



City of Menasha • Office of the City Attorney
Jeffrey S. Brandt, City Attorney

MEMO

TO: Common Council
Mayor Merkes

FROM: CA/HR Brandt JSB

SUBJECT: Witthuhn tax claim

DATE: February 11, 2009

I recommended that you deny the Witthuhn claim. The Witthuhns have misinterpreted the law when they claim this is a palpable error under sec. 74.33(1)(a) or (f).

Subsection (1)(a) provides:

A clerical error has been made in the description of the property or in the computation of the tax.

Subsection (1)(f) provides:

An arithmetic, transpositional or similar error has occurred..

What has occurred is that the Assessor used an incorrect measurement for determining value. The incorrect measurement was not the result of wither a clerical or arithmetic error. The proper remedy for the Witthuhns would be through the Board of Review process. They filed to timely file any objection to through the Board of Review. As I understand it, the Witthuhns claim that they did not receive their notice of assessment. This happened because they moved from the address they provided for the mailing of the tax bill on their Wisconsin Transfer Tax Return, failed to notify the City and failed to have the proper forwarding order with the Post Office. As a fail safe process, the City is required to post notice of the Open Book and Board of Review as well as publish those dates. All the proper procedures were done.

As such, there is no remedy for 2008. However, the Assessor has changed the dimensions of the property for the 2009 tax cycle. The Council meeting to consider this recommendation is February 16, 2009. An opportunity to address the Common Council is provided to all citizens at the beginning of the meeting.

Please contact me if you have any questions.

Cc/ Kara Witthuhn

January 28, 2009

City Clerk
Third Floor, City Hall
140 Main Street
Menasha, WI 54952

Ms. Galeazzi,

I am writing this letter per § 74.35, Wis. Stats., to request a partial refund of the 2008 property tax that we paid for our property located at 3041 Winnipeg Street, Menasha. The city's appraiser, Associated Appraisal Consultants, Inc., has acknowledged that there has been an error in the computation of our assessment in the amount of \$33,500 due to inaccurate square footage calculations. Therefore, we have overpaid 2008 property taxes by approximately \$847.60.

We believe that we are entitled to this refund as defined in § 74.33(1)(a) and (f), Wis. Stats., because "a clerical error has been made in the description of the property or in the computation of the tax" and "an arithmetic, transpositional or similar error has occurred." These statements apply due to the acknowledgement that the assessed value of our home was overstated due to miscalculations of the square footage; therefore, the property tax calculations were based on inaccurate numbers.

We appreciate your prompt attention in this matter. If you have further questions, feel free to contact me at any time.

Sincerely,



Kara Witthuhn
3041 Winnipeg Street
Menasha, WI 54952
920.882.6291 (home)
920.540.4995 (cell)

cc: Mayor Don Merkes
Tom Stoeffel
Kevin Benner

RECEIVED
JAN 28 2009
CITY OF MENASHA
BY dg



TO: City of Menasha Common Council
Mayor Merkes
Attorney Brandt

FROM: Kara and Clifford Witthuhn, 3041 Winnipeg Street, Menasha

SUBJECT: Re: Witthuhn tax claim

DATE: February 24, 2009

Dear members of the Common Council,

I am writing to ask that you support the claim that we have made to the City of Menasha as will be discussed at the Common Council meeting on March 2, 2009. Per the information outlined below, you will see that we have fully complied with the law in making this claim and ask that you approve our request.

We have received Attorney Brandt's letter stating that we needed to comply with the Board of Review to resolve this issue; however, the statutes clearly state differently. Per sections 74.33 and 74.35, Wisconsin Stats., we are eligible to apply for the recovery of unlawful taxes if we:

- 1) meet the grounds for a claim as outlined in s. 74.33 (1) and
- 2) file a claim with the taxation district by January 31 of the year in which the tax is payable.

According to statutes, we are not required to comply with the Board of Review process unless "the alleged error is solely that the assessor placed a valuation on the property that is excessive."

