

MEETING: REGULAR MEETING OF THE BOARD OF REVIEW
DATE & TIME: Wednesday, June 4, 2025 at 10:00 AM
LOCATION: Germantown Village Hall Board Room
N112 W17001 Mequon Road

NOTICE: Citizens not wishing to attend the meeting personally or virtually may submit any public comments by sending an email to comments@germantownwi.gov by 4 p.m. on the day of the meeting so that it can be provided to the members of the body for their consideration. Previously recorded Village Board Meeting Videos can be viewed at https://www.youtube.com/channel/UCOYp0EgELzTCa9X_iCohyhQ.

AGENDA

- I. CALL TO ORDER:**
- II. ROLL CALL:**
- III. CONFIRMATION OF APPROPRIATE BOARD OF REVIEW AND OPEN MEETINGS NOTICES:** *This meeting has been given public notice in accordance with Section 19.83 and 19.84, Wis. Stats, in such form that will apprise the general public and news media of subject matter that is intended for consideration and action.*
 - A. Open Book Notice and Two Hour Meeting Notice
- IV. VERIFICATION OF TRAINING:**
- V. SELECT A BOARD OF REVIEW CHAIRPERSON:**
- VI. SELECT A BOARD OF REVIEW VICE- CHAIRPERSON:**
- VII. APPROVAL OF MINUTES:**
 - A. Regular Meeting held October 10, 2024 (FORTHCOMING).
- VIII. VERIFICATION OF AN ORDINANCE FOR CONFIDENTIALITY OF INCOME AND EXPENSE INFORMATION:** *Under State Law - sec. 70.17(7)(af)*
 - A. Village of Germantown Municipal Code 1.11(3)
- IX. CHAIRPERSON AND BOARD OF REVIEW CLERK TO OUTLINE BOARD OF REVIEW HEARING PROCEDURES:**
 - A. Waiver Policy
 - B. Telephone Testimony Policy
- X. ASSESORS REPORT:**
- XI. REVIEW OF NEW LAWS:**
- XII. RECEIPT OF THE 2025 ASSESSMENT ROLL BY THE CLERK AND SWORN AFFIDAVIT FROM THE ASSESSOR:**
- XIII. REVIEW THE 2025 ASSESSMENT ROLL AND PERFORM STATUTORY DUTIES:**
 - A. Examine the roll
 - B. Correct description or calculation errors (if warranted)
 - C. Add omitted property(ies) (if warranted)
 - D. Eliminate double assessed property(ies) (if warranted)
- XIV. DISCUSSION/ACTION - CERTIFY ALL CORRECTIONS OF ERROR UNDER STATE LAW:** *sec 70.43, Wis. Stats.*

- XV. DISCUSSION/ACTION - VERIFY WITH THE ASSESSOR THAT OPEN BOOK CHANGES ARE INCLUDED IN THE ASSESSMENT ROLL PRESENTED:**
- XVI. ALLOW TAXPAYERS TO EXAMINE ASSESSMENT DATA:**
- XVII. 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 Board of Review hearing waiver to allow the property owner, its representative, or agent, an appeal directly to circuit court.
 - C. Requests for sworn telephone testimony and sworn written testimony.
 - D. Subpoena requests.
 - E. Action on any other legally allowed or required Board of Review matters.
- XVIII. REVIEW NOTICES OF INTENT TO FILE OBJECTION:**
- XIX. PROCEED TO HEAR OBJECTIONS: *If any and if proper notice/waivers given, unless scheduled for another date.***
 - A. Objections to Real Property
- XX. CONSIDERATION OF ASSESSOR'S SUBPOENA(S): *As needed.***
- XXI. DISCUSSION/ACTION ON SCHEDULING ADDITIONAL BOARD OF REVIEW DATE(S): *If needed.***
- XXII. DISCUSSION/ACTION TO APPROVE THE 2025 ASSESSMENT ROLL AS CORRECTED BY THE ASSESSOR: *If corrections were made***
- XXIII. ADJOURNMENT: *To a future date (if necessary) or if none, adjourn sine die.***

UPON REASONABLE NOTICE, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, please contact the Village Clerk at (262)250-4745 at least 2 days prior to the meeting.

Notice is hereby given that a possible quorum of other boards, committees, and/or commissions may attend this meeting to gather information about an item over which they have decision-making responsibility. This may constitute a meeting of these bodies per State ex rel. Badke v Greendale Village Board, even though these bodies will not take formal action at this meeting.

STATE OF WISCONSIN
VILLAGE OF GERMANTOWN
WASHINGTON COUNTY

NOTICE THAT THE ASSESSMENT ROLL IS OPEN FOR EXAMINATION AND OPEN BOOK

Pursuant to Wis. Stat. § 70.45, the assessment roll for the Year 2025 assessment will be open for examination at the Village Clerk's Office starting on the 14th day of May 2025 at 8:00am until 4:30pm, during normal business hours.

