



Notice is hereby given according to State Statutes that the BOARD OF REVIEW of the Village of Hobart will meet Thursday, June 2, 2021. NOTICE OF POSTING: Posted this 6th day of May at the Hobart Village Office, 2990 S. Pine Tree Rd and on the village's website.

MEETING NOTICE – BOARD OF REVIEW

Date/Time: Thursday, June 2, 2022 (8:00 A.M.)

Location: Village Office, 2990 South Pine Tree Road

1. Call to Order/Roll Call
2. Certification of the meeting law agenda requirements and approval of the agenda
3. Approval of Minutes – September 2, 2021
4. Confirmation of appropriate BOR and Open Meeting Notices
5. Select a Chairperson and Vice-Chairperson for BOR
6. Verify that at least one BOR member has met the mandatory training requirements
7. Verify that the Village has an ordinance on the confidentiality of income and expense information provided to the Assessor under Wis. Stat. § 70.47(7)(af)
8. Adoption of policy regarding the procedure for sworn telephone testimony and sworn written testimony
9. Adoption of policy regarding the procedure for waiver of BOR hearing requests
10. Filing and summary of Annual Assessment Report by the Assessor's Office
11. Receipt of the Assessment Roll and sworn statements from the Clerk
12. Verify with the Assessor that open book changes are included in the assessment roll
13. Review the Assessment Roll and perform statutory duties:
 - a. Examine the roll,
 - b. Correct description or calculation errors,
 - c. Eliminate double assessed property.
14. Certify all corrections of error under Wis. Stat. § 70.43
15. Allow taxpayers to examine assessment data
16. Consideration of the following:
 - 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. Subpoena requests
 - e. Act on any other legally allowed or required BOR matters
17. Review notices of intent to file objection
18. Hear Objections
19. Schedule additional BOR Dates
20. Adjourn (to future date if necessary)

BOARD MEMBERS: Rich Heidel, Dave Dillenburg, Tim Carpenter, Vanya Koepke, Tammy Zittlow

NOTE: All agenda and minutes of Village meetings are online: www.hobart-wi.org. Any person wishing to attend, who, because of disability requires special accommodations, should contact the Village Clerk-Treasurer at 920-869-1011 with as much advanced notice as possible. Notice is hereby given that action by the Board may be considered and taken on any of the items described or listed in this agenda. There may be Board members attending this meeting by telephone if necessary.

1. Call to Order, Roll Call:

The meeting was called to order by Rich Heidel at 10:01 am. Roll call: Debbie Schumacher, aye; Ed Dainoff, aye; Dave Willenburg, aye; Jim Carpenter, excused. Mike Menor, Village Assessor, and Erica Berger, Clerk/Treasurer, were also present.

2. Certification of Open Meeting and Agenda Requirements and Approval of Agenda:

Motion by Rich Heidel, second by Ed Dainoff, to approve the agenda as presented. The motion passed unanimously.

3. Approval of Minutes:

Motion by Ed Dainoff, second by Dave Willenburg, to approve the meeting minutes from May 4, 2021. Debbie Schumacher abstained from the vote. The motion passed unanimously.

4. Select Chair and Vice-Chair for the Board of Review:

The chair and vice-chair were selected at the May 4th Board of Review meeting.

5. Verify that a Member had met the Mandatory Training Requirements:

Erica Berger confirmed that Rich Heidel and Ed Dainoff have completed 1 year training in 2021 and the affidavits were submitted to the Department of Revenue as required.

6. Receipt of the Assessment Roll from the Assessor:

Mike Menor turned over the 2021 Assessment Roll to Clerk/Treasurer, Erica Berger, who signed the affidavits.

7. Review the Assessment Roll and Perform Statutory Duties:

The roll was reviewed by all members of the board.

8. Certify all Corrections of Error Under State Law:

There were no corrections made during Board of Review.

9. Verify that Open Book Changes are Included in the Assessment Roll:

Mike Menor verified that all open book changes were complete, and the roll was up to date.

10. Allow Taxpayers to Examine Assessment Data:

There were no taxpayers present at the 2021 Board of Review.

11. Review Notices of Intent to File an Objection:

There were no notices filed with the clerk's office before the 4-hour deadline for the 2021 Board of Review.

