



AGENDA FOR BOARD OF REVIEW

A Board of Review meeting will be held on **Tuesday, June 20, 2023 at 9:00 AM**
in the **Council Chambers at City Hall, 819 Superior Avenue, Tomah, WI.**

Join Zoom Meeting

<https://us06web.zoom.us/j/2708608080?pwd=ZTZ0cm1LVEFEb1dzVDNwdi91UHFYQT09>

Meeting ID: 270 860 8080

Passcode: 206751

One tap mobile +13126266799,,2708608080#,,,,*206751# US (Chicago)

1. **Call to Order and Roll Call**
2. **Confirmation of Appropriate BOR and Open Meetings Notices**
 - a. [Notice Published](#)
3. **Select a Chairperson for BOR**
4. **Select a Vice-Chairperson for BOR**
5. **Approval of the Minutes**
 - a. [Approval of Minutes from June 02, 2022](#)
 - b. [Approval of Minutes from June 16, 2022](#)
6. **Verify Annual Mandatory Training Requirements**
 - a. [BOR Training Affidavit for 2023](#)
7. **Reaffirm City Ordinance for Confidentiality of Income and Expense Information**
 - a. [City of Tomah Ordinance Sec. 2-688 Regarding Certain records of the assessor](#)
8. **Review of New Laws**
9. **Reaffirmation of Policy Regarding Procedure for Sworn Telephone Testimony and Sworn Written Testimony**

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- a. [Policy Regarding Procedure for Sworn Telephone Testimony and Sworn Written Testimony](#)

10. Reaffirmation of Policy Regarding Waiver of BOR Hearing Requests

- a. [City of Tomah Procedure for Waiver of Board of Review Hearing Requests](#)

11. New City Assessor Oath of Office

- a. [Assessor Oath of Office](#)

12. Filing and Summary of Annual Assessment Report by Assessor's Office

13. Receipt of the assessment roll by the Clerk from the Assessor

14. Receive the Assessment Roll and Sworn Statements from the Clerk

15. Review the Assessment Roll and Perform Statutory Duties

- a. Examine the Roll
- b. Correct Description or Calculation Errors
- c. Add Omitted Property
- d. Eliminate double Assessed Property

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

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

18. Allow Taxpayers to Examine Assessment Data

19. During First Two Hours, Consideration of:

- a. Waivers of the 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. Requests to testify by telephone or submit a sworn written statement
- d. Subpoena requests

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

20. Review Notices of Intent to File Objection

21. Proceed to Hear Objections, if Any and if Proper Notice/Waivers Given, Unless Scheduled for Another Date

22. Consider/Act on Scheduling Additional BOR Date(s)

23. Adjourn (To Future Date if Necessary)

NOTICE: It is possible that a quorum of members 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. Please note that, 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 Becki Weyer, City Clerk, at 819 Superior Avenue, Tomah, WI 54660.

Notice of Meeting to Adjourn Board of Review to Later Date

STATE OF WISCONSIN

City of Tomah, Monroe County

The Board of Review will meet on the 31st day of May, 2023 at 10:00 a.m. at the Tomah Municipal Center at 819 Superior Ave, Tomah, WI for the purpose of calling the Board of Review into session during the 45-day period beginning on the 4th Monday of April, pursuant to Wis. Stat § 70.47(1).

Due to the fact the assessment roll is not completed at this time, the Board of Review will be adjourned until the 20th day of June, 2023 at 9:00 a.m. at the Tomah Municipal Center at 819 Superior Ave, Tomah, WI.

Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board of Review (See Wis. Stat. § 70.47(2);

1. After the first meeting of the Board of Review and before the Board of Review'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 of Review about that person's objection except at a session of the Board of Review.
2. No person may appear before the Board of Review, testify to the Board of Review by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board of Review or at least 48 hours before the objection is heard if the objection is allowed under Wis. Stat. § 70.47(3)(a), that person provides to the Board of Review Clerk notice as to whether the person will ask for removal under Wis. Stat. § 70.47(6m)(a) and, if so, which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.
3. When appearing before the Board of Review, the 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.
4. No person may appear before the Board of Review, testify to the Board of Review by telephone, or object to a valuation, if that valuation was made by the assessor or the objector using the income method, unless the person supplies to the assessor all of the information about income and expenses that the assessor requests, unless no later than 7 days before the first meeting of the Board of Review, as specified in the manual under Wis. Stat. § 73.03(2a). The municipality or county shall provide by ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph and shall provide exceptions for person using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The information that is provided under this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. § 19.35(1).

Notice that the Assessment Roll is Open for Examination and Open Book

Pursuant to Wis. Stat. § 70.45, the assessment roll for the year 2023 assessment will be open for examination starting on the 2nd day of June, 2023 from 8:00 a.m. to 4:30 p.m. Monday through Friday at the City Clerk's office at 819 Superior Ave, Tomah, WI. The roll will also be available online at <https://www.tomahwi.gov/treasurer/page/assessor>.

Additionally, the assessor shall be available on the 2nd day of June, 2023 by phone only from 9:00 a.m. to 4:00 p.m. Instructional material will be provided at the open book to persons who wish to object to valuations under Wis. Stat. § 70.47.

Notice is hereby given this 4th day of May, 2023 by:

Rebecca Weyer
(City Clerk)

See Proof on Next Page

Notice ID: Ip0Cw4Sdr6jccXcRYeXv
Notice: Board of Review combined notice

Gregory M. Evans, being duly sworn, doth depose and say that he is an authorized representative of the Monroe County Herald newspaper published in Sparta, the seat of government of said County, and that an advertisement of which the annexed is a true copy, taken from said paper/s was published therein on:

Date(s):

4 May 2023



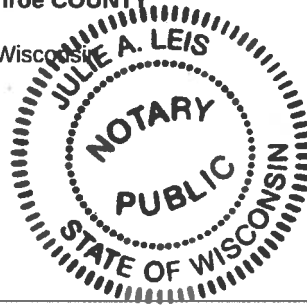
Publisher

Subscribed and sworn to before me on this day 4 May 2023



STATE OF WISCONSIN
Monroe COUNTY

Julie A. Leis, Notary Public, Monroe County, Wisconsin
My Commission Expires: October 8, 2026



No. Lines: 61 No. Times: 1
Notary Fee: \$2.00
Total Cost: \$91.26
Advertisers: City of Tomah - Clerk
Order #: 745

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1. After the first meeting of the Board of Review and before the Board of Review'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 of Review about that person's objection except at a session of the Board of Review.

2. No person may appear before the Board of Review, testify to the Board of Review by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board of Review or at least 48 hours before the objection is heard if the objection is allowed under Wis. Stat. § 70.47(3)(a), that person provides to the Board of Review Clerk notice as to whether the person will ask for removal under Wis. Stat. § 70.47(6m)(a) and, if so, which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.

3. When appearing before the Board of Review, the 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.

4. No person may appear before the Board of Review, testify to the Board of Review by telephone, or object to a valuation, if that valuation was made by the assessor or the objector using the income method, unless the person supplies to the assessor all of the information about income and expenses that the assessor requests, unless no later than 7 days before the first meeting of the Board of Review, as specified in the manual under Wis. Stat. § 73.03(2a). The municipality or county shall provide by ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph and shall provide exceptions for person using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The information that is provided under this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. § 19.35(1).

Notice that the Assessment Roll is Open for Examination and Open Book

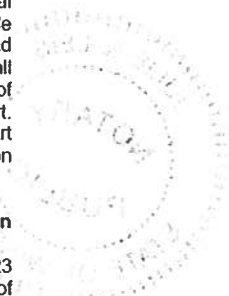
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Additionally, the assessor shall be available on the 2nd day of June, 2023 by phone only from 9:00 a.m. to 4:00 p.m. Instructional material will be provided at the open book to persons who wish to object to valuations under Wis. Stat. § 70.47.

Notice is hereby given this 4th day of May, 2023 by:

Rebecca Weyer, City Clerk

5/4 WNAXLP



BOARD OF REVIEW MINUTES JUNE 2, 2022

The meeting of the 2022 Board of Review for the City of Tomah was held in the Council Chambers at City Hall, 819 Superior Avenue, Tomah, WI 54660 on Thursday, June 2, 2022 at 9:03 a.m.

CALL TO ORDER - ROLL CALL

Mike Murray called the meeting to order at 9:05 a.m. The following members were present: Rebecca Weyer, Lamont Kiefer, Shawn Zabinski (remote), and Michael Murray. Absent: Richard Yarrington. Others Present: Heather Wolf, Assessor.

STATEMENT OF PUBLIC NOTICE

Weyer advised she published the appropriate notices according to statute and posted public notices on the City's website, and physical copies at the Tomah Municipal Building, the Tomah Public Library, and the Chamber and Visitor's Center. Notices were published in the Monroe County Herald according to statute.

SELECT A CHAIRPERSON

Nominations were held for chairperson. Zabinski nominated Kiefer. There were no other nominations. Kiefer was duly elected chairperson.

SELECT A VICE CHAIRPERSON

Nominations were held for vice chairperson. Murray nominated Zabinski. There were no other nominations. Zabinski was duly elected vice chairperson.

BOARD OF REVIEW VERIFICATION OF TRAINING DOCUMENTATION

Rebecca Weyer, Shawn Zabinski, Lamont Kiefer, and Michael Murray all attended required BOR training on 05/19/2022. The affidavit was submitted to the Department of Revenue as required on 05/20/2022.

APPROVAL OF THE MINUTES

Approve Minutes from July 15, 2021

Motion by Murray, second by Zabinski, to approve the minutes from July 15, 2021. Motion carried.

Approve Minutes from August 19, 2021

Motion by Murray, second by Zabinski, to approve the minutes from August 19, 2021. Motion carried.

REAFFIRM THAT THE CITY OF TOMAH HAS AN ORDINANCE FOR THE CONFIDENTIALITY OF INCOME AND EXPENSE INFORMATION

City Clerk Weyer confirmed that the ordinance is included in article VIII Section 2-688 of the City's Municipal Code.

POLICY ON PROCEDURE FOR SWORN TELEPHONE OR SWORN WRITTEN TESTIMONY **Policy on Sworn Written Testimony Requests**

Weyer handed out copies of the sworn testimony policy. Motion by Murray, second by Zabinski to reaffirm the policy on sworn written testimony requests. Motion carried.

POLICY ON PROCEDURE FOR WAIVER OF BOARD OF REVIEW HEARING REQUESTS

Motion by Murray, second by Zabinski to reaffirm the Policy on Procedure for Waiver of Board of Review Hearing Requests. Motion carried.

RECEIVE THE ASSESSMENT ROLL AND SWORN STATEMENTS FROM THE CLERK

Assessor Wolf signed the Assessor's Affidavit and City Weyer received the Assessment Roll prior to the meeting. Weyer presented the assessment roll and sworn statements to the Board of Review for their inspection.

EXAMINE THE ROLL, CORRECT DESCRIPTION OR CALCULATION ERRORS, ADD OMITTED PROPERTY, AND ELIMINATE DOUBLE ASSESSED PROPERTY

During the Open Book process, there were a few changes. All except one were waived, so the Board of Review will be required to have another meeting for final adjournment at a later date so the one property owner, who has not provided a waiver, has a 15-day grace period for a chance to appeal. There is currently an estimated 91.1% estimated level of investment. Wolfe stated that the market is still moving quickly, although there may be some slow-down in assessment changes coming as interest rates rise. Likely will need another market update in the next few years. Total assessed value excluding manufacturing is \$737,827,500. There was total \$285,900 omitted property recorded at the back of the 2022 roll. The omission was personal property that was not previously in the roll.

CERTIFY ALL CORRECTIONS OF ERROR

There are no corrections to certify.

VERIFY WITH THE ASSESSOR THAT OPEN BOOK CHANGES ARE INCLUDED IN THE ASSESSMENT ROLL

The open book changes were included in the assessment roll that was received by the Board from the assessor.

CREATE A NEW HEARING SCHEDULE FOR WRITTEN OBJECTIONS FILED BUT NOT HEARD (IF ANY)

There were no written objections filed.

COMMUNICATIONS AND ANY OTHER BUSINESS AS AUTHORIZED BY LAW

Wolfe stated that the state conducts manufacturing assessments and will not publish until mid-June; however, the city should expect to see increases in new construction value for Cardinal, as they did have a sizeable permit for work completed. It was a much better year than last year, as there was about \$8.7 million in new construction locally for this last year. That should give the city about a 1-1.5% change in the levy limit. Much of this was in the TID, because TID 8 was extended last year, and the city added TID 11.

As lots fill up, new residential construction has been a bit slower. Annexations in the future may help. As materials are stabilizing for construction materials, Wolfe is optimistic costs will move closer to normal over the next few years.

ADJOURN IF THE ROLL IS COMPLETE OR CREATE NEW HEARING DATE

The next Board of Review Meeting date will be Thursday June 16th at 9:00 a.m. in the Council Chambers. Murray left the meeting at 9:23 a.m.

Motion by Weyer, second by Zabinski, to adjourn until Thursday June 16th at 9:00 a.m.

Meeting adjourned at 11:03 a.m.

Respectfully Submitted,

Rebecca Weyer

BOARD OF REVIEW MINUTES JUNE 16, 2022

The meeting of the 2022 Board of Review for the City of Tomah was held in the Council Chambers at City Hall, 819 Superior Avenue, Tomah, WI 54660 on Thursday, June 16, 2022 at 9:00 a.m.

CALL TO ORDER - ROLL CALL

Chair Lamont Kiefer called the meeting to order at 9:04 a.m. The following members were present: Rebecca Weyer, Richard Yarrington and Michael Murray. Lamont Kiefer arrived at 09:05 a.m. Absent: Shawn Zabinski. Others Present: Heather Wolf, Assessor.

APPROVAL OF THE MINUTES

Approve Minutes from June 6, 2022

Motion by Weyer, second by Yarrington, to approve the minutes from June 6, 2022. Motion carried.

OTHER MATTERS PROPERLY BEFORE THE BOARD.

There were no other matters brought before the board.

CLOSE BOARD OF REVIEW - FINAL ADJOURNMENT

Motion by Weyer, second by Kiefer, to adjourn the Board of Review. Motion carried. Meeting adjourned at 9:06 a.m.

Respectfully Submitted,

Rebecca Weyer



Board of Review Member Training Affidavit

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 MONROE

Co-muni code 41286

I, Becki Weyer, the clerk for the CITY OF TOMAH,

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:

<u>MICHAEL MURRAY</u>	<u>05/11/2023</u>
Name	Date
<u>LAMONT KIEFER</u>	<u>05/11/2023</u>
Name	Date
<u>REBECCA WEYER</u>	<u>05/11/2023</u>
Name	Date
<u>SHAWN ZABINSKI</u>	<u>05/11/2023</u>
Name	Date

05-11-2023 02:30 PM

Date electronically filed

rweyer@tomahwi.gov

Clerk email



Board of Review Member Training Affidavit

Preparer Information

Name Becki Weyer	Title Clerk
Email rweyer@tomahwi.gov	Phone 608-374-7426

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: 41286
Submission date: 05-11-2023 02:30 PM
Confirmation: PA10720231124O1683833440023
Submission type: ORIGINAL

Sec. 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)

**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 20th Day of June, 2023 by the Board of Review of the City of Tomah.

Board of Review Chairperson

Attested by:

Rebecca Weyer, Clerk of the Board of Review

**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 1st 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:

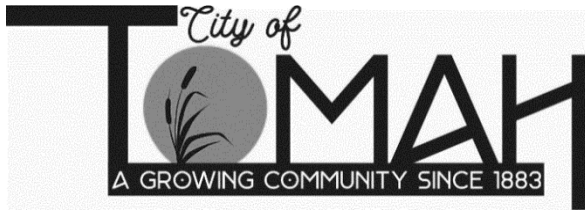
This policy shall be effective upon passage.

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

Board of Review Chairperson

Attested by:

Rebecca Weyer, Clerk of the Board of Review



819 Superior Ave
Tomah, WI 54660
Phone: (608) 374-7420
Fax: (608) 374-7424

OFFICIAL OATH

STATE OF WISCONSIN
MONROE COUNTY
CITY OF TOMAH

I, the undersigned, who have been elected (or appointed) to the office of Assessor, affirm that I will support the constitution of the United States and the constitution of the State of Wisconsin and will faithfully discharge the duties of said office to the best of my ability. So help me God.

Assessor (Signature)

Subscribed and sworn to before me this 20th day of June 2023

City Clerk (Signature)