AGENDA OF THE FINANCE COMMITTEE

TUESDAY, JANUARY 10, 2023, 4:30 PM
In person at City Hall, Room 207.
Virtual attendance also available via Zoom.
Immediately following Personnel.
-AMENDED-

A. Zoom Meeting Information.

1. This item contains Zoom information, instructions, and a link to the Virtual Comment Form.

B. Roll Call.

1. Members: Ald. Brian Johnson, Ald. Jesse Brunette, Ald. Bill Galvin & Ald. Jim Hutchison.

C. Approval of the Agenda.

D. Approval of Minutes.

1. Approval of the Finance Committee minutes from the December 13, 2022 meeting.

E. Regular Business.

1. For consideration with possible action to rescind real estate taxes for parcel 22-SC480-1 Richard & Linda Farley at 4177 Algoma Road for a total of $2,733.14.

2. For consideration with possible action to rescind real estate taxes for parcel #18-269 Christopher Woodke at 1029 Neville Ave for a total of $347.48.

3. For consideration with possible action to rescind personal property taxes for account #27624 UP Properties II / Fazoli's previously at 2400 E Mason for a total of $1,135.85.

4. A request by Ald. Brian Johnson to the Finance Committee which states: "For consideration and possible action to direct staff to draft an ordinance that defines the frequency by which the city must conduct revaluations with a more stringent requirement than currently mandated by state law."

5. A request by Ald. Brian Johnson to the Finance Committee which states: "For consideration and possible action on the adoption of a resolution urging local government funding reform

including but not limited to shared revenue; and requesting the state consider surplus distributions to local municipalities for investments in public safety and infrastructure needs."

6. A request by Ald. Brian Johnson to the Finance Committee which states: "For consideration and possible action to direct staff to draft a resolution appealing the state to contemplate a modification in the TID statutes to permit the use of TIF to aid in the funding of public safety buildings."

F. Informational.

1. 2022 Contingency Account: $184,297.00; unobligated is $57,297.00.
   2023 Contingency Account: $250,000.00

2. The next Finance Committee meeting will be held on Tuesday January 24, 2023 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.

Virtual Meeting Instructions

Finance Committee

Zoom Meeting Information

Join Zoom Meeting

https://us02web.zoom.us/j/88142524379?pwd=ekliUHNVYTJ1RFpOUHVubTdXOHZYZz09

Meeting ID: 881 4252 4379
Passcode: 846368

One tap mobile

+13126266799,,88142524379#,,,,*846368# US (Chicago)
+19292056099,,88142524379#,,,,*846368# US (New York)

Dial by your location

+1 312 626 6799 US (Chicago)
+1 929 205 6099 US (New York)
+1 301 715 8592 US (Washington DC)
+1 346 248 7799 US (Houston)
+1 669 900 6833 US (San Jose)
+1 253 215 8782 US (Tacoma)

Meeting ID: 881 4252 4379
Passcode: 846368
Find your local number: https://us02web.zoom.us/u/keah3KVR0u

Public Comments

If you wish to speak at this public meeting or leave a comment, please fill out the online Comment Form prior to the meeting.

