



BOARD OF REVIEW AGENDA

June 03, 2025 at 5:00 PM

303 Mansion Street Mauston, WI

1. **Call to Order/Roll Call**
2. **Appointment of Chair**
3. **Appointment of Vice-Chair**
4. **Discussion and Action Relating to Minutes**
 - a. a. May 21, 2024
5. **Clerk's Report**
 - a. a. **Confirmation of appropriate BOR and Open Meeting Notices:**
Long Combined Notice Published April 24, 2025 (Open Book and Board of Review)
Combined Short Notice Published May 8, 2025 and May 15, 2025
 - b. **Date of Open Book:** May 14, 2025
 - c. c. **Verify Training Requirements Have Been Met:** Alderperson Bender took the required Board of Review training on April 17, 2025.
 - d. d. **Verify Confidentiality of Income and Expense Information Ordinance Per State Statute 70.47(7)(af)**
 - e. **Discussion and Action Relating to any New Laws about BOR**
6. **Filing and Summary of Annual Assessment Report by Assessor's Office**
7. **The Board Receives the Assessment Roll and Any Sworn Statements From the Clerk**
8. **Review of Assessment Roll and Perform Statutory Duties**
 - a. **Examine the Roll**
 - b. **Correct Description and/or Calculation Errors**
 - c. **Add Omitted Property**
 - d. **Eliminate Double Assessed Property**
9. **Discussion and Action to Certify All Corrections of Error Under State Stat. 70.43**
10. **Discussion and Action Verifying with Assessor that Open Book Changes are Included in the Assessment Roll**

11. Allow Taxpayers to Examine Assessment Data

12. Consideration of Requests (During First Two Hours)

- a. Waivers of required 48-Hour Notice of Intent to File an Objection When There Is Good Cause
- b. Requests for Waiver of the BOR Hearing, Allowing the Property Owner an Appeal Directly to the Circuit Court
- c. Request to Testify by Telephone or Submit Sworn Written Statement
- d. Subpoena Requests
- e. Act on any other Legally Allowed or Required Board of Review Matters.

13. Hear Objections

- a. Consider Timely Receipt of Objection Form
- b. Swearing in of Citizen and Assessor
- c. Testimony by Citizen
- d. Testimony by Assessor
- e. Decision on Objection to Assessment

14. Discussion and Possible Action relating to Scheduling Additional BOR Date(s)

15. Adjourn

NOTICE:

It is possible that action will be taken on any of the items on the agenda and that the agenda may be discussed in any order. It is also possible that a quorum of other governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information; no action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice.

Also, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, contact City Administrator, Daron Haugh (608)747-2704.

Any member of the public wishing to join the meeting telephonically should call City Hall by 4pm the day of the meeting. Staff will be happy to provide instructions on joining the meeting by phone. City Hall main number: 608-847-6676



May 21, 2024 at 5:00 PM

303 Mansion Street Mauston, WI

1. **Call to Order/Roll Call:** The Mauston Board of Review met on Tuesday, May 21, 2024, in the Council Chambers of Mauston City Hall. Chair Daren Haugh called the meeting to order at 5:03 pm. Members present were Barb Hoilien, Donna McGinley (arrived at 5:05 pm), Rick Noe, Leanna Hagen (arrived at 5:06 pm) Jim Allaby, Courtney Ferguson, Mayor Darryl Teske (arrived at 5:20 pm), and Administrator Daren Haugh. Also present were Assessor Tony Robley and Deputy Clerk Nicole Lyddy.
2. **Appointment of Chair:** Motion made by Noe, seconded by Allaby, to appoint Haugh as Chair. Motion carried.
3. **Appointment of Vice-Chair:** Motion made by Allaby, seconded by Ferguson, to appoint Rick Noe as Vice-Chair. Motion carried.
4. **Clerk's Report:** Haugh confirmed that all required Board of Review and Open Meeting notices were properly published as follows: The Long Combined Notice (covering Open Book and Board of Review) was published on April 11, 2024, and the Combined Short Notice was published on April 18 and April 25, 2024. He also confirmed that the Open Book session was held on May 1, 2024, from 5:00 p.m. to 7:00 p.m. Board of Review training was completed by both Haugh and Ferguson. Additionally, Haugh verified compliance with the Confidentiality of Income and Expense Information Ordinance, in accordance with State Statute §70.47(7)(af). Robley reported that there were no new laws affecting the Board of Review; however, personal property taxes will no longer be collected.
5. **City Assessor:** Tony Robley of Associated Appraisals, presented the tax roll information. The city's current level of assessment is 94.05%. He stated that with the increase in Equalized Value, the city may fall out of compliance by 2024. However, there is a chance that the Equalized Value could rebound and be in compliance again by 2025.
6. **Review of Assessment Roll and Perform Statutory Duties:** The Board performed the required duties as applicable. Haugh confirmed with Robley that the Open Book changes are incorporated into the assessment roll.
7. **Allow Taxpayers to Examine Assessment Data:** No taxpayers appeared.
8. **Consideration of Requests (During First Two Hours):** Motion made by Haugh, seconded by Noe, to recess until 7:00 pm or until a taxpayer shows up. Motion carried at 5:28 pm.
Motion made by Haugh and Seconded by Hagen, to resume. Motion carried at 6:59 pm.

9. **Adjourn:** Motion made by Haugh, seconded by Noe, to adjourn. Motion carried at 7:00 pm.

Chair

Date

**OPEN BOOK AND BOARD OF REVIEW
CITY OF MAUSTON, JUNEAU COUNTY**

Section 5, Item a.

Notice of Open Book-May 14, 2025

Pursuant to s. 70.45, Wis. Stats, the assessment roll for the year 2025 assessment will be open for examination at Mauston City Hall, 303 Mansion Street, starting approximately May 5, 2025, at 8:00 a.m. until May 14, 2025, Monday-Friday, 8:00 a.m. – 4:30 p.m. The assessment roll will be available online at www.mauston.com as well. Additionally, the assessor shall be available on May 14, 2025, at Mauston City Hall, from 3:00 pm to 5:00 pm. Instructional material will be provided at the open book to persons who wish to object to valuations under s. 70.47, Wis. Stats.

Notice of Board of Review Meeting- June 3, 2025

Notice is hereby given that the Board of Review for the City of Mauston, Juneau County, Wisconsin, shall hold its first meeting on June 3, 2025, from 5 pm to 7 pm, at 303 Mansion Street, Mauston City Hall Council Chambers. Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the BOR:

1. After the first meeting of the Board of Review and before the Board's final adjournment, no person who is scheduled to appear before the Board of Review may contact or provide information to a member of the Board about the person's objection, except at a session of the board. Open book shall occur no less than 7 days prior to the board of review.
2. The board of review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the board's first scheduled meeting, the objector provides to the board's clerk written or oral notice of an intent to file an objection, except that upon a showing of good cause and the submission of a written objection, the board shall waive that requirement during the first 2 hours of the board's first scheduled meeting, and the board may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the board of review during the first 2 hours of the first scheduled meeting.
3. Objections to the amount or valuation of property shall first be made in writing and filed with the clerk of the board of review within the first 2 hours of the board's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the board may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days. The board may require objections to the amount or valuation of property to be submitted on forms approved by the Department of Revenue, and the board shall require that any forms include stated valuations of the property in question. Persons who own land and improvements to that land may object to the aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the valuation of improvements to that land. No person may be allowed in any action or proceedings to question the amount or valuation of property unless the written objection has been filed and that person in good faith presented evidence to the board in support of the objections and made full disclosure before the board, under oath, of all of that person's property liable to assessment in the district and the value of that property. The requirement that objections be in writing may be waived by express action of the board.
4. When appearing before the board of review, the objecting person shall specify in writing the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information that the person used to arrive at that estimate

5. No person may appear before the board of review, testify to the board by telephone, or object to a that valuation was made by the assessor or the objector using the income method of valuation, unless the person supplies the assessor with all the information about income and expenses, as specified in the assessor's manual under s. 73.03 (2a), Wis. stats., that the assessor requests. The City of Mauston has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph that provides exceptions for persons using the information in the discharge of duties imposed by law or the duties of their officer or by order of a court.* The information that is provided under this paragraph, unless a court determined that it is inaccurate, is not subject to the right of inspection and copying under s. 19.35 (1), Wis. stats.
6. The board shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, surgeon, or osteopath that confirms their illness or disability. No other persons may testify by telephone unless the Board, in its discretion, has determined to grant a property owner's or their representative's request to testify under oath by telephone or written statement.
7. No person may appear before the board of review, testify to the board by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the board, or at least 48 hours before the objection is heard if the objection is allowed under s.70.47 (3) (a), Wis. stats., that person provides to the clerk of the board of review notice as to whether the person will ask for the removal of a member of the board of review and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.

Notice is hereby given this 14 day of April 2025.
Daron Haugh, Clerk
Publish as Class 1 Legal– 4/24/24

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4/14/25 Sent via email to StarTimes  
4/14/25 Sent via email to Library and School District  
4/14/25 on Website

**OPEN BOOK AND BOARD OF REVIEW  
CITY OF MAUSTON, JUNEAU COUNTY**

*Section 5, Item a.*

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Notice this 1<sup>st</sup> day of May, 2025  
Nicole Lyddy, Deputy Clerk  
Publish as legal-5/8 and 5/15



# Board of Review Member Training Affidavit

Section 5, Item c.

This affidavit confirms that one or more Board of Review (BOR) voting members attended training before the BOR met, satisfying state law (sec. 70.46(4), Wis. Stats.).

## STATE OF WISCONSIN

County of JUNEAU

Co-muni code 29251

I, Nicole Lyddy, the clerk for the CITY OF MAUSTON,  
swear the following BOR voting member(s), who represent(s) the municipality's chief executive officer or the officer's designee(s), attended a Wisconsin Department of Revenue approved BOR training program before the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

### BOR member(s) and attendance date:

MARY BENDER

Name

04/17/2025

Date

04-22-2025 11:38 AM

Date electronically filed

deputyclerk@mauston.com

Clerk email





# Board of Review Member Training Affidavit

Section 5, Item c.

## Preparer Information

|                                  |                       |
|----------------------------------|-----------------------|
| Name<br>Nicole Lyddy             | Title<br>Deputy Clerk |
| Email<br>deputyclerk@mauston.com | Phone<br>608-747-2706 |

## Signature Statement

Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

☒ YES ☐ NO

## Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code: 29251  
Submission date: 04-22-2025 11:38 AM  
Confirmation: PA10720250813O1745339897832  
Submission type: ORIGINAL

## Sec. 2-91. - City assessor.

Section 5, Item d.

- (a) *Appointment and term.* The city assessor shall be appointed on the basis of merit with due regard to education, training, experience and general fitness for the office, by a majority vote of the common council. He shall be properly certified under Wis. Stats. § 73.09. He shall serve at the pleasure of the council, and shall hold office for an indefinite term subject to termination by the council, with or without cause.
- (b) *Compensation.* The salary and other benefits payable to the assessor shall be established by separate ordinance, resolution and/or written contract.
- (c) *Duties and powers.* The city assessor shall have the following duties and powers:
  - (1) He shall carry out the duties and responsibilities of the assessor enumerated in state statutes, the state administrative code, directives from the state department of revenue, and city ordinances and resolutions.
  - (2) He shall carry out the directives of the council, the mayor and the administrator.
  - (3) He shall advise the city on assessment issues, and shall keep the city informed regarding current legislation and administrative rules affecting the city's assessment.
  - (4) He shall attend all meetings of the board of review, and he shall attend meetings of the council or committees thereof when requested by the mayor or committee chairperson.
- (d) *Additional contractual obligations.* Nothing herein shall preclude or limit the city and the assessor from establishing, by written contract, other employment terms and conditions not inconsistent herewith.
- (e) *Confidentiality of information provided to assessor.*
  - (1) Wis. Stats. § 70.47(7)(af) is hereby adopted by reference.
  - (2) 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 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 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 Wis. Stats. § 74.37, in which case the base records are open and public.

(Code 1991, § 3.311)

State Law reference— City assessor, Wis. Stats. § 62.09(1)(a).