



**TWO
RIVERS**
WISCONSIN

BOARD OF REVIEW

Thursday, September 28, 2023 at 4:00 PM

Council Chambers - City Hall, 3rd Floor
1717 E. Park Street, Two Rivers, WI 54241

MINUTES

1. CALL BOARD OF REVIEW (BOR) TO ORDER

The meeting was called to order by Chairperson LeClair at 4:00 PM.

2. ROLL CALL BY CITY CLERK

Present: Chairperson Bill LeClair; Councilmember Scott Stechmesser; Amanda Baryenbruch, City Clerk; and Colin Loughrin, Accurate Appraisal Assessor.

Absent and Excused: Vice-Chairperson Bonnie Shimulunas and Greg Buckley, City Manager

3. CONFIRMATION OF APPROPRIATE BOR AND OPEN MEETINGS NOTICES

City Clerk Baryenbruch reported that a joint Open Book and Notice of the Two-Hour Board of Review Meeting was published in the Herald Times Reporter on August 4, 2023 and posted at City Hall, the J.E. Hamilton Community House and the Lester Public Library on July 31, 2023. Due to the date changing for Open Book, an updated Notice for Open Book was published in the Herald Times Reporter on August 20, 2023 and posted at City Hall, the J.E. Hamilton Community House and the Lester Public Library on August 16, 2023. Due to the date changing for Open Book and the Two-Hour Board of Review Meeting, a joint Open Book and Notice of the Two-Hour Board of Review Meeting was published with the updated dates in the Herald Times Reporter on August 25, 2023 and posted at City Hall, the J.E. Hamilton Community House and the Lester Public Library on August 18, 2023

4. VERIFY THAT AT LEAST ONE BOR MEMBER HAS MET THE MANDATORY TRAINING REQUIREMENTS

City Clerk Baryenbruch reported that she completed the training and a copy of the Board Member Training Affidavit was filed with the Wisconsin Department of Revenue on May 15, 2023 and is also included in the meeting packet.

5. VERIFY THAT THE CITY HAS AN ORDINANCE FOR THE CONFIDENTIALITY OF INCOME AND EXPENSE INFORMATION PROVIDED TO THE ASSESSOR UNDER STATE LAW (WIS. STAT. 70.47(7)(AF))

A copy of the City's ordinance, Municipal Code Section 2-5-4, relating to the confidentiality of income and expense information provided to the Assessor under state law was included in the meeting packet.

6. REVIEW OF NEW LAWS

City Clerk Baryenbruch reported that effective in 2022, at least one member of the Board of Review must meet the mandatory training requirements each year, as opposed to every other year in prior years. There are no new laws effective in 2023.

7. FILING AND SUMMARY OF ANNUAL ASSESSMENT REPORT BY ASSESSOR'S OFFICE

Assessor Loughrin read the Assessor's Affidavit and filed the Annual Assessment Report with the City Clerk.

8. RECEIPT OF THE ASSESSMENT ROLL BY THE CLERK FROM THE ASSESSOR

City Clerk Baryenbruch acknowledged receipt of the Assessor's Affidavit and Assessment Roll from the Assessor.

9. RECEIVE THE ASSESSMENT ROLL AND SWORN STATEMENTS FROM THE CLERK

The Assessment Roll and Assessor's Affidavit was made available to the other members of the Board of Review.

10. REVIEW THE ASSESSMENT ROLL AND PERFORM STATUTORY DUTIES:

- Examine the roll,
- Correct descriptions or calculation errors,
- Add omitted property, and
- Eliminate double assessed property

The Assessment Roll was available for members of the Board of Review to examine. Per the Assessor, there were two correction errors on personal property accounts.

11. DISCUSSION/ACTION - CERTIFY ALL CORRECTIONS OF ERROR UNDER STATE LAW (WIS. STAT. 70.43)

Motion by Stechmesser, Seconