

# **MANITOWOC COUNTY TAX REFUND INTERCEPT PROGRAM**

## **APPEAL PROCEDURE**

You have the right to appeal the tax intercept that the Manitowoc County Clerk of Circuit Court has certified to the Wisconsin Department of Revenue.

Your appeal must be submitted in writing to the Manitowoc County Clerk of Circuit Court at the address shown below. The appeal must state the specific grounds for your objection to the tax intercept. Your appeal must identify the case number and be clearly labeled "Tax Intercept Appeal."

The Clerk of Circuit Court will complete an administrative review and will provide a written decision within 15 days of receipt of the appeal.

**Please return this notice along with your appeal to:**

Manitowoc County Clerk of Circuit Court  
1010 South Eighth Street  
P.O. Box 2000  
Manitowoc, WI 54221-2000