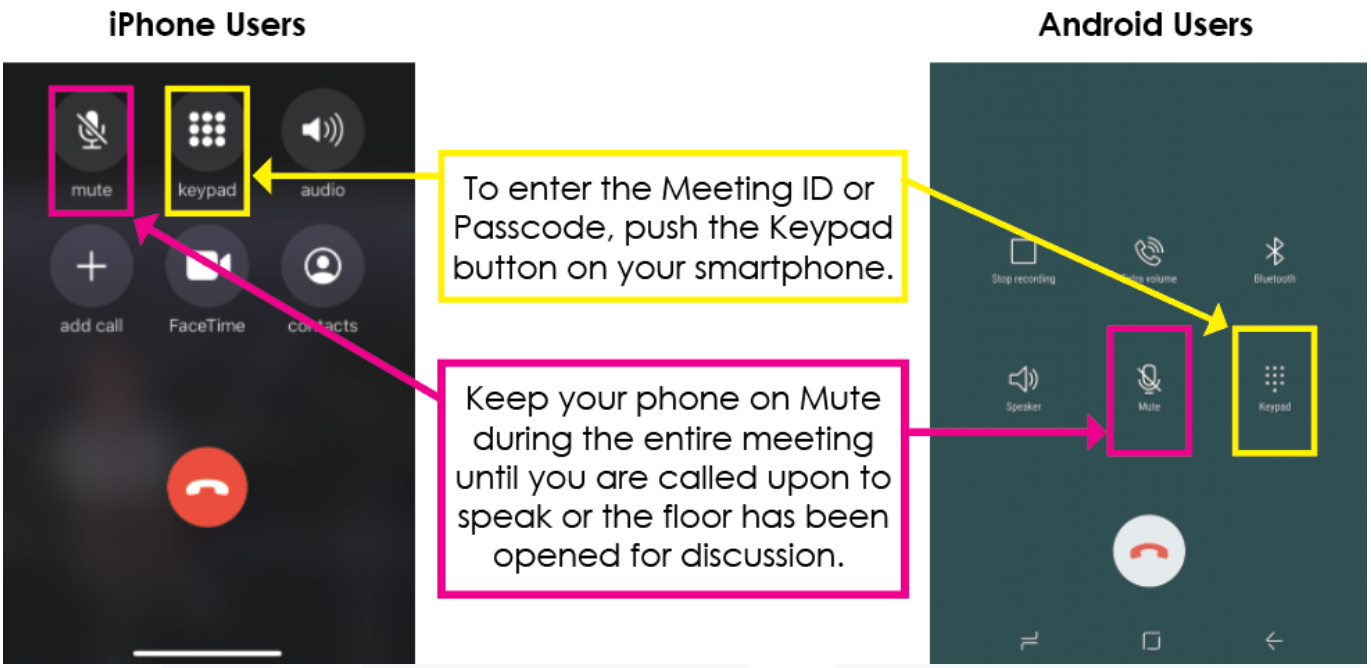
Additional Information

1. Wisconsin Open Meetings Law still applies
    a. Persons interested in speaking to an item must state their name and address for the minutes.
    b. Committee/Commission/Board members will still follow *Roberts Rules of Order Newly Revised 12th edition.*
2. Please log into the Zoom meeting at least 10 minutes before the meeting begins to ensure a proper connection and that your technology is working.
    a. If you are a Board Member, please log into CivicClerk with a computer, laptop, or tablet device.
3. Once you are in the meeting please mute yourself.
    a. You may unmute yourself when you are called upon to speak.
4. Waiting room
    a. When you call in or connect via web or Zoom app, you will be placed in a "waiting room."
    b. The meeting host will then admit you to the meeting, and mute you upon entrance (you will still be able to hear and or otherwise observe the meeting).
5. 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 be tied to an email.
6. Raising your hand
    a. Committee/Commission/Board members—you can either use CivicClerk and request to speak or you can also utilize the "raise your hand" tool in the Zoom platform (you'd need to use a computer or tablet) to let the host know you would like to speak. You can also un-mute yourself and start speaking.
    b. Persons with items on the agenda or other interested parties —you can also utilize the "raise your hand" tool on the Zoom platform via computer or mobile device. You will be allowed to speak once the committee, commission, or board has moved to "open the floor for interested parties to speak." Once discussion on your agenda item has concluded, the host will mute you, unless the committee opens the floor again.
7. What devices should I use?
    a. Smart phone (please see more detailed instructions on page 3)
    b. Land line
    c. Tablet— in advance of the meeting, please download the Zoom Meeting app by using either the Apple Store or the Play Store. You will be asked to input your name, to identify you for the meeting.
    d. Computer— you can access the meeting through a web browser by clicking on the meeting link, or through the Zoom Meeting app. If using the app, please download it in advance of the meeting. You will be asked to input your name, to identify yourself for the meeting.
    e. For tablet and computer users--if you download the app you may be asked to verify your email.

8. Zoom etiquette
    a. Muting yourself when you're not speaking 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 state your name and address before you speak. Zoom meeting hosts can see only your telephone number and will ask you to identify yourself.
9. Closed session
    a. Persons in the Zoom meeting will be put into a waiting room while the committee/commission/board meets in Closed Session. Participants will be admitted back into the Zoom meeting once the committee reconvenes in Open Session.
    b. Persons watching a Common Council meeting live on YouTube will see a gray screen with the City logo during closed session.
10. Persons interested in attending anonymously or listening to the meeting may call in by dialing *67 followed by the phone number in the Zoom Meeting Information box.

Calling into the Zoom meeting using a smartphone

1. Dial the phone number listed at the beginning of this document.
2. When prompted, enter the Meeting ID number followed by **#**
3. Once you are in the meeting, notify the meeting host that you are in and state your name.
4. If you do not wish to speak, please make sure your phone is on **Mute**
    a. If you're using a smartphone, look at your screen and click the Mute button



Report to the
Finance Committee of the City of Green Bay

MEETING DATE	PREPARED BY
January 10, 2023	

AGENDA ITEM # E.1

For consideration with possible action to rescind real estate taxes for parcel 22-SC480-1 Richard & Linda Farley at 4177 Algoma Road for a total of $2,733.14.

BACKGROUND

The assessment of land classified as Forest was not calculated using the correct model.
The assessment of land classified as Residential should have contained an adjustment for well and septic.

The 2022 assessed value of the property was $403,200
The corrected 2022 property assessment should be $256,900

RECOMMENDATION

Approve.

FISCAL IMPACT

ATTACHMENTS

1. Rescinded 22-SC480-1 Farley
2. Resolution - Authorizing Cancellation of RE Tax - Farley 22-SC480-1

Office of the City Assessor

DATE: January 10th, 2023

TO: Finance Committee
City of Green Bay

FROM: Nichole Tesch
Appraiser

RE: Adjustment of **2022** REAL ESTATE Tax Bill

Please be advised that I am recommending that the **2022** tax bill be adjusted for the following REAL ESTATE account:

Parcel #	**OWNER NAME**	**ADDRESS**
#22-SC480-1	Richard and Linda Farley	4177 Algoma Rd

Reason: The assessment of land classified as Forest was not calculated using the correct model.
The assessment of land classified as Residential should have contained an adjustment for well and septic.

The 2022 assessed value of the real estate was $403,200.
The corrected 2022 real estate assessment is $256,900.

The 2022 tax bill has not been paid.

Adjust taxes according to this adjustment.

