



Office of the Clerk/Treasurer

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

First Meeting

**BOARD OF REVIEW
MEETING NOTICE AND AGENDA**

Wednesday, May 15, 2024

9:00 AM

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

-
1. Call to Order and Pledge of Allegiance
 2. Roll Call
 3. Confirmation of Appropriate Board of Review and Open Meeting Notices [Tarczewski]
 4. Swear in 2024 Board Members [Tarczewski / Attorney Martell]
 5. Discussion and Possible Action to Select the Chairperson for the 2024 Board of Review [Tarczewski]
 6. Discussion and Possible Action to Select the Vice-Chairperson for the 2024 Board of Review [Chairperson]
 7. Verify Which Members have Met the Mandatory Training Requirements [Tarczewski]
 8. Discussion Related to Law Changes, Attorney Recommendations and Possible Action to Amend the Board of Review Procedures Guide [Attorney Martell]
 9. Verify the City of Pewaukee has an Ordinance for the Confidentiality of Income and Expense Information Provided to the Assessor Under State Law Section 70.47(7)(af) [Tarczewski]
 10. Summary of Annual Assessment Report Including the Level of Assessment by Assessor's Office [Tuff]
 11. Discussion and Possible Action to Waive Objections Directly to the Circuit Court [Tuff / Property Owner or Representative]
 12. Receive and Review the Assessment Roll and Sworn Statement from the City Assessor [Tuff]
 13. Discussion and Possible Action to Certify all Corrections of Error Under State Law - Section 70.43, Wisconsin Statutes [Tuff / Aho]
 - 13.1 Correct Description or Calculation Errors
 - 13.2 Add Omitted Properties
 - 13.3 Eliminate Double Assessed Properties
 14. Discussion and Possible Action Verifying Open Book Changes are Included in the Assessment Roll [Tuff / Aho]

15. Allow Taxpayers to Examine the Assessment Data [Chairperson]
16. Discussion and Possible Action Regarding Stipulations [Tuff]
17. Discussion and Possible Action Regarding Subpoena Requests [Tuff]
18. Review Notices of Intent to File Objections [Tarczewski]
19. Discussion and Possible Action Regarding Waivers of the Required 48-Hour Notice of Intent to File an Objection When There is Good Cause
20. Discussion and Possible Action to Schedule Additional Board of Review Meeting Dates(s) if Necessary [Tarczewski / Tuff]
21. Adjourn to Future Date if Necessary / Sine Die

Kelly Tarczewski
Clerk/Treasurer

May 9, 2024

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 15, 2024

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Roll Call

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

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

DATE: May 15, 2024

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 4.**

DATE: May 15, 2024

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Swear in 2024 Board Members [Tarczewski / Attorney Martell]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

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

DATE: May 15, 2024

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Discussion and Possible Action to Select the Chairperson for the 2024 Board of Review [Tarczewski]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

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

DATE: May 15, 2024

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Discussion and Possible Action to Select the Vice-Chairperson for the 2024 Board of Review [Chairperson]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

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

DATE: May 15, 2024

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

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

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

ATTACHMENTS:

Description

Training Affidavit



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:

<u>THOMAS P. FARLEY</u>	<u>03/27/2023</u>
Name	Date
<u>GWENN ROBINSON</u>	<u>03/27/2023</u>
Name	Date
<u>ANN GOLOMBOWSKI</u>	<u>03/27/2023</u>
Name	Date
<u>JAMES JAESCHKE</u>	<u>03/27/2023</u>
Name	Date
<u>JOSUA FIGURSKI</u>	<u>03/27/2023</u>
Name	Date

03-28-2023 08:19 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: 03-28-2023 08:19 AM
Confirmation: PA10720231818O1680009564425
Submission type: ORIGINAL

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

DATE: May 15, 2024

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Discussion Related to Law Changes, Attorney Recommendations and Possible Action to Amend the Board of Review Procedures Guide [Attorney Martell]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

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

DATE: May 15, 2024

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

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

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

ATTACHMENTS:

Description

Ordinance 00-3

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

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

DATE: May 15, 2024

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Summary of Annual Assessment Report Including the Level of Assessment by Assessor's Office [Tuff]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

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

DATE: May 15, 2024

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Discussion and Possible Action to Waive Objections Directly to the Circuit Court [Tuff / Property Owner or Representative]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

ATTACHMENTS:

Description
Arbor View
Parkside

Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's [Guide for Property Owners](#).

Complete all sections:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name (on changed assessment notice) Parkside of Arbor View, LLC			Agent name (if applicable) Reinhart Boerner Van Deuren s.c. , including but not limited to, Don Millis, Sara Rapkin, Shawn Lovell and Olivia Schwartz				
Owner mailing address W232 N3471 Hunters Ridge Road			Agent mailing address 22 E. Mifflin Street, Suite 700				
City Pewaukee	State WI	Zip 53072	City Madison	State WI	Zip 53703		
Owner phone () -	Email		Owner phone (608) 229 - 2200	Email dmillis@reinhartlaw.com			
Section 2: Assessment Information and Opinion of Value							
Property address W232 N3471 Hunters Ridge Road			Legal description or parcel no. (on changed assessment notice)				
City Pewaukee	State WI	Zip	PWC-0908-996				
Assessment shown on notice - Total \$3,413,400			Your opinion of assessed value - Total \$2,800,000				

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			
Agricultural classification: # of tillable acres		@ \$ acre use value	
# of pasture acres		@ \$ acre use value	
# of specialty acres		@ \$ acre use value	
Undeveloped classification # of acres		@ \$ acre @ 50% of market value	
Agricultural forest classification # of acres		@ \$ acre @ 50% of market value	
Forest classification # of acres		@ \$ acre @ market value	
Class 7 "Other" total market value		market value	
Managed forest land acres		@ \$ acre @ 50% of market value	
Managed forest land acres		@ \$ acre @ market value	

Section 3: Reason for Objection and Basis of Estimate	
Reason(s) for your objection: (Attach additional sheets if needed) Assessed value exceeds FMV and is not uniform with the other assessments in the City.	Basis for your opinion of assessed value: (Attach additional sheets if needed) Based on appraisal report and information previously provided to Assessor.

Section 4: Other Property Information	
A. Within the last 10 years, did you acquire the property? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, provide acquisition price \$ <u>4,631,162</u> (sale leaseback) Date <u>4 16 2018</u> <input checked="" type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance <small>(mm-dd-yyyy)</small>	
B. Within the last 10 years, did you change this property (ex: remodel, addition)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, describe All improvements are on file with the Village. Date of changes <u>- -</u> Cost of changes \$ <u> </u> Does this cost include the value of all labor (including your own)? <input type="checkbox"/> Yes <input type="checkbox"/> No <small>(mm-dd-yyyy)</small>	
C. Within the last five years, was this property listed/offered for sale? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, how long was the property listed (provide dates) <u>- -</u> to <u>- -</u> <small>(mm-dd-yyyy) (mm-dd-yyyy)</small> Asking price \$ <u> </u> List all offers received <u> </u>	
D. Within the last five years, was this property appraised? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, provide: Date <u>- -</u> Value <u>See attached.</u> Purpose of appraisal <u>Property Tax Challenge.</u> <small>(mm-dd-yyyy)</small> If this property had more than one appraisal, provide the requested information for each appraisal. <u> </u>	

Section 5: BOR Hearing Information	
A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): <u>n/a</u> Note: This does not apply in first or second class cities.	
B. Provide a reasonable estimate of the amount of time you need at the hearing <u>30</u> minutes.	
Property owner or Agent signature	Date (mm-dd-yyyy) 05 - 11 - 2023

Appraisal Chart attached to 2023 Objection Form for Real Property Assessment
 Parkside of Arbor View, LLC
 W232 N3471 Hunters Ridge Road, PWC-0908-996

Appraiser	Purpose	Date of Report	Valuation Date	Value
<i>The Appraisal Resource Group, Inc.</i>	Tax assessment challenge	06/12/2020	01/01/2018	\$2,630,000
			01/01/2019	\$2,660,000
			01/01/2020	\$2,620,000
<i>The Appraisal Resource Group, Inc.</i>	Tax assessment challenge	10/25/2022	01/01/2022	\$2,800,000

Agent Authorization for Property Assessment Appeals

If an agent is representing the property owner or municipality, the property owner or municipality must provide prior written authorization for the agent to represent the company or municipality when contacting the reviewing authority.

