



January 6, 2024

Mackenzie Reed, City Clerk
City of Manitowoc
900 Quay St
Manitowoc, WI 54220

Dear Mackenzie,

The assessor has found an error in the 2025 assessment and tax bill for a real estate parcel in the City of Manitowoc. After the tax bill was issued, it was brought to the Assessors attention that was a clerical issue regarding the fireplace on file for the subject property. There is supposed to be 1 entered, however, the square footage was entered which caused a higher value.

The parcel is as follows:

	2025 Actual Assessment	2025 Corrected Assessment
590-005-040	\$857,500	\$201,000

The actual amount of taxes billed was \$12,930.25. The corrected tax amount is \$2,850.44, including those fees. Therefore, the total overage in taxes billed equals \$10,079.81.

This assessment error qualifies as a “palpable error” under Wisconsin Statutes 74.33 and is therefore subject to refunded or rescinded taxes. Since the tax bill has not been paid, I would recommend the City to Rescind the overage on the tax bill for 2025.

The procedure for rescinding property tax is described in Wisconsin statutes, chapter's 70.43 and 74.41. Essentially, the city must rescind the overage on the tax bill. Then the City can apply to have the tax money refunded by way of a “charge back” through the Department of Revenue in February of 2027.

I apologize for this error and any inconvenience it may cause for you or the City. I offer my assistance in any way necessary to move forward with this matter. Please contact me at 920-749-1995 ext. 8809 with any questions you may have.

Respectfully,

Luke T Mack
Assessor
City of Manitowoc