12. Hear Objections:

There were no taxpayers present at the 2021 Board of Review.

13. Scheduled Additional Board of Review Dates:

No additional dates are necessary; no taxpayers have submitted any forms for objections.

14. Meeting Adjournment:

Motion made by Debbie Schumacher, second by Ed Dainoff, to adjourn the 2021 Board of Review. All in favor. Motion carried. Meeting adjourned at 10:01am.

STATE OF WISCONSIN

VILLAGE OF HOBART, BROWN COUNTY

Pursuant to Wis. Stat. § 70.45, the assessment roll for the Year 2022 assessment will be open for examination starting on the 26th day of May 2022 at 8:00 a.m. until 3:30 p.m., Monday through Friday.

Additionally, the assessor shall be available at the Village Office (2990 S. Pine Tree Road, Hobart WI 54155) on May 26, 2022, from 8:00 a.m. until 10:00 a.m. 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

Notice is hereby given that the Board of Review for the Village of Hobart, Brown County, Wisconsin, shall hold its first meeting on June 2, 2022, at 8:00 a.m. at the Village Office (2990 S. Pine Tree Road, Hobart WI 54155). 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 objections, 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 on 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 objections 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 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 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 no later than 7 days before the first meeting of the Board of Review, the person supplies the assessor with all the information about income and expenses that the assessor requests, as specified in Assessor's Manual under Wis. Stat. § 73.03(2a). The Village of Hobart 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 this 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 assistant, or advanced practice nurse prescriber certified under Wis. Stat. § 441.16(2) 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 provided a reasonable estimate of the length of time the hearing will take.

Notice is hereby given this 6th day of May 2022 by:

Erica Berger – Village of Hobart Clerk-Treasurer



Board of Review Member Training Affidavit

This affidavit confirms that one or more Board of Review (BOR) voting members attended training before the BOR met, satisfying state law (sec. 70.46(4), Wis. Stats.).

STATE OF WISCONSIN

County of BROWN

Co-muni code 05126

I, Erica Berger, the clerk for the VILLAGE OF HOBART,

swear the following BOR voting member(s), who represent(s) the municipality's chief executive officer or the officer's designee(s), attended a Wisconsin Department of Revenue approved BOR training program before the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

BOR member(s) and attendance date:

<u>TAMMY ZITTLow</u>	<u>04/25/2022</u>
Name	Date
<u>VANYA KOEPKE</u>	<u>04/25/2022</u>
Name	Date
<u>ERICA BERGER</u>	<u>04/25/2022</u>
Name	Date

05-02-2022 09:25 AM

Date electronically filed

erica@hobart-wi.org

Clerk email



Board of Review Member Training Affidavit

Preparer Information

Name Erica Berger	Title Clerk/Treasurer
Email erica@hobart-wi.org	Phone 920-869-3802

Signature Statement

Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

YES NO

Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code: 05126
Submission date: 05-02-2022 09:25 AM
Confirmation: PA10720220109O1651501539900
Submission type: ORIGINAL

§ 54-4. Confidentiality of income and expense information.¹

Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information pursuant to § 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 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 the Assessor under § 70.47(7)(af), unless a court determines that it is inaccurate, is, per § 70.47(7)(af), not subject to the right of inspection and copying under § 19.35(1), Wis. Stats.

1. Editor's Note: Added at time of adoption of Code (see Ch. 1, General Provisions, Art. III).



**VILLAGE OF HOBART – 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 Sworn Written Statement for being considered;

NOW, THEREFORE, The Board of Review of the Village of Hobart, Brown 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 Board of Review may consider any or all the following factors when deciding whether to grant or deny the request:

- a) The property owner’s stated reasons(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 2nd day of June 2022.

By the Board of Review of the Village of Hobart

Board of Review Chairperson

Board of Review Clerk



**VILLAGE OF HOBART – 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(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 for the taxpayer’s assessment as established by the municipal assess as the finalized amount; and

WHEREAS, Wis. Stat. § 70.47(8m) further states that for the 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); 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 Village of Hobart, Brown County, hereby adopts the following policy:

1. PROCEDURE:

Before the Board of Review (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 filed 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 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; and
- 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 2nd day of June 2022.

By the Board of Review of the Village of Hobart

Board of Review Chairperson

Board of Review Clerk