



# **AGENDA OF THE BOARD OF REVIEW**

**WEDNESDAY, MAY 1, 2024, 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 Wednesday May 1, 2024, beginning at 9:00 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.**

**L. Adjourn.**

- 1) THIS MEETING IS RECORDED: THE VIDEO OF THIS MEETING AND MINUTES ARE AVAILABLE ONLINE AT [www.greenbaywi.gov](http://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.

For Official Notice:

**Public Notification  
Board of Review**

Notice is hereby given that the Board of Review for the City of Green Bay of Brown County, Wisconsin, shall meet for the purpose of hearing objections to property valuations on May 1, 2024, from 9 am to its conclusion.

The meeting will be conducted in-person at:

100 N. Jefferson Street  
Council Chambers, 2<sup>nd</sup> Floor  
Green Bay, WI 54301

You may access the meeting virtually using the information below. Any person may request reasonable accommodations to attend the Board of Review meeting by contacting the City Clerk at (920) 448-3010. Instructions for this virtual meeting will be part of the agenda packet.

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/kcPNqweZlm>

The BOR will hear testimony from any person. Any person seeking to testify via telephone shall submit a *Request to Testify by Telephone or Submit a Sworn Written Statement Form* along with their objection. The form is available on the Board of Review website at: <https://greenbaywi.gov/303/Board-of-Review> or by contacting the City Clerk's Office at (920) 448-3010.

Pursuant to Wis. Stat. § 70.47(7)(ad), written or oral notice of an intent to file an object must be submitted to the Clerk at (920) 448-3010, or by email to [clerk@greenbaywi.gov](mailto:clerk@greenbaywi.gov), at least 48 hours before the BOR's scheduled meeting time. Objections to the amount or valuation of property must be submitted to the Clerk's office in writing, either in person or via email, prior to or within the first two (2) hours of the meeting.

After the first BOR meeting and before the BOR's final adjournment, no person who is scheduled to appear before the BOR may contact, or provide information to, a member of the BOR about that person's objection, except at a BOR session, in accordance with Wis. Stat. § 70.47(7)(ac).

No person may appear before the BOR, testify to the BOR by phone or contest the amount of any assessment unless, at least 48 hours before the first meeting of the BOR or after a late objection is allowed, that person provides to the City Clerk a notice as to whether the person will ask for removal of any Board member and, if so, which member will be removed, and the person's reasonable estimate of the length of time that hearing will take.

Pursuant to Wis. Stat. § 70.47(7)(aa), no person shall be allowed to appear before the board of review, to testify to the board by telephone or to contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail of the assessor to enter onto property to conduct an exterior view of the real or personal property being assessed.

Pursuant to Wis. Stat. § 70.47(7)(ae), when appearing before the BOR, the person must specify, in writing, their estimate of the value of the land and improvements that they are objecting to, and specify the information they used to arrive at that estimate.

Pursuant to Wis Stat. § 70.47(7)(af), no person may appear before the BOR, testify to the BOR by phone or object to valuation; if that valuation was made by the assessor or the objector using the income method; unless no later than seven (7) days before the first meeting of the BOR the person supplies to the assessor all of the information about income and expenses, as specified in the manual under Wis. Stat. sec. 73.03(2a), that the assessor requests. The municipality or county shall provide by ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph 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 a court. The information that is provided under this paragraph is not subject to the right of inspection and copying under Wis. Stat. sec. 19.35(1), unless a court determines before the first meeting of the BOR that the information is accurate.

Contact:

Celestine Jeffreys, Clerk  
100 N. Jefferson St., Rm 106  
920-448-3010  
[clerk@greenbaywi.gov](mailto:clerk@greenbaywi.gov)

Russ Schwandt, Assessor  
100 N. Jefferson St. Rm102  
920-448-3066  
[alexdr@greenbaywi.gov](mailto:alexdr@greenbaywi.gov)

Publication on March 22, 2024



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

**MEETING DATE**

May 1, 2024

**PREPARED BY**

**AGENDA ITEM # C.I**

The Board of Review will remain in session for at least two hours on Wednesday May 1, 2024, beginning at 9:00 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 1, 2024

**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 1, 2024

**PREPARED BY**

**AGENDA ITEM # G.4**

Receive assessment roll and sworn statements from the Clerk.

**BACKGROUND**

**RECOMMENDATION**

**FISCAL IMPACT**

**ATTACHMENTS**

None