



VILLAGE OF WATERFORD
BOARD OF REVIEW MEETING

Wednesday, June 24, 2020, 1:00 PM
Village Hall, 123 N. River St., Waterford, WI

1. Call Board of Review to order – Village Clerk
 - a. Roll Call
 - b. Confirmation of appropriate Board of Review and Open Meetings notices
2. Select a Chairperson for Board of Review
3. Verify that at least one member has met the mandatory training requirements
4. Verify that the Village of Waterford has an ordinance (see attached Ordinance #390) for the confidentiality of income and expense information provided to the assessor under state law (sec. 70.47(7)(af))
5. Review of new laws
6. Review of adopted policy regarding the procedure for sworn telephone testimony and sworn written testimony
7. Review of adopted policy regarding the procedure for waiver of Board of Review hearing requests
8. Filing and summary of Annual Assessment Report by Assessor's Office
9. Receipt of the Assessment Roll by clerk from the Assessor
10. Receive the sworn statements from the clerk
11. Review the Assessment Roll and Perform Statutory Duties:
 - Examine the Roll
 - Correct description or calculation errors
 - Add omitted property
 - Eliminate double assessed property
12. Discussion/Action – Certify all corrections of error under state law
13. Discussion/Action – Verify with the assessor that open book changes are included in the assessment roll
14. Allow taxpayers to examine assessment data
15. Review Objection Notices
16. Proceed to hear objections, if any, and if proper notice/waivers given unless scheduled for another date.
17. Deliberations and Decisions on Objections
18. Consider/act on scheduling additional Board of Review Date(s)
19. Adjourn (to future date if necessary)

Rachel Ladewig
Village Clerk

Public Notice

Questions regarding the nature of the agenda items or more detail on the agenda items listed above scheduled to be considered by the governmental body listed above can be directed to Zeke Jackson, Village Administrator at 920-421-4457 or at zjackson@waterfordwi.org. It is possible that members of and possibly a quorum of members of other 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. Upon reasonable notice, a good faith effort will be made to accommodate the needs of disabled individuals through sign language interpreters or other auxiliary aid at no cost to the individual to participate in public meetings. Due to the difficulty in finding interpreters, requests should be made as far in advance as possible preferably a minimum of 48 hours. For additional information or to request this service, contact the Village Staff at 262-534-7912, or by writing to the Village Administrator at the Village Administration Building, 123 N. River St, Waterford WI, 53185 Copies of reports and other supporting documentation are available for review at the Village Administrator's Office, Administration Building, 123 N. River St, Waterford WI 53185 during operating hours. (8 a.m. – 5 p.m. weekdays).

Posted: 6/17/20; 1:00 p.m.

Affidavit of Printing State of Wisconsin

County of Racine

City of Waterford

Southern Lakes Newspapers, LLC, certifies that it is the publisher of the Waterford Post; that such paper is a secular newspaper of general circulation in said county; that it is printed and published in the village/city, county and state aforesaid. It hereby further certifies that a notice, of which the attached notice is a true copy, has been legally published in said newspaper 1 time(s) for 1 consecutive week(s); That the first publication was on the 8th day of May, 2020; The last publication was on the 8th day of May, 2020.

Signed 

By Denelle Janssen, for Southern Lakes Newspapers, LLC

Subscribed and sworn to before me this

8 day of May.



Notary Public, State of Wisconsin

My commission expires 11/20/22



TO VILLAGE OF WATERFORD PROPERTY OWNERS PUBLIC NOTICE OF OPEN BOOK

Notice is hereby given that the 2020 property assessments for the Village of Waterford, Racine County, will be available for the public to review from May 28th,

2020 through June 2nd, 2020, on our Village Website at www.waterfordwi.org. If you do not have internet access, please contact the Village Clerk and arrangements will be made to send you the information you are looking for. Due to the COVID-19 Pandemic, OPEN BOOK will be held remotely this year. The Assessor will be holding remote open book conferences on Thursday, May 28th, 2020, from 5:00 p.m. to 7:00 p.m. and Tuesday, June 2nd, 2020, from 10:00 a.m. to 2:00 p.m., by way of phone or email. Appointments with the Assessor may be made prior to May 28th by calling Dan McHugh, Affiliated Property Valuation Services, LLC, at 608-436-3038 or emailing at APVS-Dan@yahoo.com. Instructional material about the assessment and Board of Review procedures will be available at that time. See the Wisconsin Department of Revenue website for information on how to file an objection and the Board of Review procedures under Wisconsin law.

Rachel Ladewig, Clerk
Village of Waterford

(Published in Waterford Post
May 8, 2020
WNAXLP - 373198)

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Signed Laurie Tanley
By Laurie Tanley, for Southern Lakes Newspapers, LLC

Subscribed and sworn to before me this
29 day of May.

Karen Whittington

Notary Public, State of Wisconsin

My commission expires 1/20/22



NOTICE OF THE BOARD OF REVIEW VILLAGE OF WATERFORD

STATE OF WISCONSIN
Village of Waterford
Racine County

NOTICE IS HEREBY GIVEN that the BOARD OF REVIEW for the Village of Waterford, Racine County, Wisconsin shall hold its meeting on the 24th day of June 2020 starting at 1:00 p.m. at the Waterford Village Hall, 123 North River Street, Waterford.

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

1. 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 the person's objection, except at a session of the board. 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's first scheduled meeting, the objector provides to the board's 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 shall waive that requirement during the first 2 hours of the board's first scheduled meeting, and the board 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 clerk of the board of review within the first 2 hours of the board's

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Signed 

By Denelle Janssen, for Southern Lakes Newspapers, LLC

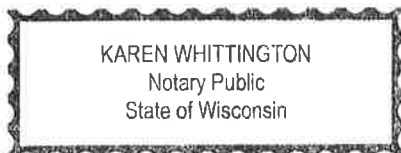
Subscribed and sworn to before me this

8 day of May.



Notary Public, State of Wisconsin

My commission expires 1/20/22



BOARD OF REVIEW Notice of Adjourned Meeting

Village of Waterford,
Racine County

The Board of Review, having met on the 27th day of April, 2020 at 6:30 p.m. at the Waterford Village Hall, 123 N. River Street, for the purpose of calling the Board of Review into session during the 45 day period beginning on the 4th Monday of April,

pursuant to Wis. Stat. §70.47(1), is hereby providing notice, as allowed under Wis. Stat. §70.47(3)(aL)2, that the Board voted to adjourn until the 24th day of June, 2020 at 1:00 p.m. due to the current public health crisis related to COVID-19.

Additional notice of the reconvened Board of Review, as required under Wis. Stat. §70.47(2), will be provided in advance of the meeting.

Notice is hereby given this 8th day of May, 2020 by:

Rachel Ladewig
Village Clerk

(Published in Waterford Post
May 8, 2020
WNAXLP - 372824)

ORDINANCE NO. 390

The Village Board of the Village of Waterford, Racine County, Wisconsin, do ordain as follows:

I. That Chapter 1 of the Municipal Code of the Village of Waterford, Racine County, Wisconsin, **General Government**, Section 1.17, **Assessor**, subsection (1), **Election and Term**, is hereby amended as follows:

1.17 ASSESSOR. (1) ELECTION AND TERM. See § 1.01(12).

II. Further, that Chapter 1 of the Municipal Code of the Village of Waterford, Racine County, Wisconsin, **General Government**, Section 1.17, **Assessor**, is hereby amended so as to add the following subsection:

1.17 ASSESSOR. (4) CONFIDENTIALITY OF INCOME AND EXPENSE INFORMATION. Whenever the Assessor, in the performance of his or her duties, requests and obtains income and expense information pursuant to Wis. Stat. § 70.47(7)(af), 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 said information may be revealed to and used by persons: in the discharge 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 an Assessor under Wis. Stat. § 70.47(7)(af), unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. § 19.35(1).

III. Further, that Chapter 1 of the Municipal Code of the Village of Waterford, Racine County, Wisconsin, **General Government**, Section 1.55, **Limitations on Right to Access**, subsection (1), is hereby amended so as to add the following subsection:

(1) (e) Certain records of the Assessor obtained pursuant to Wis. Stat. § 70.47(7)(af); see section 1.17(4) of this Municipal Code.

IV. It is further ordained that this ordinance shall become effective from and after its passage and publication as required by law. All other language as contained in Chapter 1 of the Municipal Code of the Village of Waterford shall remain without change and in full force and effect.

Introduced: February 14, 2000

Passed and adopted: February 28, 2000

BY ORDER OF THE VILLAGE BOARD

Robert B Tindall
Robert B. Tindall, President

ATTEST:

Frankie P. Brezinski

Frankie P. Brezinski
Clerk-Treasurer

Drafted By:

Thomas C. Kircher
Village Attorney

BOARD OF REVIEW POLICY ON PROCEDURE FOR SWORN TELEPHONE OR SWORN WRITTEN TESTIMONY REQUESTS

WHEREAS, sec. 70.47(8), Wis. Stat. 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 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 Village Board of Review of the Village of Waterford, Racine County does not 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 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 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).

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) Ability of the owner to procure in person oral 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.

Not Adopted on the 19th day of November, 2015.

By the Board of Review of the Village of Waterford.

Board of Review Chairperson – Thomas E. Roanhouse

Attested by:

Clerk of the Board of Review – Carrie Orlovsky

**VILLAGE OF WATERFORD BOARD OF REVIEW POLICY ON
PROCEDURE FOR WAIVER OF BOARD OF REVIEW HEARING REQUESTS**

Whereas, Wis. Stat. s. 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. S. 70.47(8) and allow the taxpayer to have the taxpayer's assessment reviewed under sec. 70.47(13), and

Whereas, Wis. Stat. s 70.47(8m) further states that the Board of Review shall submit the notice of decision under Wis. Stat. S. 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. s 70.47(8m) further states that if the Board of Review waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under Wis. Stat. s. 70.37(3). And notwithstanding the time period stated under Wis. Stat. s 70.37(3)(d), the taxpayer is allowed 60 days from the notice of hearing waiver within which to commence an action under Wis. Stat. s. 70.37(3)(d); and

Whereas, the Department of Revenue has indicated 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 Village Board of Review of the Village of Waterford, Racine County does hereby adopt as Board of Review policy the following:

1. Procedure

Before the Board of Review (hereinafter BOR) can consider a request to waive a hearing of an objection from a taxpayer or assessor or at its own discretion, 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 consideration of a waiver of the hearing of an objection or a hearing on an objection will be scheduled.

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 benefits or detriments to the BOR process;
- b) The benefits or detriments of having a record of proceedings for the Court review;
- c) The ability of any participant to cross examine the person providing the testimony;
- d) Any other factors that the BOR deems pertinent to deciding whether to waive the hearing.

3. Effective Date

The policy shall be effective upon passage.

Passed on the 19th day of November, 2015.

By the Board of Review of the Village of Waterford.

Board of Review Chairperson – Thomas E. Roanhouse

Attested by

Clerk, of the Board of Review - Carrie Orlovsky