Section 1: Property Owner and Property Information

Company/property owner name Parkside of Arbor View, LLC			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City County		
Mailing address W232 N3471 Hunters Ridge Road			Street address of property W232 N3471 Hunters Ridge Road		
City Pewaukee	State WI	Zip 53072	City Pewaukee	State WI	Zip
Parcel number PWC-0908-996	Phone () -		Email	Fax () -	

Section 2: Authorized Agent Information

Name / title Don Millis, Sara Rapkin, Shawn Lovell and Karla Nettleton			Company name Reinhart Boerner Van Deuren s.c.		
Mailing address 22 E. Mifflin Street, Suite 700			Phone (608) 229 - 2200		
City Madison	State WI	Zip 53703	Fax (608) 229 -2100		
			Email slovell@reinhartlaw.com		

Section 3: Agent Authorization

<p>Agent Authorized for: (check all that apply)</p> <p><input type="checkbox"/> Manufacturing property assessment appeals (BOA)</p> <p><input type="checkbox"/> Access to manufacturing assessment system (MAS)</p> <p><input type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals</p> <p><input checked="" type="checkbox"/> Municipal Board of Review</p> <p><input type="checkbox"/> Other _____</p>	<p>Enter Tax Years of Authorization</p> <p>_____</p> <p>_____</p> <p><u>2021 until revoked in writing.</u></p> <p>_____</p>
<p>Authorization expires: _____ (unless rescinded in writing prior to expiration)</p> <p style="text-align: center;">(mm - dd - yyyy)</p>	
<p>Send notices and other written communications to: (check one or both) <input checked="" type="checkbox"/> Authorized Agent <input checked="" type="checkbox"/> Property Owner</p>	

Section 4: Agreement/Acceptance

I understand, agree and accept:

- The assessor's office may divulge to the agent any information it may have on file concerning this property
- My agent has the authority and my permission to accept a subpoena concerning this property on my behalf, but this grant of authority and permission does not cure or waive any defect in the subpoena or the manner in which it was served
- Signing this document does not relieve me of personal responsibility for timely reporting changed to my property and paying taxes, -- or penalties for failure to do so, as provided under Wisconsin tax law.
- A photocopy and/or faxes copy of this completed form has the same authority as a signed original.
- If signed by a corporate officer, partner, or fiduciary on behalf of the owner, I certify that I have the power to execute this Agent Authorization form.

Section 5: Owner Grants Authorization

Owner Sign Here ▶	Owner name (please print) Michael S McCarthy	
	Owner signature [Signature]	
	Company or title Managing Member	Date (mm-dd-yyyy) 6-14-21

Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's [Guide for Property Owners](#).

Complete all sections:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name <i>(on changed assessment notice)</i> Parkside of Legacy, LLC				Agent name <i>(if applicable)</i> Reinhart Boerner Van Deuren s.c., including but not limited to, Don Millis, Sara Rapkin, Shawn Lovell and Olivia Schwartz			
Owner mailing address N26 W26511 College Avenue				Agent mailing address 22 E. Mifflin Street, Suite 700			
City Pewaukee	State WI	Zip 53072		City Madison	State WI	Zip 53703	
Owner phone () -	Email			Owner phone (608) 229 - 2200	Email dmillis@reinhartlaw.com		
Section 2: Assessment Information and Opinion of Value							
Property address N26 W26511 College Avenue				Legal description or parcel no. <i>(on changed assessment notice)</i>			
City Pewaukee	State WI	Zip		PWC-0931-999-014			
Assessment shown on notice - Total \$4,624,200				Your opinion of assessed value - Total \$3,340,000			

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			
Agricultural classification: # of tillable acres	@	\$ acre use value	
# of pasture acres	@	\$ acre use value	
# of specialty acres	@	\$ acre use value	
Undeveloped classification # of acres	@	\$ acre @ 50% of market value	
Agricultural forest classification # of acres	@	\$ acre @ 50% of market value	
Forest classification # of acres	@	\$ acre @ market value	
Class 7 "Other" total market value		market value	
Managed forest land acres	@	\$ acre @ 50% of market value	
Managed forest land acres	@	\$ acre @ market value	

Section 3: Reason for Objection and Basis of Estimate	
Reason(s) for your objection: <i>(Attach additional sheets if needed)</i> Assessed value exceeds FMV and is not uniform with the other assessments in the City.	Basis for your opinion of assessed value: <i>(Attach additional sheets if needed)</i> Based on appraisal report and information previously provided to Assessor.

Section 4: Other Property Information

A. Within the last 10 years, did you acquire the property? Yes No
 If Yes, provide acquisition price \$ 6,383,838 (sale leaseback) Date 4 16 2018 Purchase Trade Gift Inheritance
(mm-dd-yyyy)

B. Within the last 10 years, did you change this property (ex: remodel, addition)? Yes No
 If Yes, describe All improvements are on file with the Village.
 Date of changes - - Cost of changes \$ Does this cost include the value of all labor (including your own)? Yes No
(mm-dd-yyyy)

C. Within the last five years, was this property listed/offered for sale? Yes No
 If Yes, how long was the property listed (provide dates) - - to - -
(mm-dd-yyyy) (mm-dd-yyyy)
 Asking price \$ List all offers received

D. Within the last five years, was this property appraised? Yes No
 If Yes, provide: Date - - Value See attached. Purpose of appraisal Property Tax Challenge.
(mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal.

