



February 12, 2025

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

Dear Mackenzie,

The assessor found an error in the 2024 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 the newly constructed home was partially completed as of January 1, 2024, however, the Assessor assumed off the exterior inspection that the home was 100% as of January 1, 2024. This does qualify as an assessment error.

The parcel is as follows:

	2024 Actual Assessment	2024 Corrected Assessment
789-009-020	\$463,500	\$293,200

The actual amount of taxes billed was \$8,181.87, including garbage/recycling fees. The corrected tax amount is \$5,216.27, including those fees. Therefore, the total overage in taxes billed equals \$2,965.60.

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assessment error qualifies as a "palpable error" under Wisconsin Statutes 74.33 and is therefore subject to refunded or rescinded taxes.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 2024.

The procedure for rescinding property tax is described in Wisconsin statutes, chapters 70.43 and 74.41. Essentially, the City must rescind the overage to the property owner. 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 2025.

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