

BOARD OF REVIEW AGENDA

May 21, 2024 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. Clerk's Report
 - a. Confirmation of appropriate BOR and Open Meetings Notices
 Long Combined Notice Published 4/11/24 (Open Book, and Board of Review)
 Combined Short Notice Published 4/18/24 & 4/25/24
 - b. Date of Open Book- May 1, 2024
 - c. Verify Training Requirements Have Been Met- Haugh and Ferguson have taken the required training
 - **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
- 5. Filing and Summary of Annual Assessment Report by Assessor's Office
- 6. The Board Receives the Assessment Roll and Any Sworn Statements From the Clerk
- 7. 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
- 8. Discussion and Action to Certify All Corrections of Error Under State Stat. 70.43
- 9. Discussion and Action Verifying with Assessor That Open Book changes are Included in the Assessment Roll
- 10. Allow Taxpayers to Examine Assessment Data
- 11. 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 BOR Matters
- 12. 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
- 13. Discussion and possible action relating to scheduling additional BOR date/s
- 14. 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 Deputy Clerk Nicole Lyddy (608) 747-2706.

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

Sec. 2-91. - City assessor.

- (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).