



**CITY OF TWO RIVERS  
BOARD OF REVIEW AGENDA  
Wednesday, August 18, 2021 – 4:00 PM  
City Hall - 3rd Floor Council Chambers  
Regular Meeting**

**1. Call Board of Review (BOR) to Order**

**2. Roll Call by City Clerk**

Board of Review Members: Chairperson Bill LeClair, Vice-Chairperson Jay Remiker,  
Councilmember Bonnie Shimulunas, City Manager Greg Buckley, City Clerk Jamie Jackson

**3. Confirmation of appropriate BOR and Open Meetings notices**

**4. Verify that at least one BOR member has met the mandatory training requirements**

**5. Verify that the City has an ordinance for the confidentiality of income and expense information provided to the Assessor under state law (Wis. Stat. 70.47(7)(af))**

**6. Review of new laws**

**7. Adoption of policy regarding the procedure for sworn telephone testimony and sworn written testimony**

**8. Adoption of policy regarding the procedure for waiver of BOR hearing requests**

**9. Filing and summary of Annual Assessment Report by Assessor's Office**

**10. Receipt of the Assessment Roll by the Clerk from the Assessor**

**11. Receive the Assessment Roll and sworn statements from the Clerk**

**12. Review the Assessment Roll and perform statutory duties:**

- a. Examine the roll,
- b. Correct descriptions or calculation errors,
- c. Add omitted property, and
- d. Eliminate double assessed property

**13. Discussion/Action - Certify all corrections of error under state law (Wis. Stat. 70.43)**

**14. Discussion/Action - Verify with the Assessor that open book changes are included in the Assessment Roll**

- 15. Allow taxpayers to examine assessment data**
- 16. During the first two hours, consideration of:**
  - a. Waivers of the required 48-hour notice of intent to file an objection when there is good cause,**
  - b. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court,**
  - c. Requests to testify by telephone or submit a sworn written statement,**
  - d. Subpeona requests, and**
  - e. Act on any other legally allowed or required BOR matters**
- 17. Review Notices of Intent to File Objection**
- 18. Proceed to hear objections, if any and if proper notice/waivers given, unless scheduled for another date**
- 19. Consider/act on scheduling additional BOR date(s)**
- 20. Adjourn (to future date if necessary)**

Please note, upon reasonable notice, efforts will be made to accommodate the needs to disabled individuals through appropriate aids and services. For additional information or to request this service, please contact the Office of the City Manager by calling 793-5532.

It is possible that members of and possibly a quorum of governmental bodies of the municipality may be in attendance at the above stated meeting to gather information; no action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice.

**Notice that the Assessment Roll is  
Open for Examination and Open  
Book**

**STATE OF WISCONSIN  
CITY OF TWO RIVERS, MANITOWOC  
COUNTY**

Pursuant to Wis. Stat. 70.45, the assessment roll for the Year 2021 assessment will be open for examination starting on the 4th day of August, 2021 at City Hall, 1717 E. Park St., Two Rivers, 54241, in the 2nd Floor Assessor's Office from 8:00 a.m., until 4:30 p.m., Monday through Friday.

Additionally, the assessor shall be available at City Hall, 1717 E. Park St., Two Rivers, 54241, in the 2nd Floor Assessor's Office from 9:00 a.m. to 11:00 a.m. on Wednesday, August 4, 2021.

Instructional material will be provided at the open book to persons who wish to object to valuations under Wis. Stat. 70.47.

**Notice of Board of Review Two-Hour  
Meeting**

Notice is hereby given that the Board of Review for the City of Two Rivers, Manitowoc County, shall hold its first meeting on Wednesday, August 18, 2021 from 4:00 p.m. to 6:00 p.m. at City Hall, 1717 E. Park St., Two Rivers, WI, 54241 in the 3rd Floor Council Chambers.

Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board of Review:

1. After the first meeting of the Board of Review and before the Board of Review's final adjournment, no person who is scheduled to appear before the Board of Review may contact or provide information to a member of the Board of Review about the person's objection, except at a session of the Board of Review. Open book shall occur no less than 7 days prior to the Board of Review.

2. The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the Board of Review's first scheduled meeting, the objector provides to the Board of Review Clerk written or oral notice of an intent to file an objection, except that upon a showing of good cause and the submission of a written objection, the Board of Review shall waive that requirement during the first 2 hours of the Board of Review's first scheduled meeting, and the Board of Review may waive that requirement up to the end of the 5th day of the session, or up to the end of the final day of the session if the session is less than 5 days, with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the Board of Review during the first 2 hours of the first scheduled meeting.

3. Objections to the amount or valuation of property shall first be made in writing and filed with the Board of Review Clerk within the first 2 hours of the Board of Review's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the Board of Review may waive that requirement up to the end of the 5th day of the session, or up to the end of the final day of the session if the session is less than 5 days. The Board of Review may require objections to the amount or valuation of property to be submitted on forms approved by the Wisconsin Department of Revenue, and the Board of Review shall require that any forms include stated valuations of the property in question. Persons who own land and improvements to that land may object to the aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the valuation of improvements to that land. No person may be allowed in any action or proceedings to question the amount or valuation of property unless the written objection has been filed and that person in good faith presented evidence to the Board of Review in support of the objections and made full disclosure before the Board of Review, under oath, of all of that person's property liable to assessment in the district and the value of that property. The requirement that objections be in writing may be waived by express action of the Board.

4. When appearing before the Board of Review, the objecting person shall specify in writing the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information used to arrive at that estimate.

5. No person may appear before the Board of Review, testify to the Board of Review by telephone, or object to a valuation if that valuation was made by the assessor or the objector using the income method of valuation, unless the

person supplies the assessor with all the information about income and expenses that the assessor requests, as specified in the Assessor's Manual under Wis. Stat. 73.03(2a). The City of Two Rivers has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph that provides exceptions for persons using information in the discharge of duties imposed by law or the duties of their officer or by order of a court. The information that is provided in the paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. 19.35(1).

6. The Board of Review shall hear upon oath, by telephone, all ill or disabled persons who present to the Board of Review a letter from a physician, surgeon, or osteopath that confirms their illness or disability. No other persons may testify by telephone unless the Board of Review, in its discretion, has determined to grant a property owner's or their representative's request to testify under oath by telephone or written statement.

7. No person may appear before the Board of Review, testify to the Board of Review by telephone or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board of Review, or at least 48 hours before the objection is heard if the objection is allowed under Wis. Stat. 70.47(3)(a), that person provides notice to the Board of Review Clerk as to whether the person will ask for the removal of a member of the Board of Review and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.

Notice is hereby given this 20th day of July, 2021 by:  
Jamie Jackson City Clerk

Published in the HTR – July 20, 2021  
Posted at City Hall, JE Hamilton Community House, and Lester Public Library – July 16, 2021  
Run: July 20, 2021 WNAXLP

**§ 2-5-4. Board of Review.**

- A. Members. The Board of Review shall consist of the City Manager, City Clerk, and three Council members appointed by the Council annually.
- B. Compensation; meetings. The Board members shall receive \$10 for less than a full-day session and \$25 for a full-day session. The Clerk or City Manager shall receive no compensation. Board of Review meetings start on the fourth Wednesday in May and are adjourned from day to day. **[Amended at time of adoption of Code (see Title 1, General Provisions, Ch. 1-1, Art. III)]**
- C. Statutory authorization. Section 70.47, Wis. Stats., is hereby adopted by reference.
- D. Whenever the City Assessor, in the performance of the Assessor's duties, requests or obtains income or expense information pursuant to § 70.47(7)(af), Wis. Stats., or any successor statute thereto, such income and expense information provided to the Assessor shall be held by the Assessor on a confidential basis; except, however, that said information may be revealed to and used by persons: i) in the discharge of duties imposed by law, ii) 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 use by the Board of Review in the performance of its official duties; or iii) pursuant to order of a court. Pursuant to § 70.47(7)(af), Wis. Stats., income and expense information provided to the Assessor under that section is not subject to the right of inspection and copying under § 19.35(1), Wis. Stats., unless a court determines that it is inaccurate.



## Board of Review Policy on 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 to submit sworn written statements to the Board of Review; and

**WHEREAS**, the Wisconsin 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 a Sworn Written Statement form being considered;

**NOW, THEREFORE**, the Board of Review of the City of Two Rivers, Manitowoc County hereby adopts the following policy:

### 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 property owner must first complete and file with the BOR clerk the following documents:

- a) A timely Notice of Intent to appear at the BOR;
- b) A timely Objection 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).

Requests must be filed with the BOR clerk within the first 2 hours of the BOR's first full meeting. If the property owner fails to file the documents as required, the BOR will not consider the request.

### 2. CRITERIA:

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

- a) The property 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
- f) Any other factors that the BOR deems pertinent to deciding the request.

### 3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Adopted this 18<sup>th</sup> day of August, 2021.

By the Board of Review of the City of Two Rivers.

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Board of Review Chairperson

Attested by:

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Board of Review Clerk



## Board of Review Policy on 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 Wis. Stat. § 70.47(8), or in a 1<sup>st</sup> class city, under Wis. Stat. § 70.47(16), and allow the taxpayer to have the taxpayer's assessment reviewed under Wis. Stat. § 70.47(13); 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. § 70.37(3), and, notwithstanding the time period under Wis. Stat. § 70.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under Wis. Stat. § 70.37(3)(d); and

**WHEREAS**, the Wisconsin 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 Board of Review of the City of Two Rivers, Manitowoc County hereby adopts the following policy:

### 1. PROCEDURE:

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

- a) A timely Notice of Intent to appear at the BOR; and
- b) A timely Objection Form for Real Property Assessment (PA-115A).

If the owner fails to file the documents as required, no hearing will be scheduled on the objection. If the owner files the 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 to make its decision.

### 2. CRITERIA:

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

- a) The benefits or detriments of the BOR process
- b) The benefits or detriments of having a record for the Court review
- c) Avoidance of unruly, lengthy, burdensome appeals
- d) Ability to cross examine the person(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 18<sup>th</sup> day of August, 2021.

By the Board of Review of the City of Two Rivers.

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Board of Review Chairperson

Attested by:

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Board of Review Clerk