As stated in our claim filed on January 28, 2009, we have grounds for this claim as defined in the following:

- 74.33 Sharing and charging back of taxes due to palpable errors. (1) GROUNDS.** After the tax roll has been delivered to the treasurer of the taxation district under s. 74.03, 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, including agreed-upon interest, if:
- (a) A clerical error has been made in the description of the property or in the computation of the tax.
 - (b) The assessment included real property improvements which did not exist on the date under s. 70.10 for making the assessment.
 - (c) The property is exempt by law from taxation, except as provided

under sub. (2).

(d) The property is not located in the taxation district for which the tax roll was prepared.

(e) A double assessment has been made.

(f) An arithmetic, transpositional or similar error has occurred.

(2) EXCEPTIONS. The governing body of a taxation district may not refund or rescind any tax under this section if the alleged error may be appealed under s. 70.995 (8) (c) or if the alleged error is solely that the assessor placed a valuation on the property that is excessive.

Specifically, we are eligible for a refund because “a clerical error has been made in the description of the property or in the computation of the tax”. Per the Property Record Card on file, the description of our property was incorrect (see attached). The record reflects inaccurate square footage and the drawing that is depicted in the record indicates that our house is 43 feet in deep on the main body of the house, 26 feet deep on the exterior garage wall and 38 feet deep on the interior garage wall. However, we have verified by external measurements that these numbers should be represented as 33, 26, and 28, respectively; these are also the numbers that are reflected on our blueprint that is on file with the city. Based on these facts, it is also clear that “an arithmetic, transpositional or similar error has occurred”.

It should be noted that this error has been acknowledged per a letter dated December 31, 2008, from Mark Brown of Associated Appraisal Consultants (see attached). The letter states “your assessment was inadvertently based upon inaccurate square footage calculations” and reports that our assessment was overstated by \$33,500. Therefore, we have paid taxes in excess of approximately \$847.60.

We have also consulted with Allan Land, District Supervisor of Equalization from the Wisconsin Department of Revenue, and he has advised us to file a claim per s. 74.35, Wis. Stats.

As a result of this error and the advice of Mr. Land, we have filed for recovery of unlawful taxes as instructed by the statutes. Please see the attached letter that we have submitted as a claim according to the following:

74.35 Recovery of unlawful taxes. (1) DEFINITIONS. In this section “unlawful tax” means a general property tax with respect to which one or more errors specified in s. 74.33 (1) (a) to (f) were made. “Unlawful tax” does not include a tax in respect to which the alleged defect is solely that the assessor placed a valuation on the property that is excessive.

(2) CLAIM AGAINST TAXATION DISTRICT. (a) A person aggrieved by the levy and collection of an unlawful tax assessed against his or her property may file a claim to recover the unlawful tax against the taxation district which collected the tax.

(b) A claim filed under this section shall meet all of the following conditions:

1. Be in writing.
2. State the alleged circumstances giving rise to the claim, including the basis for the claim as specified in s. 74.33 (1) (a) to (e).
3. State as accurately as possible the amount of the claim.
4. Be signed by the claimant or his or her agent.
5. Be served on the clerk of the taxation district in the manner prescribed in s. 801.11 (4).

Witthuhn

Page 3 of 3

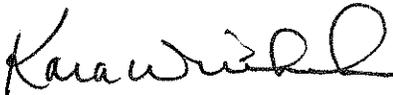
In conclusion, we have met grounds for this claim and we have filed in accordance with the statutes. Therefore, we are eligible for a refund of the excess taxes that were charged as a result of the error that occurred in the assessment our property. We ask that you allow that we be granted a refund as soon as possible.

Attached please also find the following supporting documentation:

- Wisconsin Statutes, sections 74.33 and 74.35
(<http://www.legis.state.wi.us/statutes/Stat0074.pdf>)
- Pages 10-11, *Guide for Property Owners* from Wisconsin Department of Revenue
(<http://www.dor.state.wi.us/pubs/slf/pb060.pdf>)
- Letter written to Mark Brown, Associated Appraisal Consultants, on December 17, 2008
- Reply from Mark Brown on December 31, 2008
- Property Record of 3041 Winnipeg Street, Menasha (12/16/08)
- 2008 Real Property Tax Bill/Receipt of payment

We appreciate your time and attention to this matter. We plan to attend the Common Council meeting on March 2 to be available during the discussion of this claim. Please also feel free to contact us at any time if you need further clarification or have additional questions (see contact information below).

