



AGENDA OF THE BOARD OF REVIEW

**MONDAY, MAY 15, 2023, 9:00 AM
CITY HALL, 203**

A. Zoom information

1. This item contains virtual Zoom meeting information and instructions.

B. Roll Call.

C. Approval of the Agenda.

1. The Board of Review will remain in session for at least two hours on Monday, May 15, 2023, beginning at 9:00 am. Agenda items A to K will be discussed on Monday, May 15, 2023. Agenda items L to M will be discussed on Thursday, May 18, 2023, beginning at 9 am.

D. Approval of Minutes.

E. Election of Chairperson and Vice Chairperson

F. Presentation on and adoption of procedures governing review process and new laws affecting the proceedings.

1. Adoption of Board of Review Policy regarding procedure for waiver of BOR hearing requests.
2. Adoption of Board of Review Policy regarding sworn telephone and sworn written testimony.
3. Review of new laws.
4. Verification of ordinance for confidentiality of income and expense information provided to the Assessor under state law (Wis. Stat. sec. 70.47(7)(af)).

G. Statement and verification by the City Clerk.

1. Member(s) have met the mandatory training requirements.
2. Filing and summary of annual assessment report by the Assessor's office
3. Verify receipt of the assessment roll by the Clerk from the Assessor.

4. Receive assessment roll and sworn statements from the Clerk.

H. Annual Assessment Report.

1. Examine the assessment roll.
2. Correct description or calculation errors.
3. Add omitted property and eliminate double-assessed property, if any.
4. Certify all corrections of error under state law, Wis. Stat. section 70.43.
5. Verify with the Assessor that open book changes are included in the assessment roll.
6. Taxpayers may examine assessment data.

I. During the first two hours of the Board of Review meeting, consideration of:

1. Requests for waiver of the 48-hour notice of intent to file an objection, where there is good cause.
2. Requests for waiver of Board of Review hearing, allowing the property owner an appeal directly to the circuit court.
3. Requests to testify by telephone or submit a sworn written statement.

J. Consideration with possible action on Notices of Intent to File Objections.

K. Review objections and create a list for Thursday, May 18, 2023.

L. Adjourn to Thursday, May 18, 2023, 9 am, Council Chambers.

- 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.

Virtual Meeting Instructions



2023-05-15 and 2023-05-18 Zoom BOR

Zoom Meeting Information

Join Zoom Meeting

<https://us02web.zoom.us/j/83492203886>

Meeting ID: 834 9220 3886

Passcode: 090261

One tap mobile

+16469313860,,83492203886#,,,,*090261# US

+19292056099,,83492203886#,,,,*090261# US (New York)

Dial by your location

+1 646 931 3860 US

+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

+1 305 224 1968 US

+1 309 205 3325 US

+1 312 626 6799 US (Chicago)

+1 669 900 6833 US (San Jose)

+1 689 278 1000 US

+1 719 359 4580 US

+1 253 205 0468 US

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 360 209 5623 US

+1 386 347 5053 US

+1 507 473 4847 US

+1 564 217 2000 US

+1 669 444 9171 US

Meeting ID: 834 9220 3886

Passcode: 090261

Find your local number: <https://us02web.zoom.us/j/kcPNqwezIm>

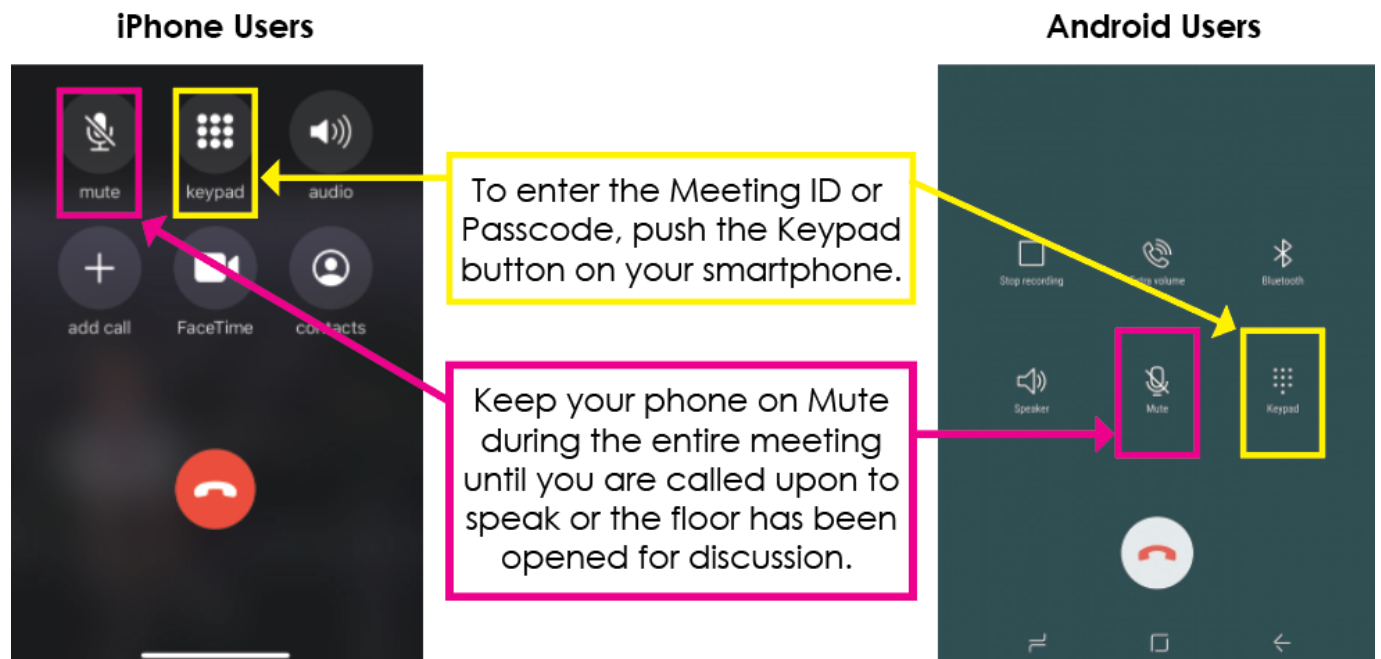
Additional Information

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
Board of Review
of the City of Green Bay

MEETING DATE

May 15, 2023

PREPARED BY

AGENDA ITEM # C.I

The Board of Review will remain in session for at least two hours on Monday, May 15, 2023, beginning at 9:00 am. Agenda items A to K will be discussed on Monday, May 15, 2023. Agenda items L to M will be discussed on Thursday, May 18, 2023, beginning at 9 am.

BACKGROUND

RECOMMENDATION

FISCAL IMPACT

ATTACHMENTS

None

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

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

WHEREAS, Wis. Stat. § 70.47(8m), further states that for purposes of this subsection, the Board of Review shall submit the Notice of Decision under Wis. Stat. 70.47(12), using the amount of the taxpayer's assessment as established by the municipal assessor as the finalized amount; and

WHEREAS, Wis. Stat. § 70.47(8m), further states that for purposes of this subsection, if the Board of Review waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under Wis. Stat. § 74.37(3), and notwithstanding the time period under Wis. Stat. § 74.37(3)(d), the taxpayer has 90 days from the notice of hearing waiver in which to commence an action under Wis. Stat. § 74.37(3)(d).

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

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

1. PROCEDURE:

Before the Board of Review (BOR) can consider a request from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection, the taxpayer must first complete and file with the Clerk of the BOR the following documents:

- a.) A timely Notice of Intent to appear at BOR; and
- b.) A timely Object Form for 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, and a request from the owner or assessor is made to waive the hearing of an objection, or if the BOR considers waiving the hearing at its own discretion, 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 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(s) 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.

