

Office of the Clerk/Treasurer

W240N3065 Pewaukee Road
Pewaukee, WI 53072
(262) 691-0770 Fax 691-1798

REVISED

**BOARD OF REVIEW
MEETING NOTICE AND AGENDA**

Wednesday, May 18, 2022

10:00 AM

Common Council Chambers ~ Pewaukee City Hall
W240 N3065 Pewaukee Road ~ Pewaukee, Wisconsin

-
1. Call to Order and Pledge of Allegiance
 2. Confirmation of Appropriate Board of Review and Open Meeting Notices [Tarczewski]
 3. Swear in Board Members [Tarczewski]
 4. Discussion and Possible Action to Select the Chairperson for the 2022 Board of Review [Tarczewski]
 5. Discussion and Possible Action to Select the Vice-Chairperson for the 2022 Board of Review [Chairperson]
 6. Verify Which Member have Met the Mandatory Training Requirements [Tarczewski]
 7. Verify the City of Pewaukee has an Ordinance for the Confidentiality of Income and Expense Information Provide to the Assessor Under State Law Section 70.47(7)(af) [Tarczewski]
 8. Discussion and Possible Action to Waive Objections Directly to the Circuit Court [Tuff]
 - 8.1 Parkside of Arbor View, LLC - W232 N3471 Hunters Ridge Rd (PWC 0908-996)
 - 8.2 Parkside of Legacy, LLC - N26 W26511 College Avenue (PWC 0931-999-014)
 - 8.3 Richard Carr - W268 N2433 Meadowbrook Road (PWC 0931-972)
 9. Receive Assessment Roll from the City Assessor [Tuff]
 10. Review the Assessment Roll and Perform Statutory Duties [Tuff / Aho]
 11. Discussion and Possible Action to Certify all Corrections of Error Under State Law - Section 70.43, Wisconsin Statutes
 - 11.1 **Correct Description or Calculation Errors**
 - 11.1.1 2022 Real Estate Property for 2 Dice 4 U LLC - W220 N1563 Jericho Court (PWC 0960-999-009)
 - 11.1.2 2022 Personal Property for Muzatko Concrete Inc. W228 N2792 Duplainville Road (PWC M537)
 - 11.2 **Add Omitted Property**
 - 11.2.1 2021 Personal Property for Clear Choice Management Services LLC - N19 W24133 Riverwood Drive - Unit 100 (PWC C580)
 - 11.3 **Eliminate Double Assessed Property**

11.3.1 2022 Personal Property for Waukesha Bearing Corp. - W231 N2811 Roundy Circle East (PWC W477)

12. Discussion and Possible Action Verifying Open Book Changes are Included in the Assessment Roll [Tuff]
13. Discussion and Possible Action Regarding Stipulations
14. Discussion and Possible Action Regarding Subpoena Requests
15. Discussion and Possible Action to Schedule Additional Board of Review Meeting Date(s)
16. Adjourn until 1:00 p.m. on Wednesday, May 18th, 2022.

Kelly Tarczewski
Clerk/Treasurer

May 17, 2022

NOTICE

It is possible that members of other governmental bodies of the municipality may be in attendance to gather information that may form a quorum. At the above stated meeting, no action will be taken by any governmental body other than the governmental body specifically referred to above in this notice.

Any person who has a qualifying disability under the Americans with Disabilities Act that requires the meeting or materials at the meeting to be in an accessible format must contact the Clerk/Treasurer, Kelly Tarczewski, at (262) 691-0770 three business days prior to the meeting so that arrangements may be made to accommodate your request.

**CITY OF PEWAUKEE
BOARD OF REVIEW AGENDA ITEM 2.**

DATE: May 18, 2022

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Confirmation of Appropriate Board of Review and Open Meeting Notices [Tarczewski]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

**CITY OF PEWAUKEE
BOARD OF REVIEW AGENDA ITEM 3.**

DATE: May 18, 2022

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Swear in Board Members [Tarczewski]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

**CITY OF PEWAUKEE
BOARD OF REVIEW AGENDA ITEM 4.**

DATE: May 18, 2022

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Discussion and Possible Action to Select the Chairperson for the 2022 Board of Review [Tarczewski]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

**CITY OF PEWAUKEE
BOARD OF REVIEW AGENDA ITEM 5.**

DATE: May 18, 2022

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Discussion and Possible Action to Select the Vice-Chairperson for the 2022 Board of Review [Chairperson]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

**CITY OF PEWAUKEE
BOARD OF REVIEW AGENDA ITEM 6.**

DATE: May 18, 2022

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Verify Which Member have Met the Mandatory Training Requirements [Tarczewski]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

ATTACHMENTS:

Description

DOR Report 4.19.2022



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 WAUKESHA

Co-muni code 67270

I, Kelly Tarczewski, the clerk for the CITY OF PEWAUKEE,
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:

GWEN ROBINSON	04/19/2022
Name	Date
JOSH FIGURSKI	04/19/2022
Name	Date
JIM JAESCKE	04/19/2022
Name	Date
WALT CHRISTIANSEN	04/19/2022
Name	Date
ANN GOLOMBOWSKI	04/19/2022
Name	Date
04-20-2022 09:57 AM	
Date electronically filed	
tarczewski@pewaukee.wi.us	
Clerk email	



Board of Review Member Training Affidavit

Preparer Information

Name Kelly Tarczewski	Title Clerk/Treasurer
Email tarczewski@pewaukee.wi.us	Phone 262-691-0770

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: 67270

Submission date: 04-20-2022 09:57 AM

Confirmation: PA10720221818O1650466636844

Submission type: ORIGINAL

**CITY OF PEWAUKEE
BOARD OF REVIEW AGENDA ITEM 7.**

DATE: May 18, 2022

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Verify the City of Pewaukee has an Ordinance for the Confidentiality of Income and Expense Information Provide to the Assessor Under State Law Section 70.47(7)(af) [Tarczewski]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

ATTACHMENTS:

Description

Ordinance 00-3

Attorney Opinion

ORDINANCE 00-3

AN ORDINANCE RELATING TO THE CONFIDENTIALITY OF INFORMATION ABOUT INCOME AND EXPENSES REQUESTED BY THE ASSESSOR IN PROPERTY ASSESSMENT MATTERS IN THE CITY OF PEWAUKEE

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 Pewaukee, Waukesha County, Wisconsin, DO ORDAIN AS FOLLOWS:

SECTION 1: 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 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 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

The several sections of this ordinance are declared to be severable. If any section or portion thereof 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

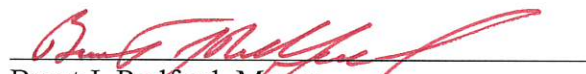
This ordinance shall take effect immediately upon passage and posting or publication as provided by law.

Dated this 3 day of April, 2000.

COMMON COUNCIL OF THE CITY OF PEWAUKEE
WAUKESHA COUNTY, WISCONSIN

Attest:


Sandra J. Salbashian, Clerk/Treasurer


Brent J. Redford, Mayor

Tarczewski, Kelly

From: Luke Martell <lmartell@ammr.net>
Sent: Thursday, April 21, 2022 4:28 PM
To: Tarczewski, Kelly
Cc: Stan Riffle; Tuff, Rhett
Subject: Re: Assessor Confidentiality

Kelly,

I have reviewed the City's Assessor Confidentiality Ordinance and compared it with current state statutes and Department of Revenue guidance on this issue. It is my opinion that the ordinance remains valid and consistent with state law and does not need to be updated or revised at this time.

Please let me know if you have any further questions.

Thanks,

Luke

LUKE A. MARTELL

Municipal LAW
& LITIGATION GROUP

730 N. Grand Avenue
Waukesha, WI 53186
Phone: (262) 548-1340
Direct: (262) 806-0219
Fax: (262) 548-9211
Email: lmartell@ammr.net
www.ammrlsc.net

**CITY OF PEWAUKEE
BOARD OF REVIEW AGENDA ITEM 8.**

DATE: May 18, 2022

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Discussion and Possible Action to Waive Objections Directly to the Circuit Court [Tuff]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

**CITY OF PEWAUKEE
BOARD OF REVIEW AGENDA ITEM 9.**

DATE: May 18, 2022

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Receive Assessment Roll from the City Assessor [Tuff]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

**CITY OF PEWAUKEE
BOARD OF REVIEW AGENDA ITEM 10.**

DATE: May 18, 2022

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Review the Assessment Roll and Perform Statutory Duties [Tuff / Aho]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

**CITY OF PEWAUKEE
BOARD OF REVIEW AGENDA ITEM 11.**

DATE: May 18, 2022

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Discussion and Possible Action to Certify all Corrections of Error Under State Law - Section 70.43, Wisconsin Statutes

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

ATTACHMENTS:

Description

Omitted Taxes

Correction of Error Revised

2022 OMITTED PROPERTY ROLL (SEC. 70.44, WIS. STATS.)
 (Year) **(Also see sec. 74.315, Wis. Stats.)**

	(a) Parcel / Account Number Property Location & School Code Owner's Name, Street Address, City, State, Zip (1)	(b) Year Omitted (2)	(c) Assessed Value of Omitted Real Estate	(d) Assessed Value of Omitted Personal Property	(e) Net Mill Rate for Year of Omission	(f) Net Taxes (3)	(g) L - Lottery & Gaming credit F - First Dollar Credit T - Total Credit (4)	(h) Total General Taxes Due (5)	(i) Special Assessments, Special Charges or Special Taxes
1	PWC C580 N19 W24133 Riverwood Dr Unit 100 Clear Choice Management Services LLC 8350 E Crescent Pkwy Ste 300 Greenwood Village, CO 80111	2021	0	1,087,100	0		L- 0.00 F- 0.00 T- 0.00	0.00	
2			0	0	0		L- 0.00 F- 0.00 T- 0.00	0.00	
3			0	0	0		L- 0.00 F- 0.00 T- 0.00	0.00	
4			0	0	0		L- 0.00 F- 0.00 T- 0.00	0.00	
5			0	0	0		L- 0.00 F- 0.00 T- 0.00	0.00	
6			0	0	0		L- 0.00 F- 0.00 T- 0.00	0.00	

2022 CORRECTIONS OF ERRORS BY ASSESSORS (SEC. 70.43, WIS. STATS.)

(Year) **Note:** Assessor should complete columns (a) through (e) and forward to the clerk as part of the assessment roll.