Section 5: BOR Hearing Information	
A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): n/a Note: This does not apply in first or second class cities.	
B. Provide a reasonable estimate of the amount of time you need at the hearing 30 minutes.	
Property owner or Agent signature 	Date (mm-dd-yyyy) 05 - 11 - 2023

Appraisal Chart attached to 2023 Objection Form for Real Property Assessment
 Parkside of Legacy, LLC
 N26 W26511 College Avenue, PWC-0931-999-014

Appraiser	Purpose	Date of Report	Valuation Date	Value
<i>The Appraisal Resource Group, Inc.</i>	Tax assessment challenge	06/17/2020	01/01/2018	\$3,160,000
			01/01/2019	\$3,200,000
			01/01/2020	\$3,140,000
<i>The Appraisal Resource Group, Inc.</i>	Tax assessment challenge	10/25/2022	01/01/2022	\$3,340,000

Agent Authorization

for Property Assessment Appeals

If an agent is representing the property owner or municipality, the property owner or municipality must provide prior written authorization for the agent to represent the company or municipality when contacting the reviewing authority.

Section 1: Property Owner and Property Information

Company/property owner name Parkside of Legacy, LLC			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City <input type="checkbox"/> County		
Mailing address N26 W26511 College Avenue			Enter municipality → Pewaukee Waukesha		
Street address of property N26 W26511 College Avenue					
City Pewaukee	State WI	Zip 53072	City Pewaukee	State WI	Zip
Parcel number PWC-0931-999-014	Phone () -		Email	Fax () -	

Section 2: Authorized Agent Information

Name / title Don Millis, Sara Rapkin, Shawn Lovell and Karla Nettleton			Company name Reinhart Boerner Van Deuren s.c.		
Mailing address 22 E. Mifflin Street, Suite 700			Phone (608) 229 - 2200	Fax (608) 229 -2100	
City Madison	State WI	Zip 53703	Email slovell@reinhartlaw.com		

Section 3: Agent Authorization

<p>Agent Authorized for: (check all that apply)</p> <p><input type="checkbox"/> Manufacturing property assessment appeals (BOA)</p> <p><input type="checkbox"/> Access to manufacturing assessment system (MAS)</p> <p><input type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals</p> <p><input checked="" type="checkbox"/> Municipal Board of Review</p> <p><input type="checkbox"/> Other _____</p>	<p>Enter Tax Years of Authorization</p> <p>_____</p> <p>_____</p> <p><u>2021 until revoked in writing.</u></p> <p>_____</p>
<p>Authorization expires: _____ (unless rescinded in writing prior to expiration)</p> <p style="text-align: center;">(mm - dd - yyyy)</p>	
<p>Send notices and other written communications to: (check one or both) <input checked="" type="checkbox"/> Authorized Agent <input type="checkbox"/> Property Owner</p>	

Section 4: Agreement/Acceptance

I understand, agree and accept:

- The assessor's office may divulge to the agent any information it may have on file concerning this property
- My agent has the authority and my permission to accept a subpoena concerning this property on my behalf, but this grant of authority and permission does not cure or waive any defect in the subpoena or the manner in which it was served
- Signing this document does not relieve me of personal responsibility for timely reporting changed to my property and paying taxes, -- or penalties for failure to do so, as provided under Wisconsin tax law.
- A photocopy and/or faxes copy of this completed form has the same authority as a signed original.
- If signed by a corporate officer, partner, or fiduciary on behalf of the owner, I certify that I have the power to execute this Agent Authorization form.

Section 5: Owner Grants Authorization

Owner Sign Here ▶	Owner name (please print) Michael S McCarty
	Owner signature MC MCHA
	Company or title Managing Member
	Date (mm-dd-yyyy) 6 - 14 - 21

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

DATE: May 15, 2024

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Receive and Review the Assessment Roll and Sworn Statement from the City Assessor [Tuff]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

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

DATE: May 15, 2024

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Discussion and Possible Action to Certify all Corrections of Error Under State Law - Section 70.43, Wisconsin Statutes [Tuff / Aho]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

ATTACHMENTS:

Description

Omitted Taxes

2023 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 C571 W229 N2591 DUPLAINVILLE RD 4312 V08 CALIBER COLLISION CENTERS PO BOX 800729 DALLAS, TX 75380	2022	0	34,300	0		L- 0.00 F- 0.00 T- 0.00	0.00	
2	PWC S552 N16 W22020 JERICHO DR 6174 V08 STAR2STAR COMMUNICATIONS LLC/CROWE LLP PO BOX 7 SOUTH BEND, IN 46624	2022	0	200	0		L- 0.00 F- 0.00 T- 0.00	0.00	
3	PWC V430 N8 W22350 JOHNSON RD B10 6174 V08 VERITIV OPERATING CO/SMITH & HOWARD PC 271 17TH ST NW STE 1600 ATLANTA, GA 30363	2022	0	16,700	0		L- 0.00 F- 0.00 T- 0.00	0.00	
4	0967-989 W236 N391 Badinger Rd 6174 V08 Payne & Dolan, Inc N3 W23650 Badinger Rd Waukesha, WI 53188	2022	9,700	0	0		L- 0.00 F- 0.00 T- 0.00	0.00	
5	0967-989 W236 N391 Badinger Rd 6174 V08 Payne & Dolan, Inc N3 W23650 Badinger Rd Waukesha, WI 53188	2021	9,700	0	0		L- 0.00 F- 0.00 T- 0.00	0.00	
6	0906-992-004 N35 W23600 Auburn Ct 4312 V08 Gerald & Nancy Friedrich Revocable Trust N35 W23600 Auburn Ct Pewaukee, WI 53072	2022	27,200	0	0		L- 0.00 F- 0.00 T- 0.00	0.00	

2023 OMITTED PROPERTY ROLL (SEC. 70.44, WIS. STATS.) (Continued)

(Year)

	(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
7	0906-992-004 N35 W23600 Auburn Ct 4312 V08 Gerald & Nancy Fridrich Revocable Trust N35 W23600 Auburn Ct Pewaukee, WI 53072	2021	27,200	0	0	0.00	L- 0.00 F- 0.00 T- 0.00	0.00	
8	0955-998 W235 N1264 Busse Rd 6174 V08 Regina Mueller-Jones Trust W235 N1264 Busse Rd Waukesha, WI 53186	2022	8,300	0	0	0.00	L- 0.00 F- 0.00 T- 0.00	0.00	
9	0955-998 W235 N1264 Busse Rd 6174 V08 Regina Mueller-Jones Trust W235 N1264 Busse Rd Waukesha, WI 53186	2021	8,300	0	0	0.00	L- 0.00 F- 0.00 T- 0.00	0.00	
10			0	0	0	0.00	L- 0.00 F- 0.00 T- 0.00	0.00	
11			0	0	0	0.00	L- 0.00 F- 0.00 T- 0.00	0.00	
GRAND TOTALS . .		→	90,400	51,200		0.00	0.00	0.00	0.00

Record Total on
Statement of Assessment - Line 23a

↑
Record this
Total on
Line J of the
Statement of
Taxes

↑
Report in
Sch H of the
Statement of
Taxes

Notes:
 (1) Enter Property and Owner Information in order listed.
 (2) Each year of omitted property and property description must be listed on a separate line.
 (3) Rate X Value. Multiply value of either column (c) or (d) by the mill rate in column (e) and enter result in column (f).
 (4) Enter applicable credits: L - Lottery & Gaming Credit; F - First Dollar Credit; T - Total Credit.
 (5) Total General taxes due: column (f) minus "T" amount from column (g).

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

DATE: May 15, 2024

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

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

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

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

DATE: May 15, 2024

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Allow Taxpayers to Examine the Assessment Data [Chairperson]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

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

DATE: May 15, 2024

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Discussion and Possible Action Regarding Stipulations [Tuff]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

**CITY OF PEWAUKEE
BOARD OF REVIEW AGENDA ITEM 17.**

DATE: May 15, 2024

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Discussion and Possible Action Regarding Subpoena Requests [Tuff]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

**CITY OF PEWAUKEE
BOARD OF REVIEW AGENDA ITEM 18.**

DATE: May 15, 2024

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Review Notices of Intent to File Objections [Tarczewski]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

**CITY OF PEWAUKEE
BOARD OF REVIEW AGENDA ITEM 19.**

DATE: May 15, 2024

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Discussion and Possible Action Regarding Waivers of the Required 48-Hour Notice of Intent to File an Objection When There is Good Cause

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION:

**CITY OF PEWAUKEE
BOARD OF REVIEW AGENDA ITEM 20.**

DATE: May 15, 2024

DEPARTMENT: Clerk/Treasurer

PROVIDED BY:

SUBJECT:

Discussion and Possible Action to Schedule Additional Board of Review Meeting Dates(s) if Necessary [Tarczewski / Tuff]

BACKGROUND:

FINANCIAL IMPACT:

RECOMMENDED MOTION: