

MINUTES FROM BOARD OF REVIEW MEETING

June 13, 2017

1. The meeting was called to order at 5:00 p.m. Chairman Homb reported that the Board of Review Proceedings are being recorded.
2. Roll Call: Dave Homb, Jeff Bean, Edwin Hetze, Sr., Rosie Ewoldt. Assessor Todd Pauls was also present.
3. Confirmation of appropriate Board of Review and Open Meetings notices:
 - a. Board of Review Notice: Clerk Ewoldt confirmed that a Notice of Board of Review Meeting was published in the Marshfield News-Herald on May 12, 2017. 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, and at Sherriland, and on the Town Website on May 12, 2017.
 - b. Open Meeting notice: Clerk Ewoldt 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, 2017.
Motion to confirm that this is a legal meeting by Supervisor Bean, second by Supervisor Hetze, motion carried.
4. Selection of Chairperson: Supervisor Hetze made a motion to select Dave Homb as the Board of Review Chairperson; second by Supervisor Bean. Motion carried.
5. Section of Vice Chairperson: Supervisor Hetze made a motion to select Jeff Bean as the Board of Review Vice Chairperson. Second by Jeff Bean. Motion carried.
6. Clerk Ewoldt verified that the following BOR members have met the mandatory training requirements: Dave Homb and Edwin Hetze, Sr. attended training March 11, 2016. The Affidavit of Training was filed with the Department of Revenue on May 21, 2017. Rosie Ewoldt attended training on May 5, 2017. The Affidavit of Training was filed with the Department of Revenue on May 7, 2017.
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 laws – there are not any new laws in effect since the Board of Review Meeting held June 7, 2016.

9. Review policy regarding the procedure for sworn telephone testimony and sworn written testimony. The Policy was passed on May 19, 2015 by the Board of Review Chairperson. The current Board of Review reviewed the policy and changed to 48 hours. Motion to re-write the policy to incorporate the 48 hours and date the policy change to today, was made by Jeff Bean, second Hetze.

10. Review policy regarding the procedure for waiver of Board of Review hearing requests.

The Board does not currently have a policy in place, however since 2015, the BOR has the authority to waive a BOR hearing (at the request of the property owner, assessor or at its own discretion) and allow the property owner to appeal directly to the circuit court. To request a waiver, the property owner must:

- a. Submit Form PA 819 – Request for Waiver of Board of Review Hearing to the BOR clerk
- b. Provide the BOR clerk with 48-hour notice of intent to appeal before the first BOR meeting
- c. Complete the objection form (Form PA-115A-Objection form for Real Estate Property Assessment or Form PA-115B – Objection form for Personal Property Assessment)

At the first BOR meeting:

*BOR reviews hearing waiver requests

*BOR may grant the waiver and issue a determination, sustaining the assessment established by the assessor

*BOR may deny the waiver and require the property owner to appear before the BOR

Circuit Court

* Property owner is responsible for initiating action in circuit court within 60 days

*Reviews property's assessment established by the assessor

If the BOR grants the waiver, the Property Owner can no longer:

*Claim an excessive assessment under sec. 74.37, Wis. Stats.

*Appeal to Department of Revenue, under sec. 70.85, Wis. Stats.

There was a Motion to adopt a policy that outlines the above requirements to guide the BOR in future meetings, made by Ed Hetze, second by Jeff Bean. Motion carried.

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 changes were mailed 15 days prior to Board of Review. The level of assessment for the municipality is approximately 88%. There were several transfers, but only two that could be considered arms-length. Construction costs are very high. Farm land is holding up well. Recreation area is steady.

12. Receipt of the Assessment Roll by clerk from the Assessor. The assessment roll was received by the clerk from the Wood County Treasurer's Office on June 1st, after confirmation from Assessor Pauls that the assessment roll had been transmitted to the Treasurer's Office.
13. Receive the Assessment roll and sworn statements from the Clerk. Clerk Ewoldt 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. Parcel 20-00054 and Parcel 20-00295, Parcel 20-00301 are not listed, but has not been listed in previous years. There parcels were likely merged with an adjoining parcel at some point in time.
15. Discussion/Action – Certify all corrections of error under state law (sec.70.43, Wis. Stats.), from the previous year have been corrected. No errors were noted from the previous year.
16. Discussion/Action – Verify with the assessor that open book changes are/or will be included in the assessment roll. Assessor Pauls presented a Summary of Open Book Changes. No one appeared during the Open Book, so no changes made during the session, however there were a couple of changes made prior to Open Book, but after the Assessment Roll was generated. The changes were noted "pen in ink" on the Assessment Roll. A motion to accept the assessment roll with the changes made prior to the Open Book session, was made by BOR Member Jeff Bean, second by BOR Member Ed Hetze. Motion carried.
17. Allow taxpayers to examine assessment data. No taxpayers requested to examine the assessment data during this session. (This means the Board of Review session. Minutes are not taken during the Open Book 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. Indicate the information from the Notices, i.e. Parcel #, name of property owner, etc. Indicate if not Notices were received. None received.

20. Proceed to hear objections, if any and if proper notice/waivers given unless schedule for another date. **Note: If objections are heard, follow the script for sworn testimony. No objections were received.**

21. Consider/act on scheduling additional Board of Review Dates (s) - needs a motion if scheduling. No additional dates needed.

22. Adjourn (or adjourn to a future date). Needs a motion. There was no reason to adjourn to a future date. Chairman Homb- The hour of 7:00 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 13, 2017 Board of Review. Motion to adjourn made by Jeff Bean, second by Ed Hetze. Motion carried.

These minutes were prepared based on the Board of Review Meeting held June 13, 2017 and submitted for filing with the official file.

ROSIE EWOLDT
Town Clerk

June 14, 2017