Send to clerk electronically as well, if possible. The clerk will complete columns (f), (g), and totals.

	(a) Parcel / Account Number Property Location & School Code Owner's Name, Street Address, City, State, Zip (1)	(b) Previous Year's Assessed Value	(c) Corrected Value	(d) Real Property Amount of Adjustment (c-b)	(e) Personal Property Amount of Adjustment (c-b)	(f) Previous Year's Net Mill Rate (2)	(g) T - Tax net school credit L - Lottery credit F - First Dollar credit N - Net Tax (3)
1	PWC W477 W231 N2811 Roundy Cir E Waukesha Bearings Corp Attn Accounts Payable N17 W24222 Riverwood Dr #140 Waukesha, WI 53188	1,908,100	0	0	-1,908,100		T - 0.00 L - 0.00 F - 0.00 N - 0.00
2	PWC 0960-999-009 W220 N1563 Jericho Ct 2 Dice 4 U LLC S46 W25106 Black Oak Ct E Waukesha, WI 53189-7801	707,900	800,600	0	92,700		T - 0.00 L - 0.00 F - 0.00 N - 0.00
3	PWC M537 W228 N2792 Duplainville Rd Muzatko Concrete Inc 1256 Capitol Dr Suite 700 Pewaukee, WI 53072	13,000	0	-13,000	-13,000		T - 0.00 L - 0.00 F - 0.00 N - 0.00
4		0	0	0	0		T - 0.00 L - 0.00 F - 0.00 N - 0.00
5		0	0	0	0		T - 0.00 L - 0.00 F - 0.00 N - 0.00
6		0	0	0	0		T - 0.00 L - 0.00 F - 0.00 N - 0.00

2021 **CORRECTIONS OF ERRORS BY ASSESSORS** (Continued)
(Year)

	(a) Parcel / Account Number Property Location & School Code Owner's Name, Street Address, City, State, Zip (1)	(b) Previous Year's Assessed Value	(c) Corrected Value	(d) Real Property Amount of Adjustment (c-b)	(e) Personal Property Amount of Adjustment (c-b)	(f) Previous Year's Net Mill Rate (2)	(g) T - Tax net school credit L - Lottery credit F - First Dollar credit N - Net Tax (3)
7		0	0	0	0	0	T - 0.00 L - F - N - 0.00
8		0	0	0	0	0	T - 0.00 L - F - N - 0.00
9		0	0	0	0	0	T - 0.00 L - F - N - 0.00
10		0	0	0	0	0	T - 0.00 L - F - N - 0.00
GRAND TOTALS . .				-13,000	-1,828,400		0.00

(1) Enter Property and Owner Information in order listed.

(2) Net Mill Rate - see Publication PA-502, Assessment and Tax Roll Instructions for Clerks at www.revenue.wi.gov/html/pubs.html

(3) T - Enter total tax less school levy tax credit.

L - If Principal Residence, enter amount of Lottery & Gaming Credit adjustment, if any.

F - If Real Estate includes an improvement, enter amount of First Dollar Credit adjustment, if any.

N - Enter net amount (T minus L and F)

↑
Real Property
Total enter on
line 23c1 of the
Statement of
Assessment

↑
Personal Property
Total enter on
line 23c2 of the
Statement of
Assessment

↑
Total of code "N" entries.
Enter on Line K
of the Statement
of Taxes.

**CITY OF PEWAUKEE
BOARD OF REVIEW AGENDA ITEM 12.**

DATE: May 18, 2022

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Discussion and Possible Action Verifying Open Book Changes are Included in the Assessment Roll [Tuff]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

**CITY OF PEWAUKEE
BOARD OF REVIEW AGENDA ITEM 13.**

DATE: May 18, 2022

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Discussion and Possible Action Regarding Stipulations

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

**CITY OF PEWAUKEE
BOARD OF REVIEW AGENDA ITEM 14.**

DATE: May 18, 2022

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Discussion and Possible Action Regarding Subpoena Requests

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

**CITY OF PEWAUKEE
BOARD OF REVIEW AGENDA ITEM 15.**

DATE: May 18, 2022

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Discussion and Possible Action to Schedule Additional Board of Review Meeting Date(s)

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

**CITY OF PEWAUKEE
BOARD OF REVIEW AGENDA ITEM 16.**

DATE: May 18, 2022

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Adjourn until 1:00 p.m. on Wednesday, May 18th, 2022.

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION: