



Board of Review Meeting Agenda

July 22, 2026 - 10:00 AM
Council Chambers
3805 S. Casper Dr.

Published: 7/20/26

AGENDA

1. **CALL MEETING TO ORDER**
2. **ROLL CALL; DECLARATION OF QUORUM; CONFIRMATION OF MEETING NOTICES**
3. **PRELIMINARY BUSINESS**
 - A. Election of Chairperson
 - B. Election of Vice Chairperson
 - C. Verification of Training Requirement Pursuant to Wis. Stat. §70.46(4)
 - D. Verification that the City Has an Ordinance for the Confidentiality of Income and Expense Information Provided to the Assessor Under § 70.47(7)(af), Wis. Stats.
 - E. Adoption of Policy Regarding the Procedure for Sworn Telephone Testimony and Sworn Written Testimony
 - F. Adoption of Policy Regarding the Waiver of Board of Review Hearing Requests to Circuit Court
 - G. Annual Assessment Report by the City Assessor
 - H. Receipt of the Assessment Roll by the Clerk from the Assessor
 - I. Review of Changes to Assessment Law, if Any
4. **REVIEW OF THE ASSESSMENT ROLL AND PERFORM STATUTORY DUTIES:**
 - A. Examine the Roll
 - B. Correct Description or Calculation Errors
 - C. Add Omitted Property
 - D. Eliminate Double Assessed Property
5. **ADDITIONAL BOARD OF REVIEW BUSINESS**
 - A. Discussion and Possible Action to Accept and Certify Corrections of Error Pursuant to Wis. Stat. § 70.43
 - B. Discussion and Possible Action to Accept and Certify Omitted Assessments Pursuant to Wis. Stat. § 70.43
 - C. Verification that Open Book Changes Have Been Incorporated into the Assessment Roll

D. Allow Taxpayers to Examine Assessment Data

6. MATTERS TO BE CONSIDERED DURING THE FIRST TWO HOURS OF THE BOARD OF REVIEW MEETING:

- A. Requests for Waiver of the Required 48-Hour Notice of Intent to File an Objection, Where There Is Good Cause
- B. Requests for Waiver of the Board of Review Hearing, Allowing Direct Appeal 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 Board of Review Matters

7. REVIEW NOTICES OF INTENT TO FILE OBJECTIONS

8. PROCEED TO HEAR OBJECTIONS, IF ANY, AND IF PROPER NOTICE/WAIVERS ARE GIVEN, UNLESS SCHEDULED FOR ANOTHER DATE

9. CONSIDER OR ACT ON SCHEDULING ADDITIONAL BOR DATE(S), IF NEEDED

10. ADJOURN

Additional Information

- The agenda packet, including supplemental information related to agenda items, is available online at www.NewBerlinWI.gov. Once finalized by the governing body, approved meeting minutes will also be posted online.
- Agenda items may be taken out of order at the governing body's discretion.
- Members, and possibly a quorum, of other municipal governmental bodies may attend this meeting to gather information. However, no action will be taken by any governmental body other than the one referenced in this notice.
- Accommodations will be provided under the Americans with Disabilities Act (ADA) to meet the needs of individuals with disabilities. If you require assistance or appropriate aids and services, please contact the Office of the City Clerk at (262) 786-8610 with reasonable notice.

ORDINANCE NO. 2163**ORDINANCE CREATING SECTION 6-2(C) OF THE CITY OF NEW BERLIN
MUNICIPAL CODE RELATING TO CONFIDENTIALITY OF INCOME AND
EXPENSES PROVIDED TO ASSESSOR FOR ASSESSMENT PURPOSES**

The Common Council of the City of New Berlin do ordain as follows:

SECTION I

Section 6-2(C) of the New Berlin Municipal Code is hereby created as follows:

C. CONFIDENTIALITY OF INCOME AND EXPENSES**1. ADOPTION.**

This ordinance adopts by reference Wisconsin Statutes Section 70.47(7)(af). Income and expense information provided by property owner to assessor for the purposes of establishing the valuation for assessment purposes by the income method of valuation shall be confidential and not a public record open to inspection or copying under Section 19.35(1) of the Wisconsin Statutes.

2. EXCEPTIONS.

An officer may make disclosure of such information under the following circumstances:

- a. The assessor has access to such information in the performance of his/her duties;
- b. The Board of Review may review such information when needed, in its opinion, to decide upon a contested assessment;
- c. Another person or body has the right to review such information due to the intimate relationship to the duties of an office or as set by law;
- d. The officer is complying with a court order;
- e. The person providing the income and expense information has contested the assessment level at either the Board of Review or by filing a claim for excessive assessment under Section 74.37, in which case, the base records are open and public.

SECTION II

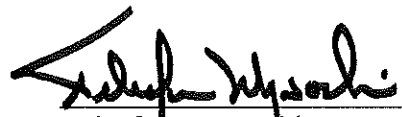
The several sections of this ordinance are declared to be severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision, and shall not affect the validity of any other provisions, sections or portions thereof 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. All ordinances or parts of ordinances contravening the terms and conditions of this ordinance are hereby to that extent repealed.

SECTION III

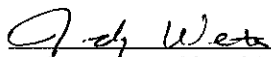
This ordinance shall take effect upon passage and publication as approved by law, and the City Clerk shall so amend the Code of Ordinances of the City of New Berlin, and shall indicate the date and number of this amending ordinance therein.

PASSED AND ADOPTED by the Common Council this 11th day of December, 2001.

APPROVED:


Telesfor Wysocki, Mayor

Countersigned/Certified:


Judy Weter, City Clerk

**BOARD OF REVIEW POLICY ON
PROCEDURE FOR SWORN TELEPHONE OR SWORN WRITTEN TESTIMONY REQUESTS**

Whereas, sec. 70.47(8m), 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 all 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 by the taxpayer prior to a Request to Testify by Telephone or Submit Sworn Written Statement of form being submitted.

Now Therefore the City Board of Review of the City of New Berlin, Waukesha County, does 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 (hereinafter "owner") to testify by telephone or submit a sworn 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-184.
- 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.

Passed on the ____ day of _____, 20____.

By the Board of Review of the City of New Berlin

Board of Review Chairperson

Attested by

Clerk of the Board of Review

**BOARD OF REVIEW POLICY ON
PROCEDURE FOR WAIVER OF BOARD OF REVIEW HEARING REQUESTS**

Whereas, sec. 70.47(8m), Wis. Stat., 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 sec. 70.47(8) or, in a 1st class city, under sec. 70.47(16) and allow the taxpayers to have the taxpayer's assessment reviewed under sec. 70.47(13); and

Whereas, sec. 70.47(8m), Wis. Stat. further states that for purposes of this subsection, the Board of Review shall submit the notice of decision under sec. 70.47(12), Wis. Stat. using the amount of the taxpayer's assessment as established by the municipal assessor as the finalize amount; and

Whereas, sec 70.47(8m), Wis. Stat. further states that for purposes of this subsection, if the Board of Review waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under sec. 70.37(3), Wis. Stat. and notwithstanding the time period under sec. 70.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 70.37(3)(d), Wis. Stat.

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 of Waiver being considered.

Now Therefore the City Board of Review of the City of New Berlin, Waukesha County, does hereby adopt as Board of Review policy the following:

1. PROCEDURE:

Before the Board of Review (hereinafter BOR) can consider a request from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection, 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, will be scheduled on the objection.

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 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. EFFECTIVE DATE:

This policy shall be effective upon passage.

Passed on the _____ day of _____, 20____.

By the Board of Review of the City of New Berlin

Board of Review Chairperson

Attested by

Clerk of the Board of Review