



# BOARD OF REVIEW AGENDA

**April 22, 2024 at 1:00 PM**

**City Hall, 3rd Floor - Council Chambers, 828 Center Avenue,  
Sheboygan, WI**

---

Notice of a meeting of the Board of Review at 1:00 PM, MONDAY, APRIL 22, 2024 in City Hall, 3rd Floor - Council Chambers, 828 Center Avenue, Sheboygan, WI. Persons with disabilities who need accommodations to attend the meeting should contact Meredith DeBruin at the City Clerk's Office, 828 Center Avenue, (920) 459-3361.

## OPENING OF MEETING

1. Roll Call
2. Pledge of Allegiance

## ITEMS FOR DISCUSSION AND POSSIBLE ACTION

- [3.](#) Confirmation of appropriate Board of Review and Open Meeting notices.
4. Selection of Board of Review Chairperson and Vice Chairperson.
5. Discussion regarding timeline for mandatory training requirements.
- [6.](#) Verify the City of Sheboygan has adopted an Ordinance for the confidentiality of income and expense information provided to the assessor under state law (sec. 70.47(7)(af)).
- [7.](#) Policy regarding the procedure for sworn telephone testimony and sworn written testimony.
- [8.](#) Policy regarding the procedure for waiver of Board of Review hearing requests.

## NEXT MEETING DATE

9. Next meeting date: September 11, 2024

## ADJOURN

10. Motion to adjourn

***In compliance with Wisconsin's Open Meetings Law, this agenda was posted in the following locations more than 24 hours prior to the time of the meeting:***

*City Hall • Mead Public Library  
Sheboygan County Administration Building • City's website*



PO Box 630848 Cincinnati, OH 45263-0848

**PROOF OF PUBLICATION**

Meredith DeBruin  
Accounts Payable  
Sheb, City Of, Legal Acct  
828 Center AVE # 110  
Sheboygan WI 53081-4442

STATE OF WISCONSIN, COUNTY OF BROWN

I being duly sworn, doth depose and say that I am an authorized representative of the Sheboygan Press, a daily newspaper published in said county and that an advertisement of which the annexed is a true copy, taken from said paper, has been published in said newspaper in the issues dated:

03/20/2024

That said newspaper was regularly issued and circulated on those dates and that the fees charged are legal.

Sworn to and subscribed before on 03/20/2024

*Keegan Moran*  
\_\_\_\_\_  
Legal Clerk  
*Keegan Moran*  
\_\_\_\_\_  
Notary, State of WI, County of Brown      2.14.28

My commission expires

Publication Cost:      \$83.62  
Order No:                9929060                    # of Copies:  
Customer No:            1012694                    1  
PO #:                      BOR Notice 2024

**THIS IS NOT AN INVOICE!**

*Please do not use this form for payment remittance.*

KEEGAN MORAN  
Notary Public  
State of Wisconsin

BOARD OF REVIEW  
STATE OF WISCONSIN  
CITY OF SHEBOYGAN  
SHEBOYGAN COUNTY  
Board of Review will meet on the 22nd day of April, 2024 at 1:00 p.m. at City Hall - 3rd Floor Council Chambers, 828 Center Avenue, for the purpose of calling the Board of Review into session during the forty-five day period beginning on the 4th Monday of April, pursuant to s. 70.47 (1), Wis. Stats.  
Due to the fact the assessment roll is not completed at this time, The Board of Review will be adjourned until the 11th day of September, 2024 at 9:00 a.m. Pursuant to s. 70.47 (2), Wis. Stats.:

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 from the assessor to enter onto property to conduct an exterior view of such property being assessed. After the first meeting of the Board of Review and before the Board's final adjournment, no person who is scheduled to appear before the Board of Review may contest, or provide information to, a member of the Board about that person's objection except at a session of the Board.

No person may appear before the Board of Review, testify to the Board by telephone or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board or at least 48 hours before the objection is heard if the objection is allowed under sub. (3) (a), that person provides to the clerk of the Board of Review notice as to whether the person will ask for removal under sub. (6m) (a) and if so, which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.

When appearing before the Board, the 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 that this person used to arrive at the estimate.

No person may appear before the Board of Review, testify to the Board by telephone or object to a valuation, if that valuation was made by the assessor or the objector using the income method, unless the person supplies to the assessor all of the information about income and expenses, as specified in the manual under s. 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, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under s. 19.35 (1).

Pursuant to s. 70.45, Wis. Stats. the assessment roll for the Year 2024 assessment will be open for examination starting July 29, 2024 through August 2, 2024 from 8:30 a.m. - 4:00 p.m.

Contact via email: Assessment@sheboyganwi.gov or call (920)459-3399 before Open Book ends. Email is preferred.

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

Notice is hereby given this 20th day of March, 2024 by: Meredith DeBruin, City Clerk  
RUN: March 20, 2024      WNAXLP

BOARD OF REVIEW  
STATE OF WISCONSIN  
CITY OF SHEBOYGAN, SHEBOYGAN COUNTY

Item 3.

Board of Review will meet on the 22<sup>nd</sup> day of April, 2024 at 1:00 p.m. at City Hall – 3<sup>rd</sup> Floor Council Chambers, 828 Center Avenue, for the purpose of calling the Board of Review into session during the forty-five day period beginning on the 4<sup>th</sup> Monday of April, pursuant to s. 70.47 (1), Wis. Stats.

Due to the fact the assessment roll is not completed at this time, The Board of Review will be adjourned until the 11<sup>th</sup> day of September, 2024 at 9:00 a.m.

Pursuant to s. 70.47 (2), Wis. Stats.:

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 from the assessor to enter onto property to conduct an exterior view of such property being assessed.

After the first meeting of the Board of Review and before the Board'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 about that person's objection except at a session of the Board.

No person may appear before the Board of Review, testify to the Board by telephone or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board or at least 48 hours before the objection is heard if the objection is allowed under sub. (3) (a), that person provides to the clerk of the Board of Review notice as to whether the person will ask for removal under sub. (6m) (a) and if so, which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.

When appearing before the Board, the 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 that the person used to arrive at the estimate.

No person may appear before the Board of Review, testify to the Board by telephone or object to a valuation; if that valuation was made by the assessor or the objector using the income method; unless the person supplies to the assessor all of the information about income and expenses, as specified in the manual under s. 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, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under s. 19.35 (1).

Pursuant to s. 70.45, Wis. Stats. the assessment roll for the Year 2024 assessment will be open for examination starting July 29, 2024 through August 2, 2024 from 8:30 a.m. – 4:00 p.m.

Contact via email: [Assessor@sheboyganwi.gov](mailto:Assessor@sheboyganwi.gov) or call (920)459-3388 before Open Book ends. Email is preferred.

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

Notice is hereby given this 20<sup>th</sup> day of March, 2024 by:  
Meredith DeBruin, City Clerk

21-121

Item 6.

XI

Gen. Ord. No. 90 - 99 - 00. By Alderperson Graf. February 7, 2000.

AN ORDINANCE creating Section 114-4 of the Sheboygan Municipal Code relating to the confidentiality of information about income and expenses requested by the Assessor in property assessment matters in the City of Sheboygan.

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 COMMON COUNCIL OF THE CITY OF SHEBOYGAN DO ORDAIN AS FOLLOWS:

Section 1. Section 114-4 of the Municipal Code is hereby created to read as follows:

"Sec. 114-4. Confidentiality of income and expense information.

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 use 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), unless a court determines that it is inaccurate, is, per Section 70.47(7)(af), not subject to the right of inspection and copying under Section 19.35(1), Wis. Stats."

Section 2. Severability. If any section or portion of this ordinance 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. Effective Date. This ordinance shall take effect immediately upon passage and publication as provided by law.

*Excess  
Prof /  
Ord. to Pass*

*James J. Schramm*

I HEREBY CERTIFY that the foregoing Ordinance was duly passed by the Common Council of the City of Sheboygan, Wisconsin, on the 21st day of February, 2000.

Dated February 23 2000. Patricia Lohse, City Clerk

Approved February 23 2000. James Schramm, Mayor

Proceedings Published February 26 2000.

Ordinances Published February 26 2000.

Certified February 28 2000 to Atty.; Ord. Book; Mun. Code Corp.

**BOARD OF REVIEW**  
**Procedure for Sworn Telephone or Sworn Written Testimony Requests**

Whereas, §70.47(8), Wis. Stats., authorizes the Board of Review to consider requests from a property owner or the property owner’s representative to testify under oath via a virtual appearance or written statements under oath to the Board of Review and whether to allow the same; 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 form being submitted.

Now, therefore, the Board of Review of the City of Sheboygan, Sheboygan County does hereby adopt as Board of Review policy the following:

**1. PROCEDURE:**

Before the Board of Review (hereinafter BOR) can consider a request from a property owner or the property owner’s representative (hereafter “owner”) to testify virtually (including via telephone or via video conferencing) 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 Objection Form for Real Property Assessment (PA-115A);
- c) A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814);
- d) A list of all witnesses who will testify virtually; and
- e) A copy of all written testimony, exhibits, and other supporting documents.

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 whether 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 method of virtual testimony, with video conferencing preferred over audio-only methods;
- d) Ability of the owner to procure in person oral or virtual testimony and any due diligence exhibited by the owner in procuring such testimony;
- e) Ability to cross-examine the person providing the testimony;
- f) The BOR’s technical capacity to honor the request; and
- g) Any other factors that the BOR deems pertinent to deciding the request.

**3. EFFECTIVE DATE:**

This policy shall be effective upon passage.

Passed on the \_\_\_\_\_ day of \_\_\_\_\_, 2024.

By the Board of Review of the City of Sheboygan

\_\_\_\_\_  
Board of Review Chairperson

Attested by:

\_\_\_\_\_  
Clerk of the Board of Review

**BOARD OF REVIEW**  
**Procedure for Waiver of Board of Review Hearing Requests**

Whereas, §70.47(8m), Wis. Stats., 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 §70.47(8), Wis. Stats., and allow the taxpayer to have the taxpayer’s assessment reviewed under §70.47(13), Wis. Stats.; and

Whereas, §70.47(8m), Wis. Stats., further states that for purposes of this subsection, the Board of Review shall submit the notice of decision under §70.47(12), Wis. Stats., using the amount of the taxpayer’s assessment as established by the municipal assessor as the finalized amount; and

Whereas, §70.47(8m), Wis. Stats., 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 §70.37(3), Wis. Stats., and notwithstanding the time period under §70.37(3)(d), Wis. Stats., the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under §70.37(3)(d), Wis. Stats.

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 Board of Review of the City of Sheboygan, Sheboygan County does hereby adopt as Board of Review policy the following:

1. **PROCEDURE:**

Before the Board of Review (hereinafter 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 Objection 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 a taxpayer or assessor, or at its own discretion is made to waive the hearing of an objection, 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 to waive the hearing:

- a) The owner’s stated reason(s) for the request as indicated on the PA-814;
- b) Fairness to the parties;
- c) Ability of the owner to procure in person oral or virtual testimony and any due diligence exhibited by the owner in procuring such testimony;
- d) Ability to cross-examine the person providing the testimony;
- e) The BOR’s technical capacity to honor the request;
- f) Any other factors that the BOR deems pertinent to deciding the request.

3. **EFFECTIVE DATE:**

This policy shall be effective upon passage.

Passed on the \_\_\_\_\_ day of \_\_\_\_\_, 2024.

By the Board of Review of the City of Sheboygan

\_\_\_\_\_  
Board of Review Chairperson

Attested by:

\_\_\_\_\_  
Clerk of the Board of Review