Cc: Diana Ellenbecker

ORIGINAL TAX BILL 2022

Richard & Linda Farley
4177 Algoma Rd
New Franken, WI

Calculation for Real Estate - Assessed Value

FILING RECINDED/REFUNDED TAX IN 2023

	TAX ROLL YEAR	2022
ACCOUNT #		
PARCEL	22-SC480-1	

LAND	IMPROV	TOTAL ASSESSED VALUE	TAX RATE	TOTAL DUE	RATIO	ESTIMATED FAIR MARKET VALUE
252,200	151,000	**403,200**	18.68	$7,532.50	0.9548	422,300
						TOTAL TAX
						$7,532.48
				Less first $ Credit		$ (68.03)
				Lottery Credit		$ (223.30)
						$7,241.15
					$7,532.48	

REVISED TAX BILL 2022

Richard & Linda Farley
4177 Algoma Rd
New Franken, WI

Calculation for Real Estate - Assessed Value

FILING RECINDED/REFUNDED TAX IN 2023

	TAX ROLL YEAR	2022
ACCOUNT #		
PARCEL	22-SC480-1	

LAND	IMPROV	TOTAL ASSESSED VALUE	TAX RATE	TOTAL DUE	RATIO	ESTIMATED FAIR MARKET VALUE
105,900	151,000	**256,900**	18.68	$4,799.30	0.9548	269,100
						TOTAL TAX
						$4,799.34
				Less first $ Credit		$ (68.03)
				Less first $ Credit		$ (223.30)
						$4,508.01
					$4,799.34	

TAX BILL CHANGE 2023

Richard & Linda Farley
4177 Algoma Rd
New Franken, WI

Calculation for Real Estate - Assessed Value

FILING RECINDED/REFUNDED TAX IN 2023

	TAX ROLL YEAR	2022
ACCOUNT #		
PARCEL	22-SC480-1	

LAND	IMPROV	TOTAL ASSESSED VALUE	TAX RATE	TOTAL DUE	RATIO	ESTIMATED FAIR MARKET VALUE
146,300	-	146,300	18.68	$2,733.10	0.9548	153,200
						TOTAL TAX
						$2,733.14
						$ -
						$ -
				Amount City to refund		$2,733.14
					$2,733.14	

REAL ESTATE PROPERTY TAX BILL FOR 2022

CITY OF GREEN BAY

Bill #: 6113105
Parcel #: 22-SC480-1
Alt. Parcel #:

RICHARD L FARLEY
LINDA L FARLEY
4177 ALGOMA RD
NEW FRANKEN WI 54229-9514

Total Due For Full Payment
By January 31, 2023
$7,257.15
-- OR --
Pay First Installment
By January 31, 2023
$3,524.93

Make Check Payable and Mail to:
CITY OF GREEN BAY
TAX COLLECTION
100 N JEFFERSON ST ROOM 106
GREEN BAY WI 54301-5026
(920) 448-3055

Tear off this stub and include with your first or full payment. If receipt is needed, send a self-addressed stamped envelope.
If payment is made by check, receipt is not valid until check has cleared all banks.

MAIL: City of Green Bay, Tax Collection, 100 N Jefferson St, Room 106
Green Bay, WI 54301-5026

ONLINE: www.browncountywi.gov/propertytax
Use Guest sign-in. Enter Parcel# only in Property# field for best results.
VPS Convenience Fees: E-check $1.25, Personal Visa Debit Cards $3.95, and Credit Cards/Other Debit Cards 2.55%

IN PERSON: City Hall Clerk's Office (available Mon-Fri 8:00AM-4:30PM, except holidays)
Parking is available at the hooded meter spots on north-side of City Hall

DROP BOX: Located on the Northeast entrance of City Hall (available any time)

NOTE: Homeowners check for Lottery Credit deduction on Primary Residence only.
For mailing address changes go to www.browncountywi.gov/addresschange
Receipts are available at www.browncountywi.gov/propertysearch
Postponed 2nd installment payments will be collected by Brown County.

Property Address
4177 ALGOMA RD

STATE OF WISCONSIN
REAL ESTATE PROPERTY TAX BILL FOR 2022
CITY OF GREEN BAY
BROWN COUNTY

BILL NO. 6113105
Correspondence should refer to parcel number
PARCEL#: 22-SC480-1

SEQ# 8599

Assessed Value Land	Ass'd Value Improvements	Total Assessed Value	Ave. Assmt. Ratio	Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt.
252,200	151,000	403,200	0.9548	263,000	158,100	421,100

☐ A star in this box means unpaid prior year taxes

Taxing Jurisdiction	2021 Est. State Aids Allocated Tax Dist.	2022 Est. State Aids Allocated Tax Dist.	2021 Net Tax	2022 Net Tax	% Tax Change
CITY OF GREEN BAY	20,996,476	21,030,432	1,610.45	3,057.04	89.8%
NORTHEAST WI VTAE	7,132,654	7,420,438	152.79	280.11	83.3%
GREEN BAY SCH DIST	147,850,851	157,043,333	1,565.75	2,838.16	81.3%
BROWN COUNTY	2,501,522	2,563,129	748.14	1,357.17	81.4%
Total	178,481,503	188,057,332	4,077.13	7,532.48	84.7%
First Dollar Credit			67.69	68.03	0.5%
Lottery & Gaming Credit			240.08	223.30	-7.0%
Net Property Tax			3,769.36	7,241.15	92.1%

Gross Property Tax	7,532.48
First Dollar Credit	-68.03
Lottery Credit	-223.30
Net Property Tax	7,241.15
POWTS 71	16.00

School taxes reduced by school levy tax credit: $ 541.94

IMPORTANT: Be sure this description covers your property. This description is for property tax bill only and may not be a full legal description.
J12100/16 ACRES: 9.253

9.253 AC M/L THAT PART OF SW1/4 NE1/4 SEC 19 T24N R22E AS DESC IN J12100-16 SD DESC INCLUDES 9 CSM 89

Net Assessed Value Rate (Does NOT reflect credits)
0.018681742

RETAIN THIS PORTION AS YOUR COPY

SEE REVERSE SIDE FOR IMPORTANT INFORMATION

TOTAL DUE FOR FULL PAYMENT
PAY BY **January 31, 2023**
▶ **$** 7,257.15

Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty.
Failure to pay on time. See reverse.

PA-685/3 (R. 8-15)

Installments may be paid as follows:
3524.93 DUE BY 01/31/2023
3732.22 DUE BY 07/31/2023

RICHARD L FARLEY
LINDA L FARLEY
4177 ALGOMA RD
NEW FRANKEN WI 54229-9514

FOR INFORMATIONAL PURPOSES ONLY
- Voter Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends
GREEN BAY SCH DIST	11,697,967.00	540.78	2027

CITY OF GREEN BAY
TAX COLLECTION
100 N JEFFERSON ST ROOM 106
GREEN BAY WI 54301-5026

PRESORTED
FIRST CLASS MAIL
US POSTAGE PAID
UMS

TAX BILL ENCLOSED

RESOLUTION AUTHORIZING CANCELLATION OF 2022 REAL ESTATE PROPERTY TAXES

January 17, 2023

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

That, pursuant to the recommendation of the Finance Committee at its meeting of January 10, 2023, the real estate property taxes for 2022 for the following parcel is hereby rescinded.

Parcel	Amount
22-SC480-1 Richard & Linda Farley 4177 Algoma Road	$2,733.17

Adopted _____

Approved _____

_____
Mayor

_____
Clerk

Report to the
Finance Committee of the City of Green Bay

MEETING DATE	PREPARED BY
January 10, 2023	

AGENDA ITEM # E.2

For consideration with possible action to rescind real estate taxes for parcel #18-269 Christopher Woodke at 1029 Neville Ave for a total of $347.48.

BACKGROUND

The assessment included a basement that did not exist at the close of 1/1/2022.

The 2022 assessed value of the property was $140,300
The corrected 2022 property assessment should be $121,700

RECOMMENDATION

Approve

FISCAL IMPACT

ATTACHMENTS

1. C Woodke 18-269 rescinded packet

Office of the City Assessor

DATE: January 10th, 2023

TO: Finance Committee
City of Green Bay

FROM: Alex Drews
Appraiser

RE: Adjustment of **2022** REAL ESTATE Tax Bill

Please be advised that I am recommending that the **2022** tax bill be adjusted for the following REAL ESTATE account:

Parcel #	**OWNER NAME**	**ADDRESS**
#18-269	Christopher Woodke	1029 Neville Ave

Reason: The assessment included a basement that did not exist at the close of January 1st, 2022.

The 2022 assessed value of the real estate was $140,300.
The corrected 2022 real estate assessment is $121,700.

The 2022 tax bill has been paid in full.

Refund taxes according to this adjustment.

Cc: Diana Ellenbecker

ORIGINAL TAX BILL 2022

Christopher Woodke
129 Neville Ave
Green Bay, WI

Calculation for Real Estate - Assessed Value

FILING RECINDED/REFUNDED TAX IN 2023

				TAX ROLL YEAR		**2022**
ACCOUNT #						
PARCEL	18-269					

LAND	IMPROV	TOTAL ASSESSED VALUE	TAX RATE	TOTAL DUE	RATIO	ESTIMATED FAIR MARKET VALUE
21,700	118,600	**140,300**	18.68	$2,621.00	0.9548	146,900
						TOTAL TAX
						$2,621.05
				Less first $ Credit		$ (68.03)
						$2,553.02
					$2,621.05	

REVISED TAX BILL 2022

Christopher Woodke
129 Neville Ave
Green Bay, WI

Calculation for Real Estate - Assessed Value

FILING RECINDED/REFUNDED TAX IN 2023

				TAX ROLL YEAR		**2022**
ACCOUNT #						
PARCEL	18-269					

LAND	IMPROV	TOTAL ASSESSED VALUE	TAX RATE	TOTAL DUE	RATIO	ESTIMATED FAIR MARKET VALUE
21,700	100,000	**121,700**	18.68	$2,273.60	0.9548	127,500
						TOTAL TAX
						$2,273.57
				Less first $ Credit		$ (68.03)
						$2,205.54
					$2,273.57	

TAX BILL CHANGE 2023

Christopher Woodke
129 Neville Ave
Green Bay, WI

Calculation for Real Estate - Assessed Value

FILING RECINDED/REFUNDED TAX IN 2023

				TAX ROLL YEAR		**2022**
ACCOUNT #						
PARCEL	18-269					

LAND	IMPROV	TOTAL ASSESSED VALUE	TAX RATE	TOTAL DUE	RATIO	ESTIMATED FAIR MARKET VALUE
-	18,600	18,600	18.68	$347.50	0.9548	19,500
						TOTAL TAX
						$347.48
						$ -
				Amount City to refund		$347.48
					$347.48	

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
	2022	05 – 231	CITY OF GREEN BAY	BROWN

2	☒ Real estate parcel no. ☐ Personal property account no.	Is this parcel in a TID?
	18-269	☒ No ☐ Yes TID no.

3	Property owner name	Personal property category *(see instructions)*
	CHRISTOPHER J WOODKE	

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			
1 Res.	21,700	118,600	140,300	1 Res.	21,700	100,000	121,700	18,600
								0
								0
								0
								0
Total	21,700	118,600	140,300		21,700	100,000	121,700	18,600

5 Personal Property

☐ Non-manufacturing ☐ Manufacturing

BEFORE Adjustment	AFTER Adjustment	Difference
		0

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.)*		347.48

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

Statute no(s). 74.33 - Palpable error Explanation: Assessment of building that did not exist

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

The assessment included a basement that did not exist at the close of January 1st, 2022.

9	Preparer name	Email
	ALEX DREWS	ALEX.DREWS@GREENBAYWI.GOV
		Daytime phone (920) 448-3074

REAL ESTATE PROPERTY TAX BILL FOR 2022

CITY OF GREEN BAY

Bill #: 6099007
Parcel #: 18-269
Alt. Parcel #:

CHRISTOPHER J WOODKE
CHRISTOPHER J WOODKE
1029 NEVILLE AVE
GREEN BAY WI 54303

Total Due For Full Payment
By January 31, 2023
$2,582.97
-- OR --
Pay First Installment
By January 31, 2023
$1,306.46

Make Check Payable and Mail to:
CITY OF GREEN BAY
TAX COLLECTION
100 N JEFFERSON ST ROOM 106
GREEN BAY WI 54301-5026
(920) 448-3055

Tear off this stub and include with your first or full payment. If receipt is needed, send a self-addressed stamped envelope.
If payment is made by check, receipt is not valid until check has cleared all banks.

MAIL: City of Green Bay, Tax Collection, 100 N Jefferson St, Room 106
Green Bay, WI 54301-5026

ONLINE: www.browncountywi.gov/propertytax
Use Guest sign-in. Enter Parcel# only in Property# field for best results.
VPS Convenience Fees: E-check $1.25, Personal Visa Debit Cards $3.95, and
Credit Cards/Other Debit Cards 2.55%

IN PERSON: City Hall Clerk's Office (available Mon-Fri 8:00AM-4:30PM, except holidays)
Parking is available at the hooded meter spots on north-side of City Hall
DROP BOX: Located on the Northeast entrance of City Hall (available any time)

NOTE: Homeowners check for Lottery Credit deduction on Primary Residence only.
For mailing address changes go to www.browncountywi.gov/addresschange
Receipts are available at www.browncountywi.gov/propertysearch
Postponed 2nd installment payments will be collected by Brown County.

STATE OF WISCONSIN
REAL ESTATE PROPERTY TAX BILL FOR 2022
CITY OF GREEN BAY
BROWN COUNTY

BILL NO. 6099007
Correspondence should refer to parcel number
PARCEL#: 18-269

SEQ# 32668

Property Address
1029 NEVILLE AVE

Assessed Value Land	Ass'd Value Improvements	Total Assessed Value	Ave. Assmt. Ratio	Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt.
21,700	118,600	140,300	0.9548	22,700	124,200	146,900

☐ A star in this box means unpaid prior year taxes

Taxing Jurisdiction	2021 Est. State Aids Allocated Tax Dist.	2022 Est. State Aids Allocated Tax Dist.	2021 Net Tax	2022 Net Tax	% Tax Change
CITY OF GREEN BAY	20,996,476	21,030,432	871.84	1,063.75	22.0%
NORTHEAST WI VTAE	7,132,654	7,420,438	82.72	97.47	17.8%
GREEN BAY SCH DIST	147,850,851	157,043,333	847.65	987.58	16.5%
BROWN COUNTY	2,501,522	2,563,129	405.02	472.25	16.6%
Total	178,481,503	188,057,332	2,207.23	2,621.05	18.7%
First Dollar Credit			67.69	68.03	0.5%
Lottery & Gaming Credit					
Net Property Tax			2,139.54	2,553.02	19.3%

Gross Property Tax	2,621.05
First Dollar Credit	-68.03
Lottery Credit	
Net Property Tax	2,553.02
SIDEWALKS	29.95

TOTAL DUE FOR FULL PAYMENT
PAY BY **January 31, 2023**
▶ **$** 2,582.97

Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty.
Failure to pay on time. See reverse.

PA-685/3 (R. 8-15)

School taxes reduced by school levy tax credit $ 188.58

IMPORTANT: Be sure this description covers your property. This description is for property tax bill only and may not be a full legal description.
2841446 2727807 ACRES: 0.181

7,904 SQ FT VAN DYCKES CO'S
ADDN LOT 3 BLK 10

Net Assessed Value Rate (Does NOT reflect credits)
0.018681742

RETAIN THIS PORTION AS YOUR COPY

SEE REVERSE SIDE FOR IMPORTANT INFORMATION

Installments may be paid as follows:
1306.46 DUE BY 01/31/2023
1276.51 DUE BY 07/31/2023

CHRISTOPHER J WOODKE
CHRISTOPHER J WOODKE
1029 NEVILLE AVE
GREEN BAY WI 54303

FOR INFORMATIONAL PURPOSES ONLY
- Voter Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends
GREEN BAY SCH DIST	11,697,967.00	188.17	2027

CITY OF GREEN BAY
TAX COLLECTION
100 N JEFFERSON ST ROOM 106
GREEN BAY WI 54301-5026

PRESORTED
FIRST CLASS MAIL
US POSTAGE PAID
UMS

TAX BILL ENCLOSED
for 18-269

FORWARDING SERVICE REQUESTED

CHRISTOPHER J WOODKE
CHRISTOPHER J WOODKE
1029 NEVILLE AVE
GREEN BAY WI 54303

RESOLUTION AUTHORIZING CANCELLATION OF 2022 REAL ESTATE PROPERTY TAXES

January 17, 2023

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

That, pursuant to the recommendation of the Finance Committee at its meeting of January 10, 2023, the real estate property taxes for 2022 for the following parcel is hereby rescinded.

Parcel	Amount
18-269 Christopher Woodke 1029 Neville Ave	$347.48

Adopted _____

Approved _____

_____
Mayor

_____
Clerk

Report to the
Finance Committee
of the City of Green Bay

MEETING DATE	PREPARED BY
January 10, 2023	

AGENDA ITEM # E.3

For consideration with possible action to rescind personal property taxes for account #27624 UP Properties II / Fazoli's previously at 2400 E Mason for a total of $1,135.85.

BACKGROUND

The owner of the business closed and disposed of all assets prior to 1/1/2022. Tax bill needs to be rescinded.

The 2022 assessed value of the property was $60,800
The corrected 2022 property assessment should be $0

RECOMMENDATION

Approve.

FISCAL IMPACT

ATTACHMENTS

1. UP Properties 27624 rescinded

Office of the City Assessor

DATE: January 10th, 2023

TO: Finance Committee
City of Green Bay

FROM: Alex Drews
Appraiser

RE: Adjustment of **2022** PERSONAL PROPERTY Tax Bill

Please be advised that I am recommending that the **2022** tax bill be adjusted for the following PERSONAL PROPERTY account:

ACCT #	**BUSINESS NAME**	**ADDRESS**
#27624	Fazoli's	2400 E Mason St

Reason: The owners of the business closed and disposed of all assets at the close of January 1st, 2022. Delete personal property account and all existing assets.

The 2022 assessed value of the personal property was $60,800
The corrected 20xx personal property assessment is $0

The 2022 tax bill has been paid in full.

Refund taxes according to this adjustment.

Cc: Diana Ellenbecker

ORIGINAL TAX BILL 2022

UP Properties II
2400 E Mason St
Green Bay, WI

Calculation for Personal Property- Assessed Value

FILING RECINDED/REFUNDED TAX IN 2023

		TAX ROLL YEAR	**2022**
ACCOUNT #	27624		
PARCEL			

Personal Property	TOTAL ASSESSED VALUE	TAX RATE	TOTAL DUE	RATIO	ESTIMATED FAIR MARKET VALUE
60,800	**60,800**	18.68	$1,135.80	0.9548	63,700
					TOTAL TAX
					$1,135.85
				$1,135.85	

REVISED TAX BILL 2022

UP Properties II
2400 E Mason St
Green Bay, WI

Calculation for Real Estate - Assessed Value

FILING RECINDED/REFUNDED TAX IN 2023

		TAX ROLL YEAR	**2022**
ACCOUNT #	27624		
PARCEL			

Personal Property	TOTAL ASSESSED VALUE	TAX RATE	TOTAL DUE	RATIO	ESTIMATED FAIR MARKET VALUE
-	**-**	18.68	$0.00	0.9548	-
					TOTAL TAX
					$0.00
				$0.00	

TAX BILL CHANGE 2023

UP Properties II
2400 E Mason St
Green Bay, WI

Calculation for Real Estate - Assessed Value

FILING RECINDED/REFUNDED TAX IN 2023

		TAX ROLL YEAR	**2022**
ACCOUNT #	27624		
PARCEL			

Personal Property	TOTAL ASSESSED VALUE	TAX RATE	TOTAL DUE	RATIO	ESTIMATED FAIR MARKET VALUE
60,800	60,800	18.68	$1,135.80	0.9548	63,700
					TOTAL TAX
					$1,135.85
				$1,135.85	

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
	2022	05 – 231	CITY OF GREEN BAY	BROWN

2	☐ Real estate parcel no. ☒ Personal property account no.	Is this parcel in a TID?
	27624	☒ No ☐ Yes TID no.

3	Property owner name	Personal property category *(see instructions)*
	UP PROPERTIES II	4 All other Personal Property not Exempt

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

Assessment BEFORE Adjustment / Assessment AFTER Adjustment

5 Personal Property

☒ Non-manufacturing ☐ Manufacturing

BEFORE Adjustment	AFTER Adjustment	Difference
60,800	0	60,800

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: Other

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

The owners of the business closed and disposed of all assets at the close of January 1st, 2022. Delete personal property account and all existing assets.

9	Preparer name	Email
	ALEX DREWS	ALEX.DREWS@GREENBAYWI.GOV
		Daytime phone (920) 448-3074

PERSONAL PROPERTY TAX BILL FOR 2022

CITY OF GREEN BAY

Bill #: 935228
Parcel #: 27624
Alt. Parcel #:

UP PROPERTIES II
3309 COLLINS LN
LOUISVILLE KY 40245

Total Due For Full Payment
By January 31, 2023
$1,135.85
-- OR --
Pay First Installment
By January 31, 2023
$1,135.85

Make Check Payable and Mail to:
CITY OF GREEN BAY
TAX COLLECTION
100 N JEFFERSON ST ROOM 106
GREEN BAY WI 54301-5026
(920) 448-3055

Tear off this stub and include with your first or full payment. If receipt is needed, send a self-addressed stamped envelope.
If payment is made by check, receipt is not valid until check has cleared all banks.

