

MINUTES FROM BOARD OF REVIEW MEETING

September 11, 2018

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, Edwin Hetze, Sr., Rosie Ewoldt. Assessor Todd Pauls and Cheri Dimick were 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 August 10, 2018. 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 August 10, 2018.
 - 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 September 4, 2018.

Motion to confirm that this is a legal meeting by Supervisor Bean, second by Supervisor Hetze, motion carried.
4. Confirmation of the Selection of Chairperson: Dave Homb was selected at the May 15, 2018. Supervisor Hetze made a motion to confirm the selection of Dave Homb as the Board of Review Chairperson; second by Supervisor Bean. Motion carried.
5. Confirmation of Selection of Vice Chairperson: Supervisor Hetze made a motion to confirm the selection of Jeff Bean as the Board of Review Vice Chairperson. Second by Supervisor Bean. Motion carried.
6. Clerk Ewoldt verified that the following BOR members have met the mandatory training requirements: Dave Homb, Edwin Hetze, Sr., Jeff Bean, and Rosie Ewoldt attended training on February 24, 2018. The Affidavit of Training was filed with the Department of Revenue on February 26, 2018.
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

2017 Wisconsin Act 68: Board of Review Changes

This Act became effective since the Board of Review Meeting held June 13, 2017. This law changes the beginning timeframe of the Board of Review. "The Board of Review shall meet at any time during the 45-day period beginning on the 4th Monday of April, but not sooner than 7 days after the last day on which the assessment roll is open for examination under s.70.45 Wis. Stat." The major change is that the municipality cannot have Open Book and Board of Review on the same day. The Town of Sherry held the Open Book on August 30, 2018, with the Board of Review held today, September 11, 2018. Also, the initial Board of Review Meetings to Adjourn to a Later Date were held on two separate occasions, May 15, 2018 and July 10, 2018.

This Act codified Wisconsin Supreme Court law that impacted the tax assessment review process by allowing someone to challenge their property assessment even if they deny an interior viewing of the property. This Act also requires assessors to provide a specific written notice to property owners of their rights to refuse an interior inspection of their property.

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 changes were mailed 30 days prior to Board of Review. The level of assessment for the municipality is at 100%.

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 August 17th, 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 2000499 was combined with Parcel 2000500, and there was a correction of acres. Several other Parcel Numbers are not listed, (see the attached listing), but have not been listed in previous years. These 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. One party appeared during the Open Book. There were a few changes made prior to or at the 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 was made by BOR Member Bean, second by BOR Member 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. 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 are 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 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 September 11, 2018 Board of Review. Motion to adjourn made by BOR Member Hetze, second by BOR Member Bean. Motion carried.

These minutes were prepared based on the Board of Review Meeting held September 11, 2018 and submitted for filing with the official file.

ROSIE EWOLDT
Town Clerk

September 12, 2018