Sincerely,



Kara Witthuhn
3041 Winnipeg St.
Menasha, WI 54952
920.882.6291 (home)
920.540.4995 (cell)

allocate to each tax incremental district within the taxation district its proportionate share of taxes on improvements on leased land.

(3) APPROVAL OF PAYMENT NOT REQUIRED. The taxation district treasurer shall make payments required under subs. (1) and (2) whether or not the governing body of the taxation district has approved those payments. Following a payment required under subs. (1) and (2), the taxation district treasurer shall prepare and transmit a voucher for that payment to the governing body of the taxation district.

History: 1987 a. 378; 1991 a. 39; 1995 a. 408; 2001 a. 16; 2003 a. 33, 228; 2005 a. 241, 418; 2007 a. 97.

74.31 Failure to settle timely. If the taxation district treasurer or county treasurer does not settle as required under ss. 74.23 to 74.30:

(1) INTEREST CHARGE. The taxation district or county which has not settled shall pay 12% annual interest on the amount not timely paid to the taxing jurisdiction, including this state, to which money is due, calculated from the date settlement was required.

(2) PENALTY. The taxing jurisdiction, including this state, to which money is due may demand, in writing, payment from the taxation district or county which has not settled. If, within 3 days after receipt of a written demand, settlement is not made, the taxation district or county shall pay the taxing jurisdiction, including this state, making the demand a 5% penalty on the amount remaining unpaid.

History: 1987 a. 387; 1991 a. 39.

SUBCHAPTER V

ADJUSTMENT

74.33 Sharing and charging back of taxes due to palpable errors. (1) GROUNDS. After the tax roll has been delivered to the treasurer of the taxation district under s. 74.03, 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, including agreed-upon interest, if:

(a) A clerical error has been made in the description of the property or in the computation of the tax.

(b) The assessment included real property improvements which did not exist on the date under s. 70.10 for making the assessment.

(c) The property is exempt by law from taxation, except as provided under sub. (2).

(d) The property is not located in the taxation district for which the tax roll was prepared.

(e) A double assessment has been made.

(f) An arithmetic, transpositional or similar error has occurred.

(2) EXCEPTIONS. The governing body of a taxation district may not refund or rescind any tax under this section if the alleged error may be appealed under s. 70.995 (8) (c) or if the alleged error is solely that the assessor placed a valuation on the property that is excessive.

(3) CHARGING BACK AND SHARING TAXES. If an error under sub. (1) has been discovered, the governing body of the taxation district shall proceed under s. 74.41.

History: 1987 a. 378; 1991 a. 39; 1993 a. 307; 1995 a. 408.

A potential error in classifying a mobile home as real, not personal, property was not a clerical error under sub. (1) (a), nor could it be considered to be the inclusion of a real property improvement that did not exist under sub. (1) (b), as the property did exist. *Ahrens v. Town of Fulton*, 2000 WI App. 268, 240 Wis. 2d 124, 621 N.W.2d 643, 99-2466. Affirmed on other grounds, 2002 WI 29, 251 Wis.2d 135, 641 N.W.2d 423, 99-2466.

74.35 Recovery of unlawful taxes. (1) DEFINITIONS. In this section "unlawful tax" means a general property tax with respect to which one or more errors specified in s. 74.33 (1) (a) to (f) were made. "Unlawful tax" does not include a tax in respect to which the alleged defect is solely that the assessor placed a valuation on the property that is excessive.

(2) CLAIM AGAINST TAXATION DISTRICT. (a) A person aggrieved by the levy and collection of an unlawful tax assessed against his or her property may file a claim to recover the unlawful tax against the taxation district which collected the tax.

