



VILLAGE OF WATERFORD
BOARD OF REVIEW MEETING

Wednesday, April 28, 2021, 3:00 PM
Village Hall, 123 N. River St., Waterford, WI

1. Roll Call
2. Confirmation of appropriate Board of Review and Open Meeting notices
3. Elect a Chairperson for Board of Review
4. Verify that at least one member has met the mandatory training requirements
5. 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))
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. Assessor – 2021 Assessment Update
9. New Business
10. Recess and or adjourn to a later date, tentatively set for August 16, 2021 @ 10:00 AM.

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: 4/23/21; 1:00 p.m.

Village of Waterford
Board of Review Notice

NOTICE IS HEREBY GIVEN, that pursuant to Section 70.47(1), Wisconsin Statutes, the Board of Review for the Village of Waterford will meet on Wednesday, April 28th, 2021 at 3:00 pm. The meeting will take place in the Waterford Village Hall, located at 123 N River Street, Waterford, Wisconsin. The Board of Review will meet and adjourn to a future date because, at this time, the assessment rolls are not completed. No appeals may be filed and no testimony will be heard.

Rachel Ladewig, Village Clerk

Publish April 16, 2021

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