

MINUTES FOR BOARD OF REVIEW 2 HOUR MEETING MINUTES 8/1/2024

Call Board of Review (BOR) to Order & Meeting Recording Announcement

A meeting of the Board of Review was held at 819 Superior Ave. in the Council Chambers. The meeting was also available via Zoom and recorded. Clerk Weyer called the meeting to order at 10:00 a.m. All motions are unanimously approved unless otherwise noted.

Roll Call - Confirmation of appropriate BOR and Open Meeting Notices

Present: Rebecca Weyer, Paul Dwyer, Patrick Devine, (remote, arrived at 10:25) and Nicole Hart. Absent: Shawn Zabinski. The majority was present, quorum reached. Also present was Bradley Murdock, the assessor from Associated Appraisal. The meeting packet included the affidavit from Monroe County Herald showing proper notice of the BOR meeting. The meeting agenda was posted in three public places and the city website on 07/30/2024 and emailed to various media personnel.

Select a Chairperson for BOR

Motion by Weyer, second by Hart, to appoint Paul Dwyer to be Chairperson for the BOR. Motion carried.

Select a Vice-Chairperson for BOR

Motion by Dwyer, second by Hart, to appoint Rebecca Weyer to be Vice-Chairperson for the BOR. Motion carried.

Approval of Minutes from June 20, 2023

Motion by Hart, second by Weyer, to approve the minutes from June 20, 2023. Motion carried.

Verify that at Least One BOR Member has met the Mandatory Training Requirements

The meeting packet included the affidavit that was submitted to the Department of Revenue (DOR) on 05/30/2024. The members who received training were Rebecca Weyer, Nicole Hart, and Shawn Zabinski.

Verify City of Tomah Ordinance for Confidentiality of Income and Expense Information

City of Tomah Ordinance Article VIII Sec. 2-688 was included in the meeting packet and reviewed by members.

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

Motion by Weyer, second by Dwyer, to reaffirm the policy regarding the procedure for sworn telephone and sworn written testimony. Motion carried.

Reaffirmation of Policy Regarding Procedure for Waiver of BOR Hearing Requests

Motion by Weyer, second by Hart, to reaffirm the policy regarding the procedure for waiver of BOR hearing requests. Motion carried.

Filing and Summary of Annual Assessment Report by Assessor

The annual assessment report has been replaced by the Municipal report that will be filed after the Board of Review is closed.

Receipt of the Assessment Roll by the Clerk from the Assessor

The assessor signed the assessor's affidavit, and the clerk signed for receiving the assessment roll.

Filing and Summary of Annual Assessment Report by Assessor

This item was a duplicate and was not needed.

Review the Assessment Roll and Perform Statutory Duties

1) Examine the Roll

The Board took time to physically examine the roll.

2) Correct Description or Calculation Errors

Murdock stated there were no description or calculation errors.

3) Add Omitted Property

There was no omitted property to add.

4) Eliminate Double Assessed Property

There was no double assessed property to eliminate.

Discussion/Action - Certify all corrections of Error Under State Law Wis. Stat. § 70.43

There were no corrections of error to certify.

Discussion/Action - Verify with Assessor that Open Book Changes are Included in the Assessment Roll

Murdock gave a summary of the open book changes that occurred. All open book changes are included in the assessment roll with the exception of 501 and 503 Alysa St. Their numbers have been added to the roll in green ink, are included in the Statement of Assessment. After the BOR, the correct numbers will be provided to the county. There were two Open Books meetings, one in person and one by phone. The assessor continued to take calls up through July 31st to try to resolve issues with property owners before the BOR. He also has a printed copy of the summary of Open Book actions included with the roll. There were more than fifty tax payers that were talked with during this time, which is typical during a reevaluation year. There is a printed summary of changes that occurred during the open book filed with the assessment book. Since 2024 was a revaluation year, the assessed values are now at 100%.

Allow Taxpayers to Examine Assessment Data

There were two taxpayers who attended the meeting and wished to examine the assessment book. The assessor assisted them with basic questions.

a)Waivers of Required 48-hour Notice of Intent to File Objection when there is good cause

There were no waivers of 48-hour notice to consider.

b)Requests for Waiver of BOR Hearing

There were no waivers of hearing to consider.

c)Requests to Testify by Telephone or Sworn Written Statement

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

d) Subpoena requests

There were no subpoena requests to consider.

e) Act on any other legally allowed or required BOR matters

Review Notices of Intent to File Objection

During the time after the assessment book was available and the BOR two-hour meeting, there were a few notices of intent to file. All appeal forms that were received were rescinded by the owners after speaking with the assessor and either getting explanations for the change in value, or the owner provided additional information to the assessor that lowered some values.

Proceed to Hear Objections, if any and if Proper Notice/Waivers Given, unless Scheduled for another date

Objection to Real Property Assessment - Alissa and William Scheerer 503 Alyssa St repealed their objection and signed the notices for the amended assessments for 501 and 503 Alyssa St. Dwyer called for a recess at 10:30 a.m.

During the recess, two taxpayers wished to speak with the assessor and ask questions about their values. The meeting resumed at 10:56 a.m.

The board spent considerable time going over the assessment book with the assessor at the meeting and asking questions about the changes made during the Open Book.

Consider/Act on Scheduling Additional BOR Date(s)

There are no further BOR dates needed.

Adjourn (To Future Date if Necessary)

Motion by Weyer, second by Hart, to adjourn the 2024 BOR. Motion carried. The meeting was adjourned at 12:00 p.m.

Respectfully submitted,

Rebecca Weyer