(b) A claim filed under this section shall meet all of the following conditions:

1. Be in writing.

2. State the alleged circumstances giving rise to the claim, including the basis for the claim as specified in s. 74.33 (1) (a) to (e).

3. State as accurately as possible the amount of the claim.

4. Be signed by the claimant or his or her agent.

5. Be served on the clerk of the taxation district in the manner prescribed in s. 801.11 (4).

(2m) EXCLUSIVE PROCEDURE. A claim that property is exempt, other than a claim that property is exempt under s. 70.11 (21) or (27), may be made only in an action under this section. Such a claim may not be made by means of an action under s. 74.33 or an action for a declaratory judgment under s. 806.04.

(3) ACTION ON CLAIM. (a) In this subsection, to "disallow" a claim means either to deny the claim in whole or in part or to fail to take final action on the claim within 90 days after the claim is filed.

(b) The taxation district shall notify the claimant by certified or registered mail whether the claim is allowed or disallowed within 90 days after the claim is filed.

(c) If the governing body of the taxation district determines that an unlawful tax has been paid and that the claim for recovery of the unlawful tax has complied with all legal requirements, the governing body shall allow the claim. The taxation district treasurer shall pay the claim not later than 90 days after the claim is allowed.

(d) If the taxation district disallows the claim, the claimant may commence an action in circuit court to recover the amount of the claim not allowed. The action shall be commenced within 90 days after the claimant receives notice by certified or registered mail that the claim is disallowed.

(4) INTEREST. The amount of a claim filed under sub. (2) or an action commenced under sub. (3) may include interest computed from the date of filing the claim against the taxation district, at the rate of 0.8% per month.

(5) LIMITATIONS ON BRINGING CLAIMS. (a) Except as provided under par. (b), a claim under this section shall be filed by January 31 of the year in which the tax is payable.

(b) A claim under this section for recovery of taxes paid to the wrong taxation district shall be filed within 2 years after the last date specified for timely payment of the tax under s. 74.11, 74.12 or 74.87.

(c) No claim may be filed or maintained under this section unless the tax for which the claim is filed, or any authorized installment payment of the tax, is timely paid under s. 74.11, 74.12 or 74.87.

(d) No claim may be made under this section based on the contention that the tax was unlawful because the property is exempt from taxation under s. 70.11 (21) or (27).

(6) COMPENSATION FOR TAXATION DISTRICT. If taxes are refunded under sub. (3), the governing body of the taxation district may proceed under s. 74.41.

History: 1987 a. 378; 1989 a. 104; 1991 a. 39; 1997 a. 237; 2007 a. 19.

74.37 Claim on excessive assessment. (1) DEFINITION. In this section, a "claim for an excessive assessment" or an "action for an excessive assessment" means a claim or action, respectively, by an aggrieved person to recover that amount of general property tax imposed because the assessment of property was excessive.

Wisconsin Statute 70.47(7)(ae) requires anyone planning to protest an assessment must provide the Board, in writing, their estimate of the value of the land and of all improvements that are the subject of the person's objection and specify the information that the person used to arrive at that estimate. In particular, an objector should have considerable information that is relevant to the market value of their non-agricultural property. This would include a recent arm's-length sale of your property, and recent sales of comparable properties. Other factors include: size and location of the lot, size and age of the building, original cost, depreciation and obsolescence, zoning restrictions and income potential, presence or absence of various building components; and any other factors or conditions which affect the market value of the property.

Can I Appeal the Board of Review's Decision?

Yes, there are two avenues of appeal of the Board of Review decision available to the property owner. One is to circuit court under Section 70.47(13) of the Wisconsin Statutes, and the other is to the Department of Revenue under Section 70.85. If a number of property owners feel that there are severe inequities in the entire assessment roll, they may appeal for a reassessment of the entire municipality under Section 70.75.

How Would I Appeal a Board of Review Decision Under Section 70.47(13)?

Section 70.47(13) provides for an appeal of a Board of Review determination to be by action of certiorari (a court order to review the written record of the hearing) to the circuit court. The court will not issue an order unless an appeal is made to the circuit court within 90 days after the taxpayer receives notification from the Board of Review. No new evidence may be submitted. The court decides the case solely on the basis of the written record made at the Board of Review.

If the court finds any errors in the proceedings of the Board which make the assessment void, it sends the assessment back to the Board for further proceedings and retains jurisdiction of the matter until the Board has determined an assessment in accordance with the court's order. Whenever the Board has made its final adjournment prior to the court's decision, the court may order the municipality to reconvene the Board.

What are the Procedures for Appealing a Board of Review Decision under Section 70.85?

When appealing a Board of Review decision under Section 70.85, a written complaint must be received by the Department of Revenue within 20 days after the taxpayer receives the Board's determination, or within 30 days of the date specified in the affidavit under Section 70.47(12), if the taxpayer does not receive the notice. A filing fee of \$100 must be submitted along with the complaint. Both real and personal property may be appealed under this section. The Department may not review the assessment if it is within 10 percent of the general level of assessment of all other

property in the municipality, or if the property's value exceeds \$1,000,000 as determined by the Board of Review.

The Department may revalue the property and equalize the assessment without the intervention of the Board of Review, if the revaluation can be accomplished before November 1 of the year in which the assessment is made or within 60 days of the receipt of the written complaint, whichever is later. The value, if adjusted by the Department, shall be substituted for the original value in the assessment and tax rolls and taxes computed and paid accordingly.

Appeal of the Department's decision can be made by an action for certiorari in the circuit court of the county in which the property is located.

Can I Protest My Taxes at the Time of Payment?

Unless your taxes are illegal in some respect and you are prepared to file a claim in circuit court for recovery of the unlawful tax, the "protest" has little value. The time for appealing your assessment has passed by the time the taxes are determined.

What is an Unlawful Tax?

Section 74.35 provides for the recovery of unlawful taxes under very specific conditions. An unlawful tax occurs when one or more of the following errors are made:

- a clerical error was made in the description of the property or in the computation of the tax;
- the assessment included real property improvements which did not exist on the assessment date (January 1);
- the property was exempt from taxation;
- the property was not located in the municipality;
- a double assessment was made; or
- an arithmetic, transpositional or similar error has occurred.

Please note that an "unlawful tax" *does not include judgmental questions about the valuation.* Valuation issues must be addressed through the Board of Review appeal process.

How can I Recover an Unlawful Tax?

You can recover unlawful taxes under Section 74.35 by filing a claim with your municipality.

How Do I File a Claim With My Municipality Under Sec. 74.35 Stats.?

A claim for recovery of unlawful taxes must include all of the following conditions:

- be in writing,
- state the alleged circumstances for the claim,
- state the amount of the claim,
- be signed by the claimant or the claimant's agent, and

- be served to the municipal clerk.

A claim for the recovery of unlawful taxes paid to the wrong municipality must be filed within two years after the last date specified for timely payment of the tax. All other claims for recovery of unlawful taxes must be filed by January 31 of the year in which the tax is payable. No claim may be made unless the tax, or any authorized payment of the tax, is timely paid.

What is a Claim on Excessive Assessment?

Section 74.37 allows a person to file a claim to recover the amount of general property tax imposed because the assessment of the property was excessive.

How Do I File a Claim on Excessive Assessment?

You file a claim on excessive assessment under section 74.37 with your municipality.

How Do I File a Claim With My Municipality Under Sec. 74.37 Stats.?

In order to file a claim on excessive assessment, the taxpayer must have appealed to the Board of Review (unless notice under 70.365 was not given). The claim must be filed by January 31 of the year in which the tax is payable. The claim must include all of the following:

- be in writing,
- state the alleged circumstances for the claim,
- state the amount of the claim,
- be signed by the claimant or the claimant's agent, and
- be served to the municipal clerk

A claim on excessive assessment *cannot* be filed if the Board of Review's determination was appealed to the Department of Revenue or to Circuit Court. No claim may be made unless the tax is timely paid.

What if the Municipality Denies a Claim Under Sec. 74.35 or Sec. 74.37 Stats.?

If the municipality denies the claim, it must notify you by certified or registered mail within 90 days after the claim is filed. You may appeal the decision to Circuit Court if you feel the decision is incorrect. You must commence action within 90 days after receiving notice that the claim is denied.

If the municipality does not act on the claim within 90 days, you have 90 days to appeal to Circuit Court.

If the Municipality Allows a Claim Under Sec. 74.35 or Sec. 74.37 Stats., When Do I Receive Payment?

The municipality must pay the claim within 90 days after the claim is allowed.

December 17, 2008

Mr. Mark Brown
Associated Appraisal Consultants, Inc.
P.O. Box 2111
Appleton, WI 54912-2111

Re: Property Assessment at 3041 Winnipeg Street, Menasha

Dear Sir,

I am writing this letter to document a palpable error that has been made in the assessment of our home located at 3041 Winnipeg Street, Menasha. The square footage reflected in our current assessment is in significant excess of our actual square footage as reflected below:

	<u>2008 Assessment</u>	<u>Actual</u>
Full Basement	1600	1271
First Floor	1600	1271
Second Floor	1530	1154
FBLA	196	0
Attached Garage	1160	872

In reviewing the Property Record Card that I obtained from your office, it appears that the mathematical error has occurred due to the depth of our house being misrepresented in your calculations. According to the record, it is indicated that our house is 43 feet in deep on the main body of the house, 26 feet deep on the exterior garage wall and 38 feet deep on the interior garage wall. However, we have verified by external measurements that these numbers should be represented as 33, 26, and 28, respectively. Please see our blue prints as on file with the City of Menasha if needed to verify these dimensions.

As a result of these errors, our taxes have been billed excessively and we are requesting that you refund the excessive funds that we have paid to the City of Menasha. We appreciate your prompt attention in this matter. If you have further questions, feel free to contact me at any time at 882-6291 (home) or 540-4995 (mobile).

Sincerely,

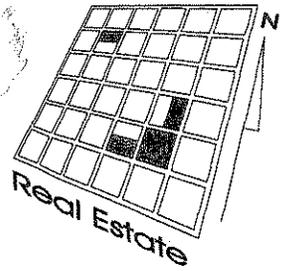


Kara Witthuhn
3041 Winnipeg Street
Menasha, WI 549542

Cc: Tom Stoeffel, City of Menasha Comptroller
Greg Keil, City of Menasha Community Development Director
Kevin Benner, Alderman

Associated Appraisal Consultants, Inc.

Appleton ■ Hurley ■ Lake Geneva



December 31, 2008

Kara & Clifford Witthuhn
3041 Winnipeg St
Menasha, WI 54952

Dear Mr. & Mrs. Witthuhn,

We spoke on the phone recently regarding the assessment on your new home in the City of Menasha (parcel 7-00815-52). As we discussed, all assessments of new construction in Wisconsin are based on the property as it stands on the first day of the year.

On January 1st 2008, your new home at 3041 Winnipeg Street was valued at 100% complete. Unfortunately, however, your assessment was inadvertently based upon inaccurate square footage calculations. As a result the assessed value of your property was overstated.

The actual 2008 assessment was:

LAND	\$41,300
HOUSE	\$239,700 (should have been \$206,200).
TOTAL	\$281,000

This means the assessment was overstated by \$33,500.

Since this discrepancy was not discovered until after the tax bills were issued, it is now too late to correct the error for this year. Therefore, the taxes must be paid in full for 2008 as billed.

As compensation, however, I will reduce your assessment in 2009 by \$67,000 to account for the overage in 2008. This credit will then be removed for 2010 and the assessment will then go back to full value. You should expect to receive a formal notice of assessment around May of 2009 and again in 2010.

If I can be of any further assistance, please call me at 1-800-721-4157.

Sincerely,

Mark Brown
Project Manager
Associated Appraisal Consultants, Inc.

December 16, 2008

2009 Property Records

Tax key number: 7-00815-52

Property address: 3041 Winnipeg St

Neighborhood / zoning: Lake Park Heights / LD

Traffic / water / sanitary: Light / City water / Sewer

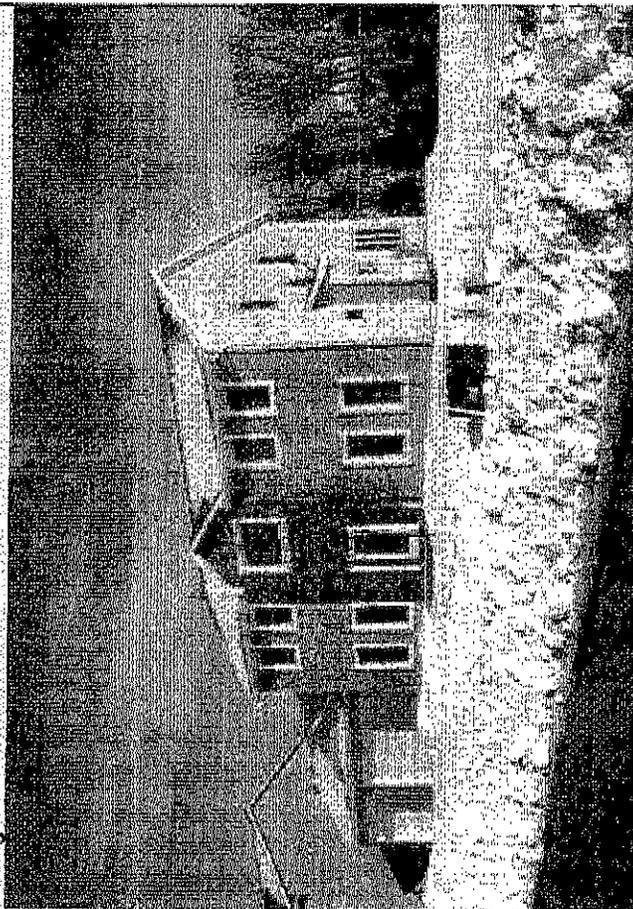
Legal description: LAKE PARK HEIGHTS LOT 52

Summary of Assessment	
Land	\$41,300
Improvements	\$239,700
Total value	\$281,000

Summary of Last Valid Sale	
Date	10/3/2005
Price	\$ 48,900
Time adjusted price	\$ 47,800

Qty	Tax Classification	Unit of Measure	Width	Depth	Sq Ft	Acres	Waterfront	Description	Assess Value
1	Residential	Square feet			13,761	0.316			\$41,300
									Total land: \$41,300

Residential Building			
Entrance:	Gained	Full basement:	1,600 SF
Year built:	2007	Crawl space:	
Story height:	2 story	Rec room:	196 SF
Style:	Colonial	FBLA:	
Use:	Single family	First floor:	1,600 SF
Exterior wall:	Alum/Vinyl	Second floor:	1,519 SF
Roof type:	Asphalt shingles	Finished attic:	
Heating:	Gas, forced air	Unfinished attic:	
Cooling:	A/C, same ducts	Unfinished area:	
Bedrooms:	4	All garage, frame or cb	1,160 SF
Family rooms:			
Baths:	2 full, 1 half		
Total rooms:	4		
Whirl / hot tubs:	1 whirlpool, 0 hot		
Masonry FPS:			
Metal FPS:			
Gas only FPS:	1 openings	Masonry adjust:	100 SF
Bsmt garage:		Grade factor:	C+
Sited dormers:		Condition:	Average
Gable/hip dorm:		Percent complete:	100%

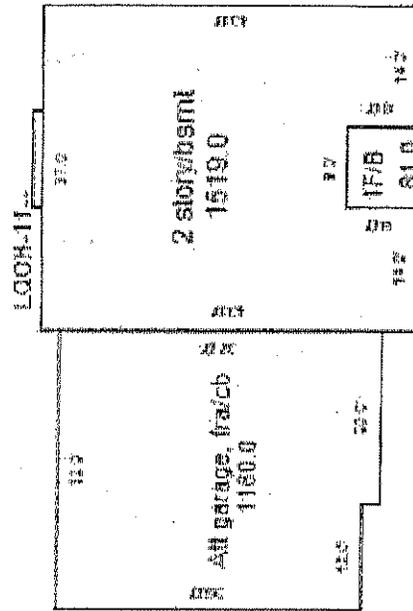


Residential assessed building value: \$239,700 Total square feet: 3,315

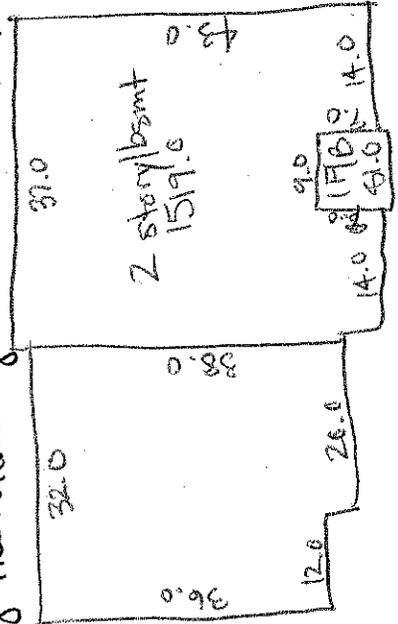
December 16, 2008

2009 Property Records

Floor plan for 2 story Alum/Vinyl Colonial



Due to being an illegible faxed copy, I called to verify the following numbers (12/16/08):



Tax key number

3041 Winnipeg St, MENASHA

CITY TREASURER
 CITY OF MENASHA
 140 MAIN STREET
 MENASHA WI 54952

STATE OF WISCONSIN REAL PROPERTY TAX BILL FOR 2008

City of Menasha County of Calumet

PROPERTY ID/PROPERTY ADDRESS 7-00815-52 3041 WINNIPEG ST

CLIFFORD R WITTHUHN
 KARA L WITTHUHN
 1083 STILLMEADOW LN APT 6
 MENASHA WI 54952

Assessed Value Land	Ass'd Value Improvements	Total Assessed Value	Ave. Assmt. Ratio	Net Assessed Value Rate (Does NOT reflect Lottery/Gaming Credit)	
41,300	239,700	281,000	.9363	.0239600	
Est. Fair Mkt Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt.	A Star in This Box Means Unpaid Prior Year Taxes	School taxes reduced by school levy tax credit	
44,100	256,000	300,100	<input type="checkbox"/>	376.93	
Tax Jurisdiction	2007 Est. State Aids Allocated Tax Dist.	2008 Est. State Aids Allocated Tax Dist.	2007 Net Tax	2008 Net Tax	% Tax Change
STATE OF WISCONSIN			7.33	50.95	
COUNTY OF CALUMET	91610	99146	175.29	1,228.28	
CITY OF MENASHA	818290	826837	390.16	2,730.22	
APPLETON SCH. DISTRICT	1518678	1583223	290.56	2,026.97	
VOC. SCHOOL DIST	67094	65556	72.17	505.07	
UTILITY DISTRICT			25.61	191.28	
TOTAL	2495672	2574762	961.12	6,732.77	
		First Dollar Credit		31.23	
		Lottery/Gaming Credit		72.07	
		Net Property Tax	961.12	6,701.54	

Make Check Payable to: City of Menasha	Full Payment Due On or Before January 31, 2009 6,701.54	Net Property Tax 6,701.54 less <i>lottery</i> -72.07
1 st Installment due - January 31 2009	1,675.37	PAID DEC 18 2008 CITY OF MENASHA FINANCE DEPT.
2 nd Installment due - March 31 2009	1,675.39	
3 rd Installment due - May 31 2009	1,675.39	
4 th Installment due - July 31 2009	1,675.39	

LAKE PARK HEIGHTS LOT 52

IMPORTANT: Correspondence should refer to Property ID – See reverse side for Important Information. Be sure this description covers your property. This description is for property tax bill only and may not be a full legal description.

TOTAL DUE FOR FULL PAYMENT
 Pay by January 31, 2009

\$ 6,701.54 *6629.47*

Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and if applicable, penalty. (*See reverse side).