

MEMO: Property Tax bill corrections  
DATE: January 8, 2020  
TO: Finance Committee  
FROM: DeAnn Brosman, City Assessor

Please rescind the following 2019 Real Estate taxes under WI Statute 74.33 (1) which allows for the correction of errors.

**Parcel 31-2-0662-00 located at 549 N. Clark Street.** Outagamie County took ownership of this home in August, 2018 due to delinquent taxes. The county sold it to a private owner on January 10<sup>th</sup>, 2019. The county treasurer informed the buyer that no tax bill would be issued for 2019. The property was owned by a government entity on January 1<sup>st</sup>, and it is therefore tax exempt under WI Statute 70.11 for the entire 2019 year. Please cancel the \$1,477.52 tax bill.

**Parcel 31-1-1353-00 located at 1119 Nawada Court.** The 2019 assessed value of \$112,600 was reduced to \$102,400 during the Assessor's Open Book session and confirmed by the Board of Review. However the reduction did not get entered into our computer system due to the heavy volume of Open Book and Board of Review traffic. This has resulted in a tax overage of \$204.88 which needs to be rescinded. Please make this correction.

Approximately 50% of these rescinded amounts can be recovered from the other taxing jurisdictions through the charge-back process. Thank you for your assistance.

Parcel #: PAY 1<sup>ST</sup> INSTALLMENT - \$ 370.52  
 201 312066200  
 CARLSON OR

Bill #: 443329  
 BY Jan 31, 2020

PAY FULL PAYMENT - \$ 1,477.52

SEND THIS STUB AND MAKE CHECK PAYABLE TO:  
 CITY OF APPLETON  
 FINANCE DEPARTMENT  
 PO BOX 2519  
 APPLETON, WI 54912



If receipt is needed send a self addressed stamped envelope

Parcel #: PAY 2<sup>ND</sup> INSTALLMENT - \$ 369.00  
 201 312066200  
 CARLSON

Bill #: 443329  
 DUE BY March 31, 2020  
 REMEMBER TO PAY TIMELY  
 TO AVOID INTEREST PENALTY

SEND THIS STUB AND MAKE CHECK PAYABLE TO:  
 CITY OF APPLETON  
 FINANCE DEPARTMENT  
 PO BOX 2519  
 APPLETON, WI 54912



If receipt is needed send a self addressed stamped envelope

Parcel #: PAY 3<sup>RD</sup> INSTALLMENT - \$ 369.00  
 201 312066200  
 CARLSON

Bill #: 443329  
 DUE BY May 31, 2020  
 REMEMBER TO PAY TIMELY  
 TO AVOID INTEREST PENALTY

SEND THIS STUB AND MAKE CHECK PAYABLE TO:  
 CITY OF APPLETON  
 FINANCE DEPARTMENT  
 PO BOX 2519  
 APPLETON, WI 54912



If receipt is needed send a self addressed stamped envelope

Parcel #: PAY 4<sup>TH</sup> INSTALLMENT - \$ 369.00  
 201 312066200  
 CARLSON

Bill #: 443329  
 DUE BY July 31, 2020  
 REMEMBER TO PAY TIMELY  
 TO AVOID INTEREST PENALTY

SEND THIS STUB AND MAKE CHECK PAYABLE TO:  
 CITY OF APPLETON  
 FINANCE DEPARTMENT  
 PO BOX 2519  
 APPLETON, WI 54912



If receipt is needed send a self addressed stamped envelope.

FOR INFORMATION PURPOSES ONLY - Voter Approved Temporary Tax Increases

| Taxing Jurisdiction | Total Additional Taxes | Total Additional Taxes Applied to Property | Year Increase Ends | Taxing Jurisdiction | Total Additional Taxes | Total Additional Taxes Applied to Property | Year Increase Ends |
|---------------------|------------------------|--|--------------------|---------------------|------------------------|--|--------------------|
|                     |                        |  |                    |                     |                        |  |                    |

RICHARD CARLSON  
 SUSAN CARLSON  
 Property Address: 549 N CLARK ST

STATE OF WISCONSIN - OUTAGAMIE COUNTY  
 REAL ESTATE TAX BILL FOR 2019

Bill No. 443329  
 Parcel No. 201 312066200

| Assessed Value Land                               | Assd. Value Improve                      | Tot. Assessed Value   | Ave. Assmt. Ratio | Est. Fair Mkt. Land | Est. Fair Mkt. Improve                             | Total Est. Fair Mkt.  | A star in this box means unpaid prior years taxes |  |
|---|--|---|-------------------|---------------------|--|---|---|--|
| 12,500  | 64,000                                   | 76,500  | 0.9831295450      | 12,700              | 65,100   | 77,800  |   |  |
| TAXING JURISDICTION                               | 2018 Est. State Aids Allocated Tax Dist. | 2019 Est. State Aids Allocated Tax Dist.  | 2018 Net Tax      | 2019 Net Tax        | % Tax Change                                       | NET PROPERTY TAX \$   | 1,477.52  |  |
| STATE   | 0  | 0   | 0.00              | 0.00                |  |   |   |  |
| COUNTY  | 1,678,697                                | 1,860,714   | 376.10            | 284.37              | -24.4%   |   |   |  |
| LOCAL   | 11,690,712                               | 11,937,446  | 700.88            | 639.02              | -8.8%  |   |   |  |
| APPLETON SCH                                      | 61,110,217                               | 65,339,599  | 586.33            | 533.64              | -9.0%  |   |   |  |
| FOX VALLEY TECH                                   | 4,871,658                                | 5,146,020   | 87.32             | 79.56               | -8.9%  |   |   |  |
| TOTAL   | 79,351,284                               | 84,283,779  | 1,750.63          | 1,536.59            | -12.2%   |   |   |  |
| FIRST DOLLAR CREDIT                               |  |   | -60.74            | -59.07              | -2.7%  |   |   |  |
| LOTTERY AND GAMING CREDIT                         |  |   | -147.50           | 0.00                | -100.0%  |   |   |  |
| NET PROPERTY TAX                                  |  |   | 1,542.39          | 1,477.52            | -4.2%  | Total Due   | FOR FULL PAYMENT BY                               |  |
| School taxes reduced by school levy tax credit \$ | 113.62                                   | Important: This description is for property tax bill only and may not be a full legal description |                   |                     | Net Assessed Value Rate (Does NOT reflect Credits) | Warning: If not paid by due dates, installments option is lost and total tax is delinquent subject to interest (see reverse). |   |  |
|   |  |   |                   |                     |  | 0.02008616  | Jan 31, 2020 \$ 1,477.52                          |  |

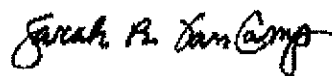
SECOND WARD PLAT 2WD N46FT OF E85FT OF LOT 9 BLK 64

State Bar of Wisconsin Form 3-2003  
**QUIT CLAIM DEED**

Document Number

Document Name

Document #: **2152045**  
Date: **01-11-2019** Time: **02:17 PM**  
Pages: **1** Fee: **\$30.00**  
County: **OUTAGAMIE COUNTY** State: **WI**  
Exempt Code: **4**



**SARAH R VAN CAMP, REGISTER OF DEEDS**  
Returned to: **OUTAGAMIE CO CORP COUNSEL**

**THIS DEED**, made between Outagamie County, a Municipal Corporation

("Grantor," whether one or more), and Richard Carlson and Susan Carlson, as husband and wife

("Grantee," whether one or more).  
Grantor quit claims to Grantee the following described real estate, together with the rents, profits, fixtures and other appurtenant interests, in Outagamie County, State of Wisconsin ("Property") (if more space is needed, please attach addendum):

The North 46 feet of the East 85 feet of Lot Nine (9) in Block Sixty-four (64), SECOND WARD PLAT, City of Appleton, Outagamie County, Wisconsin, according to the recorded Assessor's Map of said City.

Recording Area

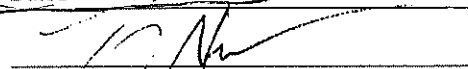
Name and Return Address  
Attorney Joseph P. Guidote, Jr.  
Outagamie County Corporation Counsel  
320 S. Walnut Street, Appleton WI 54911

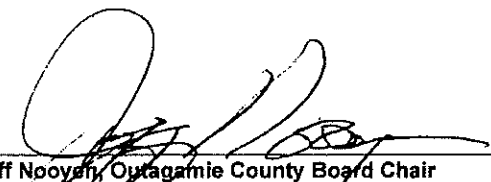
312066200

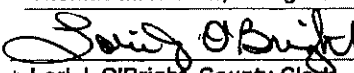
Parcel Identification Number (PIN)

This is  homestead property.  
(is) (is not)

Dated January 10, 2019

  
\_\_\_\_\_  
(SEAL) \* Thomas M. Nelson, Outagamie County Executive

  
\_\_\_\_\_  
(SEAL) \* Jeff Nooyen, Outagamie County Board Chair

  
\_\_\_\_\_  
(SEAL) \* Lori J. O'Bright, County Clerk

\_\_\_\_\_  
(SEAL) \*

**AUTHENTICATION**

Signature(s) Thomas M. Nelson, Jeff Nooyen and Lori J. O'Bright

authenticated on January 10, 2019

  
\_\_\_\_\_  
\* Joseph P. Guidote, Jr., Corporation Counsel

TITLE: MEMBER STATE BAR OF WISCONSIN

(If not, \_\_\_\_\_  
authorized by Wis. Stat. § 706.06 )

**ACKNOWLEDGMENT**

STATE OF \_\_\_\_\_ )  
\_\_\_\_\_) ss.  
\_\_\_\_\_ COUNTY )

Personally came before me on \_\_\_\_\_,  
the above-named \_\_\_\_\_

to me known to be the person(s) who executed the foregoing instrument and acknowledged the same.

\* \_\_\_\_\_  
Notary Public, State of \_\_\_\_\_  
My commission (is permanent) (expires: \_\_\_\_\_)

THIS INSTRUMENT DRAFTED BY:  
Attorney Joseph P. Guidote, Jr.  
Outagamie County Corporation Counsel

(Signatures may be authenticated or acknowledged. Both are not necessary.)

NOTE: THIS IS A STANDARD FORM. ANY MODIFICATION TO THIS FORM SHOULD BE CLEARLY IDENTIFIED.

QUIT CLAIM DEED

©2003 STATE BAR OF WISCONSIN

FORM NO. 3-2003

\*Type name below signatures.

WisForms

www.wisforms.com

Parcel #: **PAY 1<sup>ST</sup> INSTALLMENT - \$ 552.63**  
 201 311135300  
 VERKUILE **OR**

**PAY FULL PAYMENT - \$ 2,202.63**  
 Bill #: 438314 BY Jan 31, 2020

SEND THIS STUB AND MAKE CHECK PAYABLE TO:  
 CITY OF APPLETON  
 FINANCE DEPARTMENT  
 PO BOX 2519  
 APPLETON, WI 54912



If receipt is needed send a self addressed stamped envelope

Parcel #: **PAY 3RD INSTALLMENT - \$ 550.00**  
 201 311135300  
 VERKUILE

**DUE BY May 31, 2020**  
 Bill #: 438314 REMEMBER TO PAY TIMELY  
 TO AVOID INTEREST PENALTY

SEND THIS STUB AND MAKE CHECK PAYABLE TO:  
 CITY OF APPLETON  
 FINANCE DEPARTMENT  
 PO BOX 2519  
 APPLETON, WI 54912



If receipt is needed send a self addressed stamped envelope.

Parcel #: **PAY 2<sup>ND</sup> INSTALLMENT - \$ 550.00**  
 201 311135300  
 VERKUILE

**DUE BY March 31, 2020**  
 Bill #: 438314 REMEMBER TO PAY TIMELY  
 TO AVOID INTEREST PENALTY

SEND THIS STUB AND MAKE CHECK PAYABLE TO:  
 CITY OF APPLETON  
 FINANCE DEPARTMENT  
 PO BOX 2519  
 APPLETON, WI 54912



If receipt is needed send a self addressed stamped envelope

Parcel #: **PAY 4TH INSTALLMENT - \$ 550.00**  
 201 311135300  
 VERKUILE

**DUE BY July 31, 2020**  
 Bill #: 438314 REMEMBER TO PAY TIMELY  
 TO AVOID INTEREST PENALTY

SEND THIS STUB AND MAKE CHECK PAYABLE TO:  
 CITY OF APPLETON  
 FINANCE DEPARTMENT  
 PO BOX 2519  
 APPLETON, WI 54912



If receipt is needed send a self addressed stamped envelope.

| FOR INFORMATION PURPOSES ONLY - Voter Approved Temporary Tax Increases |                        |  |                    |
|--|------------------------|--|--------------------|
| Taxing Jurisdiction  | Total Additional Taxes | Total Additional Taxes Applied to Property | Year Increase Ends |
|  |                        |  |                    |

BRUCE J VERKUILEN  
 LINDA M VERKUILEN

Property Address: 1119 NAWADA CT

STATE OF WISCONSIN - OUTAGAMIE COUNTY  
 REAL ESTATE TAX BILL FOR 2019

Bill No. 438314

Parcel No. 201 311135300

| Assessed Value Land                            | Assd. Value Improve | Tot. Assessed Value   | Ave. Assmt. Ratio                        | Est. Fair Mkt. Land | Est. Fair Mkt. Improve  | Total Est. Fair Mkt.  | <input type="checkbox"/> A star in this box means unpaid prior years taxes |
|--|---------------------|---|--|---------------------|---|---|--|
| 22,600   | 90,000              | 112,600   | 0.9831295450                             | 23,000              | 91,500  | 114,500   |  |
| TAXING JURISDICTION                            |                     | 2018 Est. State Aids Allocated Tax Dist.  | 2019 Est. State Aids Allocated Tax Dist. | 2018 Net Tax        | 2019 Net Tax  | % Tax Change  | NET PROPERTY TAX \$  |
| STATE  |                     | 0   | 0  | 0.00                | 0.00  |   | 2,202.63   |
| COUNTY   |                     | 1,678,697   | 1,860,714                                | 399.70              | 418.56  | 4.7%  |  |
| LOCAL  |                     | 11,690,712  | 11,937,446                               | 744.86              | 940.56  | 26.3%   |  |
| APPLETON SCH                                   |                     | 61,110,217  | 65,339,599                               | 623.13              | 785.47  | 26.1%   |  |
| FOX VALLEY TECH                                |                     | 4,871,658   | 5,146,020                                | 92.80               | 117.11  | 26.2%   |  |
| TOTAL  |                     | 79,351,284  | 84,283,779                               | 1,860.49            | 2,261.70  | 21.6%   |  |
| FIRST DOLLAR CREDIT                            |                     |   |  | -60.74              | -59.07  | -2.7%   | Total Due FOR FULL PAYMENT BY<br>Jan 31, 2020 \$ 2,202.63                  |
| LOTTERY AND GAMING CREDIT                      |                     |   |  | 0.00                | 0.00  | 0.0%  |  |
| NET PROPERTY TAX                               |                     |   |  | 1,799.75            | 2,202.63  | 22.4%   |  |
| School taxes reduced by school levy tax credit | \$ 167.24           | Important: This description is for property tax bill only and may not be a full legal description |  |                     | Net Assessed Value Rate (Does NOT reflect Credits) 0.02008616 | Warning: If not paid by due dates, installments option is lost and total tax is delinquent subject to interest (see reverse). |  |

BEVERLY PLAT 1WD LOT 8 BLK 2

## Notice of Board of Review Determination

Under state law (sec. 70.47(12), Wis. Stats.), your property assessment for the current year 2019 as finalized by the Board of Review (BOR) is listed below.

| Property owner | General information |
|----------------|---------------------|
|----------------|---------------------|

Bruce & Linda VerKuilen  
 1124 E Glendale  
 Appleton, WI 54911

Date issued 10 - 18 - 19  
 Parcel no: 31-1-1353-00  
 Address 1119 Nawada Court  
 Legal description BEVERLY PLAT 1WD LOT 8 BLK 2

Town     Village     City

Municipality Appleton

| Assessment information   |  |   |  |
|--------------------------|--|---|--|
| 2019 Original Assessment |  | 2019 Final Assessment<br><small>(determined by BOR)</small> |  |

| 2019 Original Assessment |            | 2019 Final Assessment<br><small>(determined by BOR)</small> |            |
|--------------------------|------------|---|------------|
| Land                     | \$ 22,600  | Land  | \$ 22,600  |
| Improvements             | \$ 79,800  | Improvements  | \$ 79,800  |
| Personal property        | \$         | Personal property   | \$         |
| Personal property        | \$         | Personal property   | \$         |
| Personal property        | \$         | Personal property   | \$         |
| Total personal property  | \$ 0       | Total personal property                                     | \$ 0       |
| Total all property       | \$ 102,400 | Total all property  | \$ 102,400 |

| Appeal information |
|--------------------|
|--------------------|

If you are not satisfied with the BOR's decision, there are appeal options available. **Note:** Each appeal option has filing requirements. For more information on the appeal process, review the Property Assessment Appeal Guide. Visit [revenue.wi.gov](http://revenue.wi.gov) and search keyword "Assessment Appeal."

**Appeal to:**

**Department of Revenue (DOR)** – must file within 20 days after receipt of the BOR's determination notice or within 30 days after the date specified on the affidavit if there is no return receipt. A \$100 filing fee is required. The fair market value of the items or parcels cannot exceed \$1 million dollars. DOR may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes paid accordingly. (sec. 70.85, Wis. Stats.)

**Circuit Court - Action for Certiorari** – must file within 90 days after receiving the determination notice. The Court decides based on the written record from the BOR. You cannot submit new evidence. (sec. 70.47(13), Wis. Stats.)

**Municipality - Excessive Assessment** – must first appeal to the BOR and have not appealed the BOR's decision to Circuit Court or to DOR. You cannot claim an excessive assessment under sec. 74.37, Wis. Stats., unless the tax is timely paid. A claim under section 74.37 must be filed with the municipality by January 31 of the year the tax is payable.