

MINUTES FROM BOARD OF REVIEW (BOR) MEETING

June 8, 2021

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: Dave Homb, Jeff Bean, Les Holtz, Rosie Ewoldt, Todd Pauls were 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 posted at the Sherry Town Hall on the outside bulletin board, and on the Town Website on May 14, 2021.
 - 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 1, 2021. Motion to confirm that this is a legal meeting by BOR member Bean, second by BOR member Holtz, motion carried.
4. Confirmation of the Selection of Chairperson: BOR member Bean made a motion to confirm the selection of Member Homb as the Board of Review Chairperson; second by BOR member Holtz. Motion carried.
5. Confirmation of Selection of Vice Chairperson: BOR member Homb made a motion to confirm the selection of BOR member Bean as the Board of Review Vice Chairperson; second by BOR member Holtz. Motion carried.
6. Clerk Ewoldt verified that the following BOR members have met the mandatory training requirements: Rosie Ewoldt attended Virtual Training on April 26, 2021; Jeff Bean attended Virtual Training on April 29, 2021, and Dave Homb attended virtual training on May 4, 2021. The Affidavit of Training was filed with the Department of Revenue on May 4, 2021.
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:
 - a. Although not new this year, Clerk Ewoldt mentioned 2019 Assembly Bill 661 changes the posting/publishing requirements for the Board of Review Meeting. As of March 3, 2020, only a Class 1 Notice is needed for noticing the Board of Review Meeting.

9. Review policy regarding the procedure for sworn telephone testimony and sworn written testimony: The Policy was 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 of 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 will be filed after today's meeting.
12. Receipt of the Assessment Roll by clerk from the Assessor: The assessment roll was received by Clerk Ewoldt from the County Treasurer's office on May 14, 2021, after confirmation from the County Treasurer's office that the assessment roll was ready.
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.
15. Discussion/Action – Certify all corrections of error under state law (sec.70.43, Wis. Stats.), from the previous year have been corrected. None noted.
16. Discussion/Action –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 Holtz, 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.
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. No one appeared before the Board of Review. Motion to adjourn made by BOR Member Holtz, second by BOR Member Bean. Motion carried.

These minutes were prepared based on the Board of Review Meeting held June 8th, 2021 and submitted for filing with the official file.

ROSIE EWOLDT
Town Clerk

June 9, 2021