

MINUTES FROM BOARD OF REVIEW (BOR) MEETING

June 11, 2019

1. The meeting was called to order at 4:30 p.m. Chairman Homb reported that the Board of Review Proceedings are being recorded.
2. Roll Call: Present: Dave Homb, Jeff Bean, Linda Haas, Cheri Dimick. Todd Pauls, Assessor were also present.
3. Confirmation of appropriate Board of Review and Open Meetings notices:
 - a. Board of Review Notice: Clerk Dimick confirmed that a Notice of Board of Review Meeting was published in the Marshfield News-Herald on May 24, 2019. The notice was also posted at the Sherry Town Hall on the door to the Town Hall and on the outside bulletin boards, at the Recycling Center, at Sherriland, and on the Town Website on May 24, 2019.
 - b. Open Meeting notice: Clerk Dimick confirmed that an Agenda for the Board of Review was posted at the Sherry Town Hall outdoor bulletin board and published on the Town Website on June 8, 2019. Motion to confirm that this is a legal meeting by BOR member Bean, second by BOR member Haas, motion carried.
4. Confirmation of the Selection of Chairperson: Dave Homb was selected at the May 21, 2019 Board of Review meeting. BOR member Bean made a motion to confirm the selection of Dave Homb as the Board of Review Chairperson; second by BOR member Haas. Motion carried.
5. Confirmation of Selection of Vice Chairperson: Jeff Bean was selected at the May 21, 2019 Board of Review meeting. BOR member Dimick made a motion to confirm the selection of Jeff Bean as the Board of Review Vice Chairperson; second by BOR member Haas. Motion carried.
6. Clerk Dimick verified that the following BOR members have met the mandatory training requirements: Dave Homb and Jeff Bean attended training on February 24, 2018. Cheri Dimick completed training on December 18, 2018. The Affidavit of Training was filed with the Department of Revenue on April 13, 2019.
7. The Town of Sherry adopted Ordinance #04-18-2017, Ordinance Relating to Confidentiality of Income and Expense Records on April 18, 2017. The Ordinance is effective as of the date of publication as published in the Marshfield News Herald on April 21, 2017.
8. Review New Law:
Law Change: 2019 Wisconsin Act 2
 - Current law
 - Assessors are required to distribute an assessment notice to property owners whose assessment changed from the previous year

- Distribution is required 15 days before the Board of Review (BOR) except for revaluations when the notice must be sent at least 30 days before BOR
- Change effective January 1, 2020
 - Assessors are not required to distribute an assessment notice for land classified agricultural when the change is less than \$500 from the previous year
 - Assessment changes in all other classifications continue to require a notice
 - The same 15-day and 30-day distribution periods continue

Law Change: Assessor Pauls reported on new notification requirements this year. The notification requires the assessor to send a 14-day notice to property owners prior to visiting them for an assessment. The landowner can respond regarding with whether they will allow them to view external or external. If there is no response the assessor can visit but only view external.

9. Review policy regarding the procedure for sworn telephone testimony and sworn written testimony: The Policy was passed originally passed on May 19, 2015 by the Board of Review. The Board of Review reviewed the policy and amended the policy to require that a request must be filed with the clerk of the Board of Review within 48 hours if the Board of Review's first scheduled meeting. If the owner fails to file the documents as required, the Board of Review will not consider the request. The amended policy was approved at the June 13, 2017 Board of Review Meeting. The policy was reviewed.
10. Review policy regarding the procedure for waiver of Board of Review hearing requests: The Board enacted a Policy on the Procedure for Waiver of Board of Review Hearing Request at the June 13, 2017 Board of Review meeting. The Policy was reviewed.
11. Filing and summary of Annual Assessment Report by Assessor's Office: Todd Pauls provided the Summary of the Annual Assessment and the Annual Assessment Report. Assessor Pauls stated that the notices of assessment were mailed 14 days prior to Board of Review. The level of assessment for the municipality is at approximately 100%.
12. Receipt of the Assessment Roll by clerk from the Assessor: The assessment roll was received by Deputy Clerk Ewoldt at the Board of Review Open Book session on June 4, 2019, after confirmation from Assessor Pauls that the assessment roll had been transmitted to the County Treasurer's Office.
13. Receive the Assessment roll and sworn statements from the Clerk: Clerk Dimick provided the Assessment Roll to the Board of Review. Assessor Pauls provided the Assessor's Affidavit.
14. Review the Assessment roll and Perform Statutory Duties. The Board of Review Members examined the roll by reviewing it for any incorrect descriptions or calculation errors, looking for omitted property, and looking for double assessed property.

15. Discussion/Action – Certify all corrections of error under state law (sec.70.43, Wis. Stats.), from the previous year have been corrected. The BOR reviewed parcel 2000035 which was a chargeback claim correction from 2018. The property was correctly coded Class 4 Agricultural.
16. Discussion/Action – Two people appeared during the Open Book. Assessor Todd Pauls verified that there were no changes from the open book. A motion to accept the assessment roll was made by BOR member Dimick, second by BOR member Bean. Motion carried.
17. Allow taxpayers to examine assessment data. No taxpayers requested to examine the assessment data during this session. No taxpayers came to examine the assessment data.
18. Consideration of:
 - a. Waivers of the required 48-hour notice of intent to file an objection when there is good cause. None received.
 - b. Request for waiver of the BOR hearing allowing the property owner an appeal directly to circuit court. None received.
 - c. Request to testify by telephone or submit sworn written statements. None received.
 - d. Subpoena request, and act on any other legally allowed/required Board of Review matters. None received.
19. Review Notices of Intent to File Objection. None received.
20. Proceed to hear objections, if any and if proper notice/waivers given unless schedule for another date. No objections were received.
21. Consider/act on scheduling additional Board of Review Dates (s) - No additional dates are needed.
22. Adjourn (or adjourn to a future date). There was no reason to adjourn to a future date. Chairman Homb- The hour of 6:30 PM has arrived and the Board of Review has met for the statutory two hours. No one appeared before the Board of Review. I will entertain a motion to adjourn the June 11, 2019 Board of Review. Motion to adjourn made by BOR Member Bean, second by BOR Member Dimick. Motion carried.

These minutes were prepared based on the Board of Review Meeting held June 11, 2019 and submitted for filing with the official file.

CHERI Dimick
Town Clerk

June 11, 2019