

# MINUTES FOR BOARD OF REVIEW JUNE 20, 2023

## Call to Order and Roll Call

The meeting was called to order by Lamont Kiefer at 09:00 a.m. Present: Lamont Kiefer, Becki Weyer, Shawn Zabinski, and Richard Yarrington (arrived at 9:09 a.m.) Absent: Michael Murray Quorum present. Also present: Bradley Murdock from Associated Appraisal.

## Confirmation of Appropriate BOR and Open Meetings Notices

Weyer confirmed that a combined notice of meeting to adjourn and 2-hour meeting was published on May 4, 2023 in the city's official newspaper, posted on the city's website, and posted at City Hall notice board. Weyer provided copies of the newspaper affidavit and confirmed that open meeting notice laws were adhered to regarding the current 06/20/2023 with notification sent to media, posting on the city's official website, and posting in one public place.

## Select a Chairperson for BOR

Zabinski nominated Kiefer, Weyer seconded, Kiefer duly appointed BOR chair.

## Select a Vice-Chairperson for BOR

Weyer nominated Shawn Zabinski for Vice-Chair, Kiefer seconded. Zabinski duly appointed Vice Chair.

## Approval of Minutes from June 02, 2022

Motion by Zabinski, second by Kiefer to approve the Minutes from June 02, 2023. Motion carried.

## Approval of Minutes from June 16, 2022

Motion by Zabinski, second by Kiefer to approve the minutes from June 16, 2022 with making a correction to the start time of the meeting was called to order at 09:05 a.m. vs. 09:04 a.m. as Kiefer called the meeting to order and arrived at 9:05 a.m. Motion carried.

## Verify Annual Mandatory Training Requirements

Weyer confirmed to the Board that annual training was completed by Michael Murray, Lamont Kiefer, Becki Weyer, and Shawn Zabinski on 05/11/2023. She provided a copy of the training affidavit that was submitted to the Department of Revenue on 05/11/2023.

## Reaffirm City Ordinance for Confidentiality of Income and Expense Information

Motion by Weyer, second by Kiefer, to reaffirm the ordinance. Weyer read aloud the ordinance and provided a copy in the meeting packet and during the meeting. Motion carried.

ec. 2-688. - Certain records of the assessor.

Whenever the assessor in the performance of his duties requests or obtains income and expense information, pursuant to Wis. Stats. § 70.47(7)(af) or any successor statute, the income and expense information that is provided to the assessor shall be held by him on a confidential basis. Such information, unless otherwise ordered by a court of competent jurisdiction, is not subject to the right of inspection and copying under Wis. Stats. § 19.35(1); provided, however, that this section shall not apply to information revealed to and used by persons:

(1) Pursuant to order of court; (2) In the discharge of duties imposed by law; and (3) In the discharge of duties imposed by office including, but not limited to, use by the assessor in performance of official duties of the assessor's office and use by the board of review in performance of its official duties. (Code 1993, § 1.49)

## Review of New Laws

Assessor Bradley Murdock from Associated Appraisal informed the Board that an oath of office is now required whenever a new taking new assessor is assigned to a municipality.

## Reaffirmation of Policy Regarding Procedure for Sworn Telephone Testimony and Sworn Written Testimony

A copy of the policy regarding the procedure for sworn telephone testimony was provided in the meeting packet. Motion by Zabinski, second by Yarrington, to reaffirm the policy regarding the procedure for sworn telephone testimony and sworn written testimony. Motion carried.

# Board of Review – June 20, 2023

## BOARD OF REVIEW POLICY ON PROCEDURE FOR SWORN TELEPHONE OR SWORN WRITTEN TESTIMONY REQUESTS

**WHEREAS**, Sec. 70.47(8), Wis. Stat. authorizes the Board of Review to consider requests from a property owner or the property owner's representative to testify under oath by telephone or written statements under oath to the Board of Review and whether to allow the same; and

**WHEREAS**, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law prior to a Request to Testify by Telephone or Submit Sworn Written Statement from being submitted.

Now, Therefore the City Board of Review of the City of Tomah of Monroe County does hereby adopt as Board of Review policy the following:

### 1. PROCEDURE:

Before the Board of Review (hereinafter BOR) can consider a request from a property owner or the property owner's representative (hereinafter "owner") to testify by telephone or submit a sworn written statement, the owner must first complete and file with the Clerk of the BOR the following documents:

- (a) A timely Notice of Intent to appear at BOR; and
- (b) A timely Objection Form for Real Property Assessment (PA-115A); and
- (c) A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814).

Such requests must be filed with the clerk of the BOR within the first 2 hours of the BOR's first scheduled meeting.

If the owner fails to file the aforementioned documents as required, the BOR will not consider the request.

### 2. CRITERIA:

The BOR, may consider any or all of the following factors when deciding whether to grant or deny the request:

- (a) The owner's stated reason(s) for the request as indicated on the PA-814
- (b) Fairness to the parties
- (c) Ability of the owner to procure in person oral testimony and any due diligence exhibited by the owner in procuring such testimony
- (d) Ability to cross examine the person providing the testimony
- (e) The BOR's technical capacity to honor the request
- (f) Any other factors that the BOR deems pertinent to deciding the request.

### 3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Passed on the 20<sup>th</sup> Day of June, 2023 by the Board of Review of the City of Tomah.

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Board of Review Chairperson

Attested by:

\_\_\_\_\_  
Rebecca Weyer, Clerk of the Board of Review

## Reaffirmation of Policy Regarding Waiver of BOR Hearing Requests

The policy regarding waiver of BOR hearing requests was included in the meeting packet and disseminated to members during the meeting. Motion by Kiefer, second by Zabinski, to reaffirm the policy regarding waiver of BOR Hearing Requests. Motion carried.

## Board of Review – June 20, 2023

### BOARD OF REVIEW POLICY ON PROCEDURE FOR WAIVER OF BOARD OF REVIEW HEARING REQUESTS

WHEREAS, Sec. 70.47(8m), Wis. Stat. authorizes the Board of Review to consider requests from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection under sec. 70.47(8) or, in a 1<sup>st</sup> class city, under sec. 70.4716) and allow the taxpayer to have the taxpayer's assessment reviewed under sec. 70.47(13); and

WHEREAS, Sec. 70.47(8m), Wis. Stat. further states that for purposes of this subsection, the Board of Review shall submit the notice of decision under sec. 70.47(12), Wis. Stat. using the amount of the taxpayer's assessment as established by the municipal assessor as the finalized amount; and

WHEREAS, Sec. 70.47(8m), Wis. Stat. further states that for purposes of this subsection, if the Board of Review waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under sec. 70.37(3), Wis. Stat. and notwithstanding the time period under sec. 70.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 70.37(3)(d), Wis. Stat.

WHEREAS, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law by the taxpayer prior to a Request for Waiver being considered.

Now, Therefore the City Board of Review of the City of Tomah of Monroe County does hereby adopt as Board of Review policy the following:

#### 1. PROCEDURE:

Before the Board of Review (hereinafter BOR) can consider a request from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection, the taxpayer must first complete and file with the Clerk of the BOR the following documents:

- (a) A timely Notice of Intent to appear at BOR; and
- (b) A timely Objection Form for Real Property Assessment (PA-115A);

If the owner fails to file the aforementioned documents as required, no hearing will be scheduled on the objection.

#### 2. CRITERIA:

The BOR, may consider any or all of the following factors when deciding whether to waive the hearing:

- (a) The benefits or detriments of the BOR process
- (b) The benefits or detriments of having a record for the Court review
- (c) Avoidance of unruly, lengthy, burdensome appeals
- (d) Ability to cross examine the person providing the testimony
- (e) Any other factors that the BOR deems pertinent to deciding whether to waive the hearing.

#### 3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Passed on the 20<sup>th</sup> day of June, 2023 by the Board of Review of the City of Tomah.

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Board of Review Chairperson

Attested by:

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Rebecca Weyer, Clerk of the Board of Review

### **New City Assessor Oath of Office**

The Assessor stood and completed an oath of office with the BOR as witness. He signed a written copy of the oath and completed the assessor's affidavit in front of the board. A written copy is included in the city's copy of the official assessment book.

### **Filing and Summary of Annual Assessment Report by Assessor's Office**

The assessor answered questions and provided an overall annual assessment during the examination of the roll. A statement of assessment is included with the physical copy of the assessment roll.

### **Receipt of the assessment roll by the Clerk from the Assessor**

The assessor officially signed the roll to the custody of the clerk.

### **Receive the Assessment Roll and Sworn Statements from the Clerk**

After receiving the assessment roll from the assessor, the clerk signed sworn statements accepting the roll. Copies of the sworn statements are included in the city's official copy of the assessment roll.

## **Board of Review – June 20, 2023**

### **Examine the Roll**

The roll was passed around the Board and members asked questions from the Assessor. Murdock informed the board that there is currently a bill being considered that could eliminate the personal property tax altogether. Until the final rulings, it is unknown if these values will be relevant for assessment purposes in the current or future years. If passed, it is likely that municipalities would receive credit from the state for what would have normally been collected in taxes from personal property.

The current estimated level of assessment is about 80%, which is down from 91%. To comply, a municipality needs to be between 90% and 110% of market value. The sales ratio in residential was 80% while commercial sales was about 76%, which means there is a wider gap between the amount people are paying at market price and assessment level this year than in previous years. The market is slowing down, which means although the city is in its first year out of compliance, the out of compliance percentage will slow down over the next couple of years. There was about a \$10 million increase in new build value. 221 permits were issued, which is about 2.8 million dollars-worth of permit value. One notable new construction is the hotel completed last year, which is in the TID.

During Open Book, the assessor talked to three property owners regarding four properties. 201 Larkin Street had a question about a valuation increase that was due to the replacement of an old sign outside the building. 501 and 503 Alyssa Street had a question about a condo that was split, the change was downward from the initial assessment. (5%). The owner provided information about building quality, and the assessor made an adjustment to be more in line with other similar buildings in the area. 215 Buan Street, the hotel, had questions about the price per room value. The owner sent a list of other per room values in other hotels, and the assessor made some changes to the value of the new hotel, based on per room value. (Hotel went down 8% total value).

### **Add Omitted Property**

There was no omitted property found.

### **Eliminate double Assessed Property**

There was no double assessed property found.

### **Discussion/Action Certify all corrections of error under state law (Wis. Stat. § 70.43)**

There were no corrections of error to report.

### **Discussion/Action Verify with Assessor that Open Book Changes are included in the Assessment Roll**

### **Allow Taxpayers to Examine Assessment Data**

There were no tax payers present who wished to examine the completed assessment.

### **Waivers of the required 48-hour notice of intent to file an objection when there is good cause**

There were no waivers of the 48-hour notice or objections submitted.

### **Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court**

There were no requests for waiver of BOR hearing presented.

### **Requests to testify by telephone or submit a sworn written statement**

There were no requests to testify by telephone or by submitting sworn written statement presented.

### **Subpoena requests**

There were no subpoena requests to consider.

### **Act on any other legally allowed or required BOR Matters**

## **Board of Review – June 20, 2023**

110 E Council was found during the examination of the roll to be listed at full value. The property had a fire at the end of 2022 that resulted in the property being condemned. The clerk contacted the building inspector during the meeting, who was able to provide photos of the property.

The Board considered information from the building inspector and assessor to consider a change in the assessed value of the property due to the fire. At 10:26 a.m. Building Inspector Shane Rolff entered the meeting to give information about 110 E Council St. Rolff stated that the improvements/repairs would cost over \$100,000 to make habitable again. They are currently under a raze or repair order. The assessor took the opportunity to question the inspector on the damage to the building and its potential value at this time.

Motion by Weyer, second by Zabinski, to change the improved value to from \$141,900 to \$28,400 at 110 E Council St. Parcel 286-01901-0000. The new total value will be \$40,500 compared to \$154,000 in the initial roll. A Notice of Board of Review Determination was filled out and a copy will be sent to the owner of the property.

### **Review Notices of Intent to File Objection**

There were no notices of intent to file objection to review.

### **Proceed to Hear Objections, if Any and if Propert Notice/Waivers Given, Unless Scheduled for Another Date**

There were no objections to hear.

### **Consider/Act on Scheduling Additional BOR Date(s)**

No further BOR date meetings are required for the 2023 assessment year.

### **Adjourn (To Future Date if Necessary)**

Motion by Yarrington, second by Weyer, to have a final adjournment for the 2023 City of Tomah Board of Review. Motion carried. The meeting was adjourned at 11:04 a.m.

Respectfully submitted,

Rebecca Weyer, Clerk