AGENDA OF THE FINANCE COMMITTEE

TUESDAY, APRIL 7, 2020, 4:30 PM

Special Telephonic Meeting of the Finance Committee
To listen to the meeting go to:
https://www.youtube.com/CityOfGreenBay

A. Zoom Meeting Information.

1. This item contains documents which provide call in information and instructions for the Zoom Meeting.

B. Roll Call.

C. Approval of the Agenda.

D. Approval of Minutes.

1. Approval of the Finance Committee minutes from the March 23, 2020 meeting.

E. Regular Business.

1. Consideration with possible action on a request from the City Assessor's office to cancel certain property taxes. Resolution to cancel $5,340.90.
2. Request by Ald. Johnson to provide detail regarding the fiscal impact of the resolution to reduce liquor licensing fees and provide recommendations on cost reductions equal to the loss of those revenues.
3. Request to provide up to $50,000 to be used for first responders, DPW workers and anyone else on the front lines that needs to interact with the public for safety gear and supplies to come from contingency account.
4. Report of the Claims Committee.

F. Informational.

1. 2019 Contingency Account:
   $53,526.33

2. 2020 Contingency Account:
   $150,000.00

3. The next Finance Committee meeting will be held on Tuesday April 28, 2020 at 4:30 PM

G. 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 a majority or quorum of the Common Council will attend this Finance Committee meeting and will constitute a meeting of the Common Council for purposes of discussion and information gathering relative to this agenda.
4) REPRESENTATION: The party requesting the communication, or their representative, should be present at this meeting.

Report to the
Finance Committee
of the City of Green Bay

MEETING DATE	PREPARED BY
April 7, 2020	

AGENDA ITEM # A.1

This item contains documents which provide call in information and instructions for the Zoom Meeting.

BACKGROUND

RECOMMENDATION

FISCAL IMPACT

ATTACHMENTS

1. Zoom Finance Committee Meeting
2. 2020-03-20 Zoom Committee Instructions for Members and Persons Attending

Zoom Finance Committee Meeting – April 7th, 2020

City Of Green Bay is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting

https://zoom.us/j/855572442?pwd=RVMycWtKazRXMmhhNXdzV04vZVArZz09

Meeting ID: 855 572 442
Password: 581632

One tap mobile
+13126266799,,855572442# US (Chicago)

+19292056099,,855572442# US (New York)

Dial by your location
+1 312 626 6799 US (Chicago)
+1 929 205 6099 US (New York)
+1 346 248 7799 US (Houston)
+1 669 900 6833 US (San Jose)
+1 253 215 8782 US
+1 301 715 8592 US
Meeting ID: 855 572 442

Find your local number: https://zoom.us/u/ar8eimGum

Zoom Meeting Instructions

For Committee members and persons who have agenda items

1. You will receive a zoom meeting invitation from the host. It will be scheduled the same time as your meeting time.
2. You can receive the invitation in an email or in a calendar invite.
3. Here is what a zoom meeting invitation will look like:

Celestine Jeffreys is inviting you to a scheduled Zoom meeting.	The person who has invited you and is the host is named here.
Topic: A committee meeting 1/1/20	Host can choose a topic and description
Time: January 1, 2020 05:00 PM Central Time (US and Canada)	Host chooses the time and time zone. The host may allow you to join before the time. City meetings are recommended to let members join ahead of time.
Join Zoom Meeting https://zoom.us/j/810766649	This is what you'll use if you join via computer. City meetings are recommended to allow both phone and computer.
Meeting ID: 810 766 649	This is the ID that you will input after you dial the telephone number
One tap mobile +19292056099,,810766649# US (New York) +13126266799,,810766649# US (Chicago)	If you're using a mobile telephone number, use can simply click on these numbers and they will appear on your smart phone. The pink is the telephone number and the green is the meeting id.
Dial by your location +1 929 205 6099 US (New York) +1 312 626 6799 US (Chicago) +1 669 900 6833 US (San Jose) +1 253 215 8782 US +1 301 715 8592 US +1 346 248 7799 US (Houston)	Use these numbers for all types of phones. The trick here is to dial the first number, and if that doesn't work, go down the list until you find a number that works. Usually the first or second number will work.
Meeting ID: 810 766 649	Repeating the meeting id.
Find your local number: https://zoom.us/u/adbdyTaAgU	If these above numbers don't work, click this link to find other, local numbers.

4. Wisconsin Open Meetings Law still applies
   a. Persons interested in speaking to an item must give their name and address
   b. Committee/Commission/Board members will still follow *Roberts Rules of Order*
5. Once you are in the meeting please mute yourselves. City recommended practice is to:
   a. Allow a waiting room—this means the host will admit you to the meeting
   b. Mute upon entry—this means that your phone or computer will be muted when you are allowed into the meeting. You can still hear the meeting's proceedings.
6. Waiting room
   a. Committee members will remain in the meeting until it's concluded
   b. Persons on the agenda will be admitted to the meeting, and then once the item is concluded, the host will permanently mute you from the meeting (you can still hear the meeting). There is a process the committee will undertake called "opening the floor." Persons interested in listening to the meeting can go to www.youtube.com/CityofGreenBay
   c. The host of the meeting may ask you to identify yourselves, if you're calling in with a phone.
7. Using Zoom with a tablet or computer

a. Tablet—you will be asked to sign in. Download the app either with the Apple Store or the Play Store
b. Computer—you will be asked to sign in. You may download the app or click on the link to open Zoom in your browser.

8. Registering
   a. The host may ask you to register for the meeting. A registration link will be sent to you along with the invite. You'll receive another email confirming that you're registered for the meeting.
   b. If you're using a phone, your registration will still be tied to an email.
9. Raising your hand
   a. Committee members—you can either use CivicClerk and request to speak or you can "raise your hand" in the zoom meeting (you'd need to use a computer or tablet) to let the host know you'd like to speak. You can also un-mute yourselves and start speaking.
   b. Persons on the agenda—you can "raise your hand" but you'd need to use a computer. You will be allowed to speak, per Wisconsin Open Meetings Rules, once the committee has "opened the floor for interested parties to speak." Once the committee is finished with your agenda item, the host will mute you permanently, unless the committee opens the floor again. Once muted, you can still hear the meeting.
10. Staffing
   a. During a committee meeting, there will be at least one staff member in one of the recording rooms (council chamber, 207, 310, 604).
   b. The staff members will be the hosts of the meeting and will manage callers with muting and admitting.
11. What devices should I use?
   a. Smart phone (please see more detailed instructions on pages 3 and 4 for telephones)
   b. Land line
   c. Tablet—well in advance of the meeting, please download the Zoom Meeting app before you join a meeting by using either the Apple Store or the Play Store. You will be asked to input your name, thus identifying you for the meeting. You'll also be asked to verify your email.
   d. Computer—well in advance of the meeting, please download the Zoom Meeting app, but you can also click on a link to open the Zoom Meeting in your browser. You will be asked to input your name, thus identifying you for the meeting.
   e. For tablet and computer users--if you download the app you will be asked to verify your email.
12. Zoom etiquette
   a. Muting yourselves when you're not talking will prevent your background noise from interfering with others' ability to listen to and participate in the meeting.
   b. If you're using a telephone, please identify yourself with your phone number and name before you speak. Zoom meeting hosts can see only your telephone number.
13. Closed session
   a. During this time when we are using virtual meetings, we may use YouTube (www.youtube.com/CityOfGreenBay) for the public. We can't turn-off the You Tube recording, so all closed session items will be discussed in an adjoining room, where there is no video equipment.
   b. Persons listening in will hear the committee take a vote to go into closed session and will then hear no voices until the committee returns.

Please allow yourself ample time to get set up before your meeting starts!
If you are a Board Member, please log into CivicClerk with a computer, laptop, or tablet device.

1. Review the calendar invite you received from the meeting host. DO NOT use the phone numbers listed in this image below – this is only an example!

City Of Green Bay is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting
https://zoom.us/j/2880058733

Meeting ID: 288 005 8733

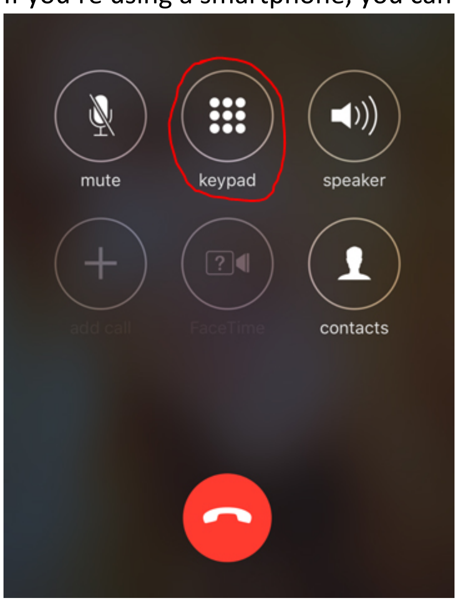
One tap mobile
+19292056099,,2880058733# US (New York)

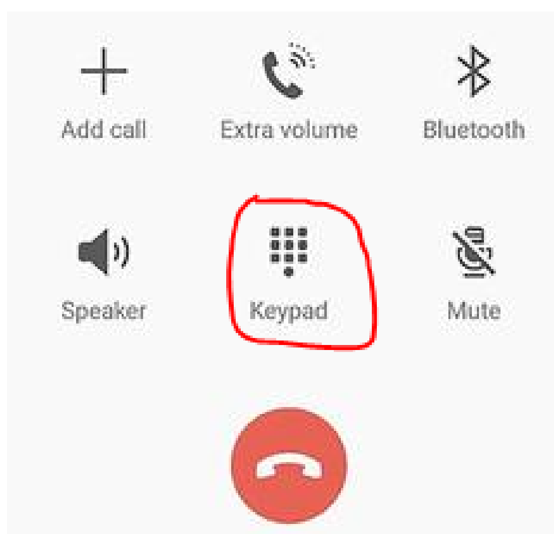
+13126266799,,2880058733# US (Chicago)

Dial by your location
+1 929 205 6099 US (New York)
+1 312 626 6799 US (Chicago)
+1 669 900 6833 US (San Jose)
+1 253 215 8782 US
+1 301 715 8592 US
+1 346 248 7799 US (Houston)
Meeting ID: 288 005 8733

Find your local number: https://zoom.us/u/ar8eimGum

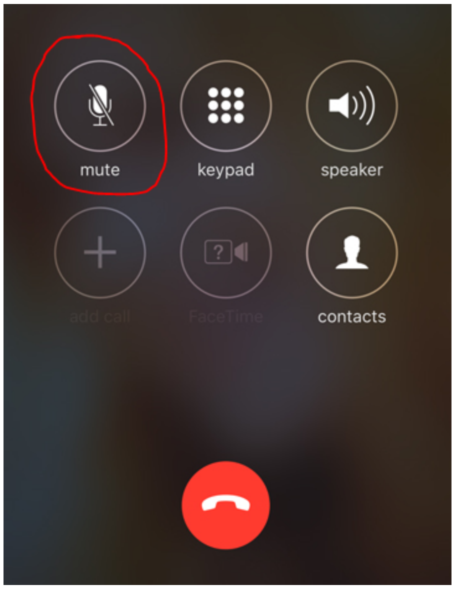
2. Use your phone to dial the phone number listed in Chicago location (red circle in example image above)
3. When prompted, enter the Meeting ID number (green circle in example image above) followed by **#**
   a. If you're using a smartphone, you can access the keypad by clicking "Keypad" on your screen

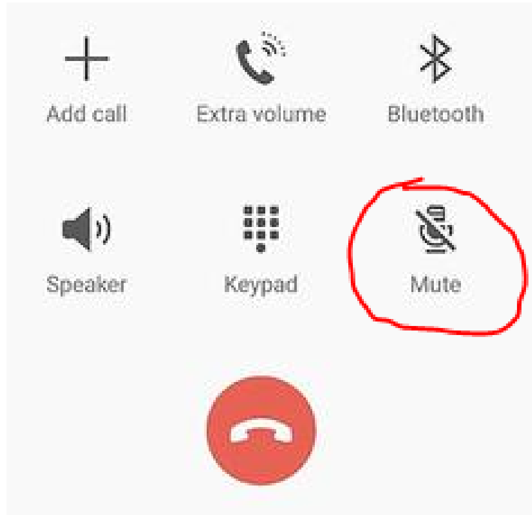




4. Once you are in the meeting, notify the meeting host that you are in and state your name.
5. If you do not need to talk, please make sure your phone is on **Mute**

a. If you're using a smartphone, look at your screen and click the Mute button





b. If you're using a computer, you should see a Mute button in the Zoom application

Report to the
Finance Committee
of the City of Green Bay

MEETING DATE	PREPARED BY
April 7, 2020	

AGENDA ITEM # E.1

Consideration with possible action on a request from the City Assessor's office to cancel certain property taxes. Resolution to cancel $5,340.90.

BACKGROUND

RECOMMENDATION

FISCAL IMPACT

ATTACHMENTS

1. Resolution authorizing cancelled prop taxes

RESOLUTION AUTHORIZING CANCELLATION OF 2018 PROPERTY TAXES

APRIL 21, 2020

BY THE COMMON COUNCIL OF THE CITY OF GREEN BAY, RESOLVED:

That, pursuant to the recommendation of the Finance Committee at its meeting of April 7, 2020, the personal property taxes for the following account numbers are hereby cancelled.

	Tax Year	Account	Amount
VB-S1 Assets, LLC			
Personal Property	2018	27042	$3,816.30
	2018	27045	$ 762.30
	2018	27046	$ 762.30

Adopted ______________________

Approved ______________________

____
Mayor

____
Clerk

GREEN BAY
Titletown, USA

Office of the City Assessor

DATE: 4/1/2020

TO: Finance Committee
City of Green Bay

FROM: Russ Schwandt
Assessor

RE: Adjustment of **2018** Personal Property Tax Bill

Please be advised that I am recommending that the **2018** tax bill be adjusted for the following personal property account:

ACCT #	BUSINESS NAME	ADDRESS
27042	VB-S1 Assets, LLC	2210 Main St

Reason: By direction of the state, this cell tower was assessed locally for the 2018 assessment roll. After further research, the state notified us that they had in fact assessed the tower as well, causing a double-assessment.

The 2018 assessed value of the personal property was $163,200.
The corrected 2018 personal property assessment is $0.

The 2018 tax bill has not been paid.

Rescind taxes according to this adjustment.

Cc: Diana Ellenbecker

Request for Charge Back of Rescinded or Refunded Taxes

(Sec. 74.41, Wis. Stats.)

DOR USE ONLY
Case no.

1 Assessment year: 2018 | Co-muni code: 05 – 231 | Municipality: CITY OF GREEN BAY | County: BROWN

2 ☐ Real estate parcel no. ☒ Personal property account no.

27042

Is this parcel in a TID? ☒ No ☐ Yes TID no.

3 Property owner name: VBS1 ASSETS LLC

Personal property category *(see instructions)*: 4B Improvements on Leased lands

4 Real Estate

Class	(a) Land	(b) Improvement	(c) Total (a + b)	Class	(d) Land	(e) Improvement	(f) Total (d + e)	(g) Total Assessment Difference (c - f)
	Assessment BEFORE Adjustment			Assessment AFTER Adjustment				
								0
								0
								0
								0
								0
Total								0

5 Personal Property

☒ Non-manufacturing ☐ Manufacturing

BEFORE Adjustment	AFTER Adjustment	Difference
163,200	0	163,200

6 Total manufacturing interest refund/rescinded

(a)	(b) = (a) x .80	(c) = (a) x .20
	0	0

7 Net taxes rescinded or refunded to be charged back to taxing jurisdictions – EXCLUDING INTEREST

	Code	Name of Taxing Jurisdictions		Net Tax
a.		State of Wisconsin		
b.		County	BROWN	
c.1	05 – 5040	Special district	GREEN BAY METRO SEWER DISTRICT	
c.2	–	Special district	< Select a District >	
d.		Local	CITY OF GREEN BAY	
e.	05 – 2289	School district	GREEN BAY	
f.	–	Union high school district		
g.	1300	Technical college district	NORTHEAST WISCONSIN TECH COLLEGE GNBY	
h.		Total net tax rescinded or refunded – EXCLUDING INTEREST *(This amount is after School Levy Tax Credit.)*		

8 Select the appropriate statute and explanation why these taxes were rescinded or refunded.

Statute no(s).: 70.43 - Assessor correction of error Explanation: Double assessment

Additional explanation: *(If you need more space, include as an attachment)*

By direction of the state, this cell tower was assessed locally for the 2018 assessment roll. After further research, the state notified us that they had in fact assessed the tower as well, causing a double-assessment.

9 Preparer name: SCOTT ALVEY

Email: SCOTTALV@GREENBAYWI.GOV

Daytime phone: (920) 448-3067

PC-201 (R. 1-10)

2018 Personal Property Tax Summary

Personal Property #: 27042
Alt. Personal Prop. #:

CITY OF GREEN BAY
BROWN COUNTY, WISCONSIN

Tax Address:
VB-S1 ASSETS LLC
C/O RYAN PTS DEPT 850
PO BOX 460169
HOUSTON TX 77056

Owner(s): O = Current Owner, C = Current Co-Owner
O - VB-S1 ASSETS LLC

Districts: SC = School, SP = Special

Type	Dist #	Description
SC	2289	GREEN BAY SCH DIST
SP	5040	G.B. METRO SEWER
SP	1300	NORTHEAST WI VTAE
		BROWN COUNTY

Property Address(es): * = Primary
* 2210 MAIN ST

Legal Description:

Tax Bill #: **535639**

Total Value	163,200
Ratio	0.9436
Fair Mrkt Value	173,000

Net Mill Rate	0.000000000
Gross Tax	4,116.50
School Credit	300.20
Total	3,816.30
First Dollar Credit	0.00
Lottery Credit 0 Claims	0.00
Net Tax	3,816.30

Installments

	End Date	Total
1	01/31/2019	1,908.15
2	07/31/2019	1,908.15

	Amt Due	Amt Paid	Balance	Bal. Codes
Net Tax	3,816.30	0.00	3,816.30	D
Special Assmnt	0.00	0.00	0.00	N
Special Chrg	0.00	0.00	0.00	
Delinquent Chrg	0.00	0.00	0.00	
Occupational	0.00	0.00	0.00	
Prop. Tax Interest		0.00	572.45	
Spec. Tax Interest		0.00	0.00	
Prop. Tax Penalty		0.00	286.22	
Spec. Tax Penalty		0.00	0.00	
Other Charges	0.00	0.00	0.00	
TOTAL	3,816.30	0.00	**4,674.97**	
Over-Payment		0.00		

Interest Calculated For APR 2020

Notes:

Payment History: (Posted Payments)

Date	Receipt #	Source	Type	Amount	GPT	SA	Int.	Pen.	Total

Key: Balance Code: D - Delinquent, P - Postponed, N - No Balance
Payment Source: C - County, M - Municipality
Payment Type: A-Adjustment, B-Write Off Bankrupt, D-Write Off Deeded, Q-Quit Claim, R-Redemption, T-Tax

Office of the City Assessor

DATE: 4/1/2020

TO: Finance Committee
City of Green Bay

FROM: Russ Schwandt
Assessor

RE: Adjustment of **2018** Personal Property Tax Bill

Please be advised that I am recommending that the **2018** tax bill be adjusted for the following personal property account:

ACCT #	BUSINESS NAME	ADDRESS
27045	VB-S1 Assets, LLC	1335 Main St

Reason: By direction of the state, this cell tower was assessed locally for the 2018 assessment roll. After further research, the state notified us that they had in fact assessed the tower as well, causing a double-assessment.

The 2018 assessed value of the personal property was $32,600.
The corrected 2018 personal property assessment is $0.

The 2018 tax bill has not been paid.

Rescind taxes according to this adjustment.

Cc: Diana Ellenbecker

100 North Jefferson Street ❖ Room 102 ❖ Green Bay, WI 54301-5026 ❖ 920.448.3066 ❖ Fax 920.448.3140
www.greenbaywi.gov

Request for Charge Back of Rescinded or Refunded Taxes

(Sec. 74.41, Wis. Stats.)

DOR USE ONLY
Case no.

1 Assessment year: 2018	Co-muni code: 05 – 231	Municipality: CITY OF GREEN BAY	County: BROWN
2 ☐ Real estate parcel no. ☒ Personal property account no.: 27045			Is this parcel in a TID? ☒ No ☐ Yes TID no.
3 Property owner name: VBS1 ASSETS LLC			Personal property category (see instructions): 4B Improvements on Leased lands

4 Real Estate

Assessment BEFORE Adjustment				Assessment AFTER Adjustment				
Class	(a) Land	(b) Improvement	(c) Total (a + b)	Class	(d) Land	(e) Improvement	(f) Total (d + e)	(g) Total Assessment Difference (c - f)
								0
								0
								0
								0
								0
Total								0

5 Personal Property

	BEFORE Adjustment	AFTER Adjustment	Difference
☒ Non-manufacturing ☐ Manufacturing	32,600	0	32,600

	(a)	(b) = (a) x .80	(c) = (a) x .20
6 Total manufacturing interest refund/rescinded		0	0

7 Net taxes rescinded or refunded to be charged back to taxing jurisdictions – EXCLUDING INTEREST

	Code	Name of Taxing Jurisdictions		Net Tax
a.		State of Wisconsin		
b.		County	BROWN	
c.1	05 – 5040	Special district	GREEN BAY METRO SEWER DISTRICT	
c.2	–	Special district	< Select a District >	
d.		Local	CITY OF GREEN BAY	
e.	05 – 2289	School district	GREEN BAY	
f.	–	Union high school district		
g.	1300	Technical college district	NORTHEAST WISCONSIN TECH COLLEGE GNBY	
h.		Total net tax rescinded or refunded – EXCLUDING INTEREST *(This amount is after School Levy Tax Credit.)*		

8 Select the appropriate statute and explanation why these taxes were rescinded or refunded.

Statute no(s). 70.43 - Assessor correction of error Explanation: Double assessment

Additional explanation: *(If you need more space, include as an attachment)*

By direction of the state, this cell tower was assessed locally for the 2018 assessment roll. After further research, the state notified us that they had in fact assessed the tower as well, causing a double-assessment.

9 Preparer name: SCOTT ALVEY	Email: SCOTTALV@GREENBAYWI.GOV
	Daytime phone: (920) 448-3067

2018 Personal Property Tax Summary

Personal Property #: 27045
Alt. Personal Prop. #:

CITY OF GREEN BAY
BROWN COUNTY, WISCONSIN

Tax Address:
VB-S1 ASSETS LLC
C/O RYAN PTS DEPT 850
PO BOX 460169
HOUSTON TX 77056

Owner(s): O = Current Owner, C = Current Co-Owner
O - VB-S1 ASSETS LLC

Districts: SC = School, SP = Special

Type	Dist #	Description
SC	2289	GREEN BAY SCH DIST
SP	5040	G.B. METRO SEWER
SP	1300	NORTHEAST WI VTAE
		BROWN COUNTY

Property Address(es): * = Primary
* 1335 MAIN ST

Legal Description:

Tax Bill #: **535641**

Total Value	32,600
Ratio	0.9436
Fair Mrkt Value	34,500

Net Mill Rate	0.000000000
Gross Tax	822.30
School Credit	60.00
Total	762.30
First Dollar Credit	0.00
Lottery Credit 0 Claims	0.00
Net Tax	762.30

Installments

	End Date	Total
1	01/31/2019	381.15
2	07/31/2019	381.15

	Amt Due	Amt Paid	Balance	Bal. Codes
Net Tax	762.30	0.00	762.30	D
Special Assmnt	0.00	0.00	0.00	N
Special Chrg	0.00	0.00	0.00	
Delinquent Chrg	0.00	0.00	0.00	
Occupational	0.00	0.00	0.00	
Prop. Tax Interest		0.00	114.35	
Spec. Tax Interest		0.00	0.00	
Prop. Tax Penalty		0.00	57.17	
Spec. Tax Penalty		0.00	0.00	
Other Charges	0.00	0.00	0.00	
TOTAL	762.30	0.00	**933.82**	
Over-Payment		0.00		

Interest Calculated For APR 2020

Notes:

Payment History: (Posted Payments)

Date	Receipt #	Source	Type	Amount	GPT	SA	Int.	Pen.	Total

Key: Balance Code: D - Delinquent, P - Postponed, N - No Balance
Payment Source: C - County, M - Municipality
Payment Type: A-Adjustment, B-Write Off Bankrupt, D-Write Off Deeded, Q-Quit Claim, R-Redemption, T-Tax

Office of the City Assessor

DATE: 4/1/2020

TO: Finance Committee
City of Green Bay

FROM: Russ Schwandt
Assessor

RE: Adjustment of **2018** Personal Property Tax Bill

Please be advised that I am recommending that the **2018** tax bill be adjusted for the following personal property account:

ACCT #	BUSINESS NAME	ADDRESS
27046	VB-S1 Assets, LLC	1135 W Mason St

Reason: By direction of the state, this cell tower was assessed locally for the 2018 assessment roll. After further research, the state notified us that they had in fact assessed the tower as well, causing a double-assessment.

The 2018 assessed value of the personal property was $32,600.
The corrected 2018 personal property assessment is $0.

The 2018 tax bill has not been paid.

Rescind taxes according to this adjustment.

Cc: Diana Ellenbecker

Request for Charge Back of Rescinded or Refunded Taxes

(Sec. 74.41, Wis. Stats.)

DOR USE ONLY

Case no.

1	Assessment year	Co-muni code	Municipality	County
	2018	05 – 231	CITY OF GREEN BAY	BROWN

2 ☐ Real estate parcel no. ☒ Personal property account no.

27046

Is this parcel in a TID? ☒ No ☐ Yes TID no.

3 Property owner name: VBS1 ASSETS LLC

Personal property category *(see instructions)*: 4B Improvements on Leased lands

4 Real Estate

Class	(a) Land	(b) Improvement	(c) Total (a + b)	Class	(d) Land	(e) Improvement	(f) Total (d + e)	(g) Total Assessment Difference (c - f)
								0
								0
								0
								0
								0
Total								0

(Columns Class–(c): Assessment BEFORE Adjustment; Class–(f): Assessment AFTER Adjustment)

5 **Personal Property**

☒ Non-manufacturing ☐ Manufacturing

BEFORE Adjustment	AFTER Adjustment	Difference
32,600	0	32,600

6 Total manufacturing interest refund/rescinded

(a)	(b) = (a) x .80	(c) = (a) x .20
	0	0

7 Net taxes rescinded or refunded to be charged back to taxing jurisdictions – EXCLUDING INTEREST

	Code	Name of Taxing Jurisdictions		Net Tax
a.		State of Wisconsin		
b.		County	BROWN	
c.1	05 – 5040	Special district	GREEN BAY METRO SEWER DISTRICT	
c.2	–	Special district	< Select a District >	
d.		Local	CITY OF GREEN BAY	
e.	05 – 2289	School district	GREEN BAY	
f.	–	Union high school district		
g.	1300	Technical college district	NORTHEAST WISCONSIN TECH COLLEGE GNBY	
h.		Total net tax rescinded or refunded – EXCLUDING INTEREST *(This amount is after School Levy Tax Credit.)*		

8 Select the appropriate statute and explanation why these taxes were rescinded or refunded.

Statute no(s). 70.43 - Assessor correction of error Explanation: Double assessment

Additional explanation: *(If you need more space, include as an attachment)*

By direction of the state, this cell tower was assessed locally for the 2018 assessment roll. After further research, the state notified us that they had in fact assessed the tower as well, causing a double-assessment.

9 Preparer name: SCOTT ALVEY

Email: SCOTTALV@GREENBAYWI.GOV

Daytime phone: (920) 448-3067

2018 Personal Property Tax Summary

Personal Property #: 27046
Alt. Personal Prop. #:

CITY OF GREEN BAY
BROWN COUNTY, WISCONSIN

Tax Address:
VB-S1 ASSETS LLC
C/O RYAN PTS DEPT 850
PO BOX 460169
HOUSTON TX 77056

Owner(s): O = Current Owner, C = Current Co-Owner
O - VB-S1 ASSETS LLC

Districts: SC = School, SP = Special

Type	Dist #	Description
SC	2289	GREEN BAY SCH DIST
SP	5040	G.B. METRO SEWER
SP	1300	NORTHEAST WI VTAE
		BROWN COUNTY

Property Address(es): * = Primary
* 1146 W MASON ST

Legal Description:

Tax Bill #: **535642**

Total Value	32,600
Ratio	0.9436
Fair Mrkt Value	34,500

Net Mill Rate	0.000000000
Gross Tax	822.30
School Credit	60.00
Total	762.30
First Dollar Credit	0.00
Lottery Credit 0 Claims	0.00
Net Tax	762.30

Installments

	End Date	Total
1	01/31/2019	381.15
2	07/31/2019	381.15

	Amt Due	Amt Paid	Balance	Bal. Codes
Net Tax	762.30	0.00	762.30	D
Special Assmnt	0.00	0.00	0.00	N
Special Chrg	0.00	0.00	0.00	
Delinquent Chrg	0.00	0.00	0.00	
Occupational	0.00	0.00	0.00	
Prop. Tax Interest		0.00	114.35	
Spec. Tax Interest		0.00	0.00	
Prop. Tax Penalty		0.00	57.17	
Spec. Tax Penalty		0.00	0.00	
Other Charges	0.00	0.00	0.00	
TOTAL	762.30	0.00	**933.82**	
Over-Payment		0.00		

Interest Calculated For APR 2020

Notes:

Payment History: (Posted Payments)

Date	Receipt #	Source	Type	Amount	GPT	SA	Int.	Pen.	Total

Key: Balance Code: D - Delinquent, P - Postponed, N - No Balance
Payment Source: C - County, M - Municipality
Payment Type: A-Adjustment, B-Write Off Bankrupt, D-Write Off Deeded, Q-Quit Claim, R-Redemption, T-Tax

CITY OF GREEN BAY 1854 Titletown, USA

Office of the City Assessor

April 1, 2020

Re: VB-S1 (aka Vertical Bridge)
PP Acct # 27042, 27045, & 27046

Mr. Russ Schwandt

The purpose of this report is to clarify the excess taxes situation as it relates to the given cellular towers ("the towers") stated above. To do so, we will go in-depth on the process we used and the measures we took to place a value on the tower, input received from the Department of Revenue ("DOR" or "the state"), and the eventual recognition of dual taxation.

Historically, all towers were assessed at the state level. The tower companies would report gross receipts to the state, which would assess the towers according to those gross receipt numbers. Then DOR would issue funds to the municipalities proportionately based on internal metrics. In January 2018, for assessment year 2018, DOR issued a mandate for all cellular towers not owned by a telecommunications company ("Telco"; e.g. Verizon, AT&T, etc). Telco towers would still be assessed at the state level using gross receipts, but towers not owned by a Telco were to be assessed locally. There was some support documentation available that directed assessors to the FCC website, among other methods of research.

Thus, we used the given resources to begin compiling a list of all the towers in the City. Once a tower was found, we consulted with the FCC website to confirm ownership of said tower and cross-referenced the lists of companies to be locally- and state-assessed. That done, we used Marshall & Swift cost guides and DOR-prescribed depreciation schedules to value the local towers as Personal Property – Buildings on Leased Land. Board of Review finalized our roll for 2018 and we rolled over to 2019.

In 2019, having received their tax bill, VB-S1 challenged the towers in question as double-assessed. We reached out to DOR to clarify the situation. DOR confirmed that the towers were, in fact, already assessed by DOR, making our local assessment for 2018 redundant. We deleted the towers for 2019 before they were finalized, and they are no longer on the roll going forward.

To our knowledge to date, these three accounts and the previous refund/rescind account (PP Acct # 27041) are the only four towers that were assessed by both the City and DOR. As we have covered two cycles of tax bills and approaching three Boards of Review from initial valuation without any other challenges, we believe that there will not be any further incidents of refund/rescind for dual taxation of towers.

City of Green Bay
Assessor's Office

100 North Jefferson Street ❖ Room 102 ❖ Green Bay, WI 54301-5026 ❖ 920.448.3066 ❖ Fax 920.448.3140
www.greenbaywi.gov

Report to the
Finance Committee
of the City of Green Bay

MEETING DATE	PREPARED BY
April 7, 2020	

AGENDA ITEM # E.2

Request by Ald. Johnson to provide detail regarding the fiscal impact of the resolution to reduce liquor licensing fees and provide recommendations on cost reductions equal to the loss of those revenues.

BACKGROUND

RECOMMENDATION

Refer to Staff.

FISCAL IMPACT

ATTACHMENTS

1. LATE COMMUNICATION BY ALD. JOHNSON

From: District Nine
Sent: Wednesday, April 1, 2020 9:16 PM
To: Kris Teske <KrisTe@greenbaywi.gov>
Cc: Diana Ellenbecker <DianaEl@greenbaywi.gov>
Subject: Text for Late Communication

Trying to make your life a little easier by providing the text if you didn't catch it during the meeting:

Refer to Finance Committee

To provide detail regarding the fiscal impact of the resolution to reduce liquor licensing fees and provide recommendations on cost reductions equal to the loss of those revenues.

Brian H. Johnson
Alderman, District 9

City of Green Bay
100 N. Jefferson Street
Green Bay, Wisconsin 54301-5026

(e) district9@greenbaywi.gov
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(w) www.greenbaywi.gov

Report to the
Finance Committee
of the City of Green Bay

MEETING DATE	PREPARED BY
April 7, 2020	

AGENDA ITEM # E.3

Request to provide up to $50,000 to be used for first responders, DPW workers and anyone else on the front lines that needs to interact with the public for safety gear and supplies to come from contingency account.

BACKGROUND

RECOMMENDATION

FISCAL IMPACT

ATTACHMENTS

None

100 North Jefferson Street, Green Bay, Wisconsin 54301-5026
greenbaywi.gov

Report to the
Finance Committee of the City of Green Bay

MEETING DATE	PREPARED BY
April 7, 2020	

AGENDA ITEM # E.4

Report of the Claims Committee.

BACKGROUND

RECOMMENDATION

FISCAL IMPACT

ATTACHMENTS

1. CONFIDENTIAL - Claims Committee Rpt March 2020