Adopted this _____ day of _____, 2022.

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, Wis. Stat. § 70.47(8), authorizes the Board of Review to consider requests from a property owner or the property owner's representative to testify under oath by telephone or written statements under oath to the Board of Review; and

WHEREAS, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law prior to a Request to Testify by Telephone or Submit Sworn Written Statement from being considered.

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

1. PROCEDURE:

Before the Board of Review (BOR) can consider a request from a property owner or the property owner's representative (property owner) to testify by telephone or submit a sworn written statement, the owner must first complete and file with the clerk of the BOR the following documents:

- a.) A timely Notice of Intent to appear at BOR;
- b.) A timely Object Form for 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 2 hours of the BOR's first scheduled meeting.

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. The property owner's ability to procure in-person oral testimony and any due diligence exhibited by the property owner in procuring such testimony;
- d. Ability to cross examine the person(s) providing the testimony;
- e. The BOR's technical capacity to honor the request; and
- c. Any other factors that the BOR deems pertinent to deciding the request

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Adopted this _____ day of _____, 2022

By the Board of Review of the City of Green Bay

Board of Review Chairperson

Attested by: _____
Clerk of the Board of Review

MISCELLANEOUS ORDINANCE NO. 1-99

AN ORDINANCE
RELATING TO THE CONFIDENTIALITY OF
INFORMATION ABOUT INCOME AND EXPENSES
REQUESTED BY THE ASSESSOR IN PROPERTY
ASSESSMENT MATTERS IN THE CITY OF GREEN BAY

WHEREAS, as part of the Budget Adjustment Act, 1997 Wisconsin Act 237, a number of significant changes regarding property tax assessment appeals and Board of Review procedures were enacted; and

WHEREAS, at Section 279 (K) of 1997 Wisconsin Act 237, Section 70.47(7)(af) of the Wisconsin Statutes was created; and

WHEREAS, Section 70.47(7)(af), Wis. Stats., requires that the municipality provide by ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under Section 70.47(7)(af), Wis. Stats., and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of the court.

NOW, THEREFORE, THE CITY OF GREEN BAY DOES ORDAIN AS FOLLOWS:

SECTION 1. Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information pursuant to Section 70.47(7)(af), Wis. Stats., or any successor statute thereto, then such income and expense information that is provided to the Assessor shall be held by the Assessor on a confidential basis, except, however, that the information may be revealed to and used by persons: in the discharging of duties imposed by law; in the discharge of duties imposed by office (including, but not limited to, use by the Assessor in performance of official duties of the Assessor's office and used by the Board of Review in performance of its official duties); or pursuant to order of a court. Income and expense information provided to the Assessor under Section 70.47(7)(af), Wis. Stats., unless a court determines that it is inaccurate, is, pursuant to Section 70.47(7)(af), Wis. Stats., not subject to the right of inspection and copying under Section 19.35(1), Wis. Stats.

SECTION 2. SEVERABILITY. The several sections of this ordinance are declared to be severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision, and shall not affect the validity of any other provisions, sections, or portions thereof of the ordinance. The remainder of the ordinance shall remain in full force and effect. Any other ordinances whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict.

SECTION 3. This ordinance shall take effect on and after its passage and publication.

Dated at Green Bay, Wisconsin, this _____ day of DEC 21, 1999.

APPROVED:



Mayor

ATTEST:



Clerk

bc

12/07/99



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

MEETING DATE

May 15, 2023

PREPARED BY

AGENDA ITEM # G.3

Verify receipt of the assessment roll by the Clerk from the Assessor.

BACKGROUND

RECOMMENDATION

FISCAL IMPACT

ATTACHMENTS

None



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

MEETING DATE

May 15, 2023

PREPARED BY

AGENDA ITEM # G.4

Receive assessment roll and sworn statements from the Clerk.

BACKGROUND

RECOMMENDATION

FISCAL IMPACT

ATTACHMENTS

None