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Res. No. 104 - 22 - 23. By Alderpersons Mitchell and Filicky-Peneski.  
December 5, 2022.

A RESOLUTION authorizing the issuance of a refund for excess property tax payable to Mang Thao and Shoua Xiong related to 2021 real estate tax for Parcel No. 59281321771.

WHEREAS, an error by the assessor in the assessed value of Parcel No. 59281321771 resulted a tax overpayment by Mang Thao and Shoua Xiong in 2021 of \$1,687.95; and

WHEREAS, the error was a double assessment of the improvements on a new property in the City, and is therefore considered palpable error pursuant to state statutes; and

WHEREAS, Wis. Stat. § 74.33 directs the excess property tax payment be refunded in the event of palpable errors; and

WHEREAS, the State of Wisconsin has approved a chargeback to the City of Sheboygan from taxing jurisdictions during the 2021 filing year pursuant to Wis. Stat. § 74.41.

NOW, THEREFORE, BE IT RESOLVED: That the Finance Director is authorized and directed to rescind 2021 real estate taxes in the amount of \$1,687.95 for Parcel No. 59281321771 and refund the parcel owners, Mang Thao and Shoua Xiong, the rescinded amount from the General Fund Taxroll Adjustment Account (Account No. 101150-580250).

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I HEREBY CERTIFY that the foregoing Resolution was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Dated \_\_\_\_\_ 20\_\_\_\_. \_\_\_\_\_, City Clerk

Approved \_\_\_\_\_ 20\_\_\_\_. \_\_\_\_\_, Mayor