Additionally, the Assessor shall be available at the Village of Germantown in the Village Board Room (N112W17001 Mequon Rd) from 4:00pm to 6:00pm on May 14, 2025. 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 Village of Germantown, Washington County, Wisconsin shall hold its first meeting on Thursday, June 4, 2025, from 10:00am to 12:00pm, at Village of Germantown Village Hall Board Room, N112W17001 Mequon Rd, Germantown WI 53022). 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 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 Germantown 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 a letter from a physician, 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 provides a reasonable estimate of the length of time the hearing will take.

8. 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 of the assessor to enter onto property to conduct an exterior view of the real or personal property being assessed.

Notice is hereby given this 23rd day of April 2025 by Donna Ott, Village Clerk.

1.11 - VILLAGE ASSESSOR.

- (1) **APPOINTMENT AND TERM.** (Am. Ord. #14-17) The Village Assessor shall be appointed by the Village President, subject to confirmation by the Village Board, for an indefinite term. In the event that the appointed Assessor is an outside firm or individual, the terms of such appointment may, by contract approved by the Village Board, provide for employment terms different than as dictated by this Code.
- (2) **DUTIES.** The Village Assessor shall be responsible for the determination of all real and personal property assessments for the purpose of taxation within the Village, and for the preparation and maintenance of related forms and records as required by the Wisconsin Statutes, the Wisconsin Department of Revenue, Village ordinances and the Village Administrator.
- (3) **CONFIDENTIALITY OF INCOME AND EXPENSES INFORMATION.** (Cr. Ord. #3-00) 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 expenses 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 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 § 70.47(7)(af), Wis. Stats., is not subject to the right of inspection and copying under § 19.35(1), Wis. Stats., unless a court determines that it is inaccurate.

State law reference—Village assessor, Wis. Stats. § 61.27.

STATE OF WISCONSIN VILLAGE OF GERMANTOWN WASHINGTON COUNTY
BOARD OF REVIEW

PROCEDURE FOR CONSIDERING REQUESTS UNDER
WIS. STAT. § 70.47(8m) TO WAIVE A BOARD OF REVIEW HEARING

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 § 70.47(8) thereby allowing the taxpayer to have the taxpayer's assessment reviewed under § 70.47(13); and

WHEREAS, Wis. Stat. § 70.47(8m) further states that, in cases where the Board of Review grants a waiver, 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, 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 § 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 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 Germantown, Washington County does hereby adopt as a policy of the Board the following:

1. PROCEDURE:

- a. Before the Board of Review (hereinafter BOR) can consider, in its sole discretion, a request for a waiver, the taxpayer or its agent (hereinafter "Taxpayer") must first complete and file with the Clerk of the BOR the following documents:
 - i. A timely Notice of Intent to Appear at BOR; and
 - ii. A timely Objection Form for Real Property Assessment (PA-115A);

If the Taxpayer fails to file the aforementioned documents as required, no hearing will be scheduled on the objection.

- b. For requests for a waiver made by the Taxpayer, the Taxpayer shall file a fully completed Request for Waiver of Board of Review (BOR) Hearing

(Form PA-813) with the clerk of the BOR not later than end of the first 2 hours of the BOR's first scheduled meeting.

- c. For requests for a waiver made by the Assessor, such request shall be made in writing not later than 24 hours before the scheduled hearing for the objection except in extraordinary circumstances.
 - d. The BOR may, at any time before a hearing is commenced, make a motion to waive the hearing using the same criteria specified below.
2. CRITERIA: If the Taxpayer files the aforementioned documents as required and a request is made to waive the hearing of an objection, the BOR may use any or all of the following criteria and 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 providing the testimony;
 - e. Any other factors that the BOR deems pertinent to deciding whether to waive the hearing.
3. PRECEDENT: Any decision by the BOR pursuant to this procedure shall not create any precedent.
4. EFFECTIVE DATE: This policy shall be effective upon passage.

Passed on the _____ day of June, 2015.

GERMANTOWN BOARD OF REVIEW

, Chairman

ATTEST

Barbara K.D. Goeckner, Clerk

STATE OF WISCONSIN VILLAGE OF GERMANTOWN WASHINGTON COUNTY
BOARD OF REVIEW

PROCEDURE FOR SWORN TELEPHONE OR WRITTEN TESTIMONY
BEFORE THE BOARD OF REVIEW

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 written statements under oath to the Board of Review and whether to allow the same;

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 a Sworn Written Statement form being submitted; and

WHEREAS, the Board of Review in the interests of avoiding any undue surprise or prejudice surrounding testimony at Board of Review hearings;

NOW, THEREFORE, the Board of Review of the Village of Germantown, Washington County does hereby adopt as a policy of the Board 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 (hereinafter "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 (Form 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, in its sole discretion, 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 form 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. PRECEDENT: Any decision by the BOR pursuant to this procedure shall not create any precedent.
4. EFFECTIVE DATE: This policy shall be effective upon passage.

Passed on the _____ day of June, 2015.

GERMANTOWN BOARD OF REVIEW

, Chairman

ATTEST

Barbara K.D. Goeckner, Clerk