the property owners have been notified of the omission a tax bill can be issued for the missing value using the 2020 tax rate. The owner still has their rights to object to the value if they so desire. The tax bill is due Jan 31, 2022.

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