PAYMENT METHODS AND LOCATIONS:

MAIL: City of Green Bay, Tax Collection, 100 N Jefferson St, Room 106
Green Bay, WI 54301-5026

ONLINE: www.browncountywi.gov/propertytax
Use Guest sign-in. Enter Parcel# only in Property# field for best results.
VPS Convenience Fees: E-check $1.25, Personal Visa Debit Cards $3.95, and
Credit Cards/Other Debit Cards 2.55%

IN PERSON: City Hall Clerk's Office (available Mon-Fri 8:00AM-4:30PM, except holidays)
Parking is available at the hooded meter spots on north-side of City Hall

DROP BOX: Located on the Northeast entrance of City Hall (available any time)

NOTE: For mailing address changes go to www.browncountywi.gov/addresschange

STATE OF WISCONSIN
PERSONAL PROPERTY TAX BILL FOR 2022
CITY OF GREEN BAY
BROWN COUNTY

BILL NO. 935228
Correspondence should refer to parcel number
PARCEL#: 27624

SEQ# 1629

Property Address
2400 E MASON ST

Assessed Value Land	Ass'd Value Improvements	Total Assessed Value	Ave. Assmt. Ratio	Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt.	
Personal	Property	60,800	0.9548	Personal	Property	63,700	☐ A star in this box means unpaid prior year taxes

Taxing Jurisdiction	2021 Est. State Aids Allocated Tax Dist.	2022 Est. State Aids Allocated Tax Dist.	2021 Net Tax	2022 Net Tax	% Tax Change
CITY OF GREEN BAY	20,996,476	21,030,432	563.27	460.98	-18.2%
NORTHEAST WI VTAE	7,132,654	7,420,438	53.44	42.24	-21.0%
GREEN BAY SCH DIST	147,850,851	157,043,333	547.63	427.98	-21.8%
BROWN COUNTY	2,501,522	2,563,129	261.67	204.65	-21.8%
Total	178,481,503	188,057,332	1,426.01	1,135.85	-20.3%
First Dollar Credit					
Lottery & Gaming Credit					
Net Property Tax			1,426.01	1,135.85	-20.3%

Gross Property Tax	1,135.85
First Dollar Credit	
Lottery Credit	
Net Property Tax	1,135.85

TOTAL DUE FOR FULL PAYMENT
PAY BY **January 31, 2023**
▶ **$** 1,135.85

Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty.
Failure to pay on time. See reverse.

PA-685/3 (R. 8-15)

School taxes reduced by school levy tax credit $81.72

IMPORTANT: Be sure this description covers your property. This description is for property tax bill only and may not be a full legal description.

Net Assessed Value Rate (Does NOT reflect credits)
0.018681742

UP PROPERTIES II
3309 COLLINS LN
LOUISVILLE KY 40245

RETAIN THIS PORTION AS YOUR COPY

SEE REVERSE SIDE FOR IMPORTANT INFORMATION

FOR INFORMATIONAL PURPOSES ONLY
- Voter Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends
GREEN BAY SCH DIST	11,697,967.00	81.54	2027

CITY OF GREEN BAY
TAX COLLECTION
100 N JEFFERSON ST ROOM 106
GREEN BAY WI 54301-5026

PRESORTED
FIRST CLASS MAIL
US POSTAGE PAID
UMS

TAX BILL ENCLOSED
for 27624

FORWARDING SERVICE REQUESTED

UP PROPERTIES II
3309 COLLINS LN
LOUISVILLE KY 40245

RESOLUTION AUTHORIZING CANCELLATION OF 2022 PERSONAL PROPERTY TAXES

January 17, 2023

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

That, pursuant to the recommendation of the Finance Committee at its meeting of January 10, 2023, the personal property taxes for 2022 for the following parcel is hereby rescinded.

Account	Amount
27624 UP Properties II / Fazoli's 2400 E Mason St	$1,135.85

Adopted _____

Approved _____

_____
Mayor

_____
Clerk

Report to the
Finance Committee of the City of Green Bay

MEETING DATE	PREPARED BY
January 10, 2023	

AGENDA ITEM # E.4

A request by Ald. Brian Johnson to the Finance Committee which states: "For consideration and possible action to direct staff to draft an ordinance that defines the frequency by which the city must conduct revaluations with a more stringent requirement than currently mandated by state law."

BACKGROUND

Attached is the Revaluation Policy approved by Common council on 5/1/2018.

The most recent revaluation cycle was for 2022 tax year, 2023 budget.

Typical timeline to complete a revaluation is 24-36 months.

RECOMMENDATION

FISCAL IMPACT

ATTACHMENTS

1. ALD. JOHNSON COMMUNICATION
2. Revaluation Policy - CC approved 5-1-2018

From: noreply@civicplus.com
To: Celestine Jeffreys
Subject: Online Form Submittal: Alders" Petitions and Communications
Date: Monday, January 2, 2023 5:43:45 PM

Alders' Petitions and Communications

Name	Brian Johnson
Committee Name	Finance Committee
Text of Communication	For consideration and possible action to direct staff to draft an ordinance that defines the frequency by which the city must conduct revaluations with a more stringent requirement than currently mandated by state law.

Email not displaying correctly? View it in your browser.

Office of the City Assessor

"BETTER BY THE BAY"

Russell L. Schwandt
City Assessor

MEMO

TO: DIANA ELLENBECKER, FINANCE DIRECTOR

FROM: RUSS SCHWANDT, CITY ASSESSOR

RE: REVALUATION POLICY

IT WILL BE THE POLICY OF THE CITY ASSESSOR'S OFFICE TO CONDUCT A REVALUATION OF GREEN BAY EVERY 5 YEARS STARTING WITH THE 2021 ASSESSMENT CYCLE. THIS REVALUATION WILL BE SUBJECT TO APPROVAL OF THE CITY COUNCIL AND BASED UPON CURRENT MARKET CONDITIONS AND BUDGET RESTRICTIONS.

THE REVALUATION WILL UTILIZE THE THREE APPROACHES TO VALUE (SALES, COST, AND INCOME WHERE APPROPRIATE), TO DETERMINE MARKET VALUE ASSESSMENTS FOR ALL THE LOCALLY ASSESSED PROPERTY.

THE 5 YEAR REVALUATION CYCLE WILL CONTINUE AS LONG AS THE COUNCIL DEEMS IT IN THE BEST INTEREST OF THE PROPERTY OWNERS OF THE CITY OF GREEN BAY.

Report to the
Finance Committee of the City of Green Bay

MEETING DATE	PREPARED BY
January 10, 2023	

AGENDA ITEM # E.5

A request by Ald. Brian Johnson to the Finance Committee which states: "For consideration and possible action on the adoption of a resolution urging local government funding reform including but not limited to shared revenue; and requesting the state consider surplus distributions to local municipalities for investments in public safety and infrastructure needs."

BACKGROUND

Attached is a draft resolution from the League of Municipalities as a starting point.

RECOMMENDATION

FISCAL IMPACT

ATTACHMENTS

1. 2023-01-04 Dist 9 to Finance 2
2. 2023-2024 reform local government funding sample resolution

From: noreply@civicplus.com
To: Celestine Jeffreys
Subject: Online Form Submittal: Alders" Petitions and Communications
Date: Monday, January 2, 2023 5:48:49 PM

Alders' Petitions and Communications

Name	Brian Johnson
Committee Name	Protection and Policy Committee
Text of Communication	For consideration and possible action on the adoption of a resolution urging local government funding reform including but not limited to shared revenue; and requesting the state consider surplus distributions to local municipalities for investments in public safety and infrastructure needs.

Email not displaying correctly? View it in your browser.

October 2022

League of Wisconsin Municipalities
Sample Resolution

Urging Legislature and Governor to Fix Broken System of Funding Critical Local Services

Whereas, Wisconsin's system for funding vital local services like police, fire protection, EMS, well maintained streets, parks and libraries is broken, unsustainable, and needs to be reformed; and

Whereas, communities are forced to rely on property taxes and flat or declining state aid to pay for critical local services that residents and businesses need; and

Whereas, state sales and income tax revenues have tripled in the last 30 years, but the share of those taxes going to support police, fire, EMS, and other local services has gone DOWN; and

Whereas, over the last 20 years, state aid for police, fire, and other critical services has steadily declined in real dollars, while inflation has caused average prices to increase by 51 percent. (The funding level for County and Municipal Aid in 2003 was $938,529,507. Today, it is $753,032,613); and

Whereas, County and Municipal Aid payments to the village/city of _____ has dropped from _____ in 2003 to _____ in 2022;

Whereas, the steady decline in the state's contribution to the cost of critical local services has forced communities to rely more heavily on property taxes to maintain police, fire, and EMS service levels; and

Whereas, the over reliance on property taxes to pay for critical local services must end; and

Whereas, to compete globally, Wisconsin needs to develop and maintain quality communities that can attract and retain talent and enterprise and spur job creation; and

Whereas, for local communities to flourish and the state's economy to grow, state and local leaders must work collaboratively; and

Whereas, Local governments need reliable, growing, sustainable, and diverse sources of revenue to continue to deliver police, fire protection, ambulance services and safe streets now and into the future.

Now, Therefore, Be It Resolved, that the (City/Village of ____) urges the Legislature and the Governor to work collaboratively with the League of Wisconsin Municipalities, Wisconsin Counties Association, Wisconsin Towns Association, other local government leaders, and business leaders to create a better way of funding local governments that includes revenue options other than property taxes to continue delivering police, fire, EMS, and other critical services.

Upon adoption, please send a copy to your Legislative Delegation - addresses here: http://legis.wisconsin.gov/ to the Governor at 115 East Capitol, Madison, WI 53702 and to the League at 316 West Washington, Suite 600, Madison, WI 53703, or email to league@lwm-info.org

Questions? Contact Toni Herkert at the League at 608-716-8215 (direct) or therkert@lwm-info.org.

Report to the
Finance Committee of the City of Green Bay

MEETING DATE	PREPARED BY
January 10, 2023	

AGENDA ITEM # E.6

A request by Ald. Brian Johnson to the Finance Committee which states: "For consideration and possible action to direct staff to draft a resolution appealing the state to contemplate a modification in the TID statutes to permit the use of TIF to aid in the funding of public safety buildings."

BACKGROUND

RECOMMENDATION

FISCAL IMPACT

ATTACHMENTS

1. 2023-01-04 Dist 9 to Finance 3

From: noreply@civicplus.com
To: Celestine Jeffreys
Subject: Online Form Submittal: Alders" Petitions and Communications
Date: Monday, January 2, 2023 5:40:29 PM

Alders' Petitions and Communications

Name	Brian Johnson
Committee Name	Protection and Policy Committee
Text of Communication	For consideration and possible action to direct staff to draft a resolution appealing the state to contemplate a modification in the TID statutes to permit the use of TIF to aid in the funding of public safety buildings.

Email not displaying correctly? View it in your browser.