



AGENDA OF THE BOARD OF REVIEW

**WEDNESDAY, APRIL 24, 2019, 8:30 AM
CITY HALL, ROOM 203**

- A. Call to Order.**
- B. Roll Call.**
- C. Election of the Chairperson and Vice-chairperson.**
- D. Consideration with possible action on 48 Hour Notice Waiver Policy.**
 - I. City of Green Bay Board of Review Policy Authorizing Waiver of 48-Hour Notice Requirement.
- E. Consideration with possible action on Waiver of Hearing Policy.**
 - I. City of Green Bay Board of Review Procedure for Waiver of Board of Review Hearing Requests.
- F. Consideration with possible action on Telephone or Written Testimony Policy.**
 - I. City of Green Bay Board of Review Procedure for Sworn Telephone or Sworn Written Testimony Requests.
- G. Presentation and discussion on procedures governing review process and new laws affecting the proceedings.**
- H. Statement and verification by the City Clerk.**
 - I. Members have met the mandatory training requirements.
 - 2. Ordinance governing confidentiality of income and expense information provided to the City Assessor.
 - 3. Percentage of Assessments.
- I. Discussion on the Annual Assessment Report.**
- J. Examination of the Assessment Roll and performance of statutory duties.**

- K. Consideration with possible action on additional requests received by the City Assessor as permitted by law.**
- L. Consideration with possible action on Notices of Intent to File Objections received by the Clerk by April 22, 2019 at 8:30 a.m.**
- M. Consideration with possible action on request for waivers of Board of Review hearings. (Proceedings to occur at or after 10:35 a.m.)**
- N. Consideration with possible action on requests for waiver of the 48-hour notice of intent to file an objection. (Proceedings to occur at or after 10:35 a.m.)**
- O. Consideration with possible action on Notices of Intent to File Objections received by the Clerk on or after April 22, 2019 at 8:30 a.m. (Proceedings to occur at or after 10:35 a.m.)**
- P. Adjournment.**

- 1) THIS MEETING IS RECORDED: THE VIDEO OF THIS MEETING AND MINUTES ARE AVAILABLE ONLINE AT www.greenbaywi.gov
- 2) ACCESSIBILITY: Any person wishing to attend who requires special accommodation because of a disability, should contact the City Safety Manager at 920-448-3125 at least 48 hours before the scheduled meeting time so that arrangements can be made.
- 3) QUORUM: Please take notice that members of the Common Council and its subcommittees may attend this meeting, resulting in a majority or quorum of that body. No action will be taken by any City of Green Bay governmental body at the above-stated meeting other than the Board of Review.



Report to the
Board of Review
of the City of Green Bay

MEETING DATE

April 24, 2019

PREPARED BY

AGENDA ITEM # D.I.

City of Green Bay Board of Review Policy Authorizing Waiver of 48-Hour Notice Requirement.

BACKGROUND

RECOMMENDATION

FISCAL IMPACT

ATTACHMENTS

- I. 48 Hour Notice Waiver Policy 4.15.19

**City of Green Bay Board of Review
Policy Authorizing Waiver of 48-Hour Notice Requirement**

WHEREAS, a property owner or the property owner's representative (hereinafter "Owner") must provide the Board of Review clerk with a written or oral notice of intent to file an objection at least 48 hours before the first scheduled meeting of the Board of Review; and

WHEREAS, sec. 70.47(3), Wis. Stat. authorizes the Board of Review ("BOR") to grant a waiver of the 48-hour notice of an intent to file a written or oral objection if an Owner who does not meet the notice requirement appears before the board during the first two (2) hours of the meeting, shows good cause for failure to meet the 48-hour notice requirement, and files a written objection; and

WHEREAS, the BOR wishes to establish a policy by which requests for waivers of the 48-hour notice requirement will be administered.

NOW THEREFORE, the City of Green Bay Board of Review does hereby adopt as Board of Review policy the following:

1. PROCEDURE:

The Board of Review (BOR) may grant a waiver of the 48-hour notice of intent to file a written or oral objection if the Owner appears during the first two (2) hours of the first scheduled meeting of the BOR and provides all of the following to the clerk of the BOR:

- a.) Request to waive the notice of intent to file requirement;
- b.) A written Objection Form

Any such request must be filed with the clerk of the BOR within two (2) hours of commencement of the BOR's first scheduled meeting. For example, if the first meeting of the BOR commences at 8:03 a.m., the request for waiver must be received no later than 10:03 a.m. or it will be rejected as untimely.

If the Owner fails to file the aforementioned requests and documents as required, the BOR will not consider the request.

2. CRITERIA:

The BOR, may consider any or all of the following factors when deciding whether to issue a finding of good cause to waive the 48 hour notice of intent to file requirement:

- a. The Owner's stated reason(s) or circumstances that kept the Owner from complying with the notice requirement in a timely manner
- b. Fairness to the parties
- c. Any other factors that the BOR deems pertinent in deciding the waiver request

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Passed on the _____ day of _____, 2019 By the Board of Review of the City of Green Bay

Board of Review Chairperson

Attested by: _____
Clerk of the Board of Review

**City of Green Bay Board of Review
Procedure for Waiver of Board of Review Hearing Requests**

WHEREAS, sec. 70.47(8m), Wis. Stat. authorizes the Board of Review (“BOR”) to consider requests from a taxpayer, the Assessor, or at its own discretion to waive the hearing of an objection under sec. 70.47(8); and

WHEREAS, sec. 70.47(8m), Wis. Stat. further states that for purposes of this subsection, the BOR shall submit the notice of decision under sec. 70.47(12), Wis. Stat. using the amount of the taxpayer’s assessment as established by the municipal assessor as the finalized amount; and

WHEREAS, sec. 70.47(8m), Wis. Stat. further states that for purposes of this subsection, if the BOR waives the hearing, the waiver disallows the taxpayer’s claim on excessive assessment under sec. 70.37(3), Wis. Stat. and notwithstanding the time period under sec. 70.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 70.37(3)(d), Wis. Stat.; and

WHEREAS, the Department of Revenue has determined that the legal requirements of the Notice to Appear must be satisfied and the Objection Form must be completed and submitted to the BOR as required by law by the taxpayer before a request for Waiver may be considered.

WHEREAS, the BOR wishes to establish a policy by which requests for hearing waivers will be administered.

NOW THEREFORE, the City of Green Bay Board of Review does hereby adopt as Board of Review policy the following:

1. PROCEDURE:

Before the BOR will consider a request to waive the hearing of an objection, whether the request comes from a property owner or the property owner’s representative (hereinafter “Owner”), the Assessor, or at its own discretion, the Owner must first complete and file with the Clerk of the BOR the following documents:

- a.) A timely Notice of Intent to Appear;
- b.) A timely Objection to Real Property Assessment (PA-115A).

If the Owner fails to file the aforementioned documents as required, no hearing will be scheduled on the objection.

If the Owner files the aforementioned documents as required, the BOR at its own discretion or upon request from either the Owner or assessor, the BOR shall use the following criteria when making its decision.

2. CRITERIA:

The BOR, may consider any or all of the following factors when deciding whether to waive the hearing:

- a. The benefits or detriments of the BOR process

- b. The benefits or detriments of having a record for the Court review
- c. Avoidance of unruly, lengthy, burdensome appeals
- d. Ability to cross examine the person providing the testimony
- e. Any other factors that the BOR deems pertinent to deciding whether to waive the hearing.

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Passed on the _____ day of _____, 2019 By the Board of Review of the City of Green Bay

Board of Review Chairperson

Attested by: _____
Clerk of the Board of Review

**City of Green Bay Board of Review
Procedure for Sworn Telephone or Sworn Written Testimony Requests**

WHEREAS, sec. 70.47(8), Wis. Stat. authorizes the Board of Review (“BOR”) to consider and decide requests from property owners or a property owner’s representative (hereinafter “Owner”) seeking to either testify under oath by telephone during Board of Review proceedings, or provide written statements verified under oath for consideration during Board of Review proceedings; and

WHEREAS, the Department of Revenue has determined that the legal requirements of the Notice to Appear must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law by the taxpayer before a Request to Testify by Telephone or Submit Sworn Written Statement may be submitted; and

WHEREAS, the BOR wishes to establish a policy addressing how requests to testify under oath by telephone and/or provide written statements verified under oath will be administered.

NOW THEREFORE, the City of Green Bay Board of Review does hereby adopt as policy the following:

1. PROCEDURE:

Before the Board of Review will consider a request from an Owner to testify by telephone or submit a sworn written statement, the Owner must first complete and file with the clerk of the BOR all of the following documents:

- a) A timely Notice of Intent to Appear;
- b) A timely Objection to Real Property Assessment (PA-115A); and
- c) A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814)

Such requests must be filed with the clerk of the BOR within the first two (2) hours of the BOR’s first scheduled meeting. For example, if the first meeting of the BOR commences at 8:03 a.m., the request for waiver must be received no later than 10:03 a.m. or it will be rejected as untimely.

If the Owner fails to file the aforementioned documents as required, the BOR will not consider the request.

2. CRITERIA:

The BOR, may consider any or all of the following factors when deciding to grant or deny the request:

- a. The Owner’s stated reason(s) for the request as indicated on the PA-814
- b. Fairness to the parties
- c. Ability of the Owner to procure in person oral testimony and any due diligence exhibited by the Owner in procuring such testimony

- d. Ability of the parties to cross examine the person providing the testimony
- e. The BOR's technical capacity to honor the request
- c. Any other factors that the BOR deems pertinent in deciding the request

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Passed on the _____ day of _____, 2019 By the Board of Review of the City of Green Bay

Board of Review Chairperson

Attested by: _____
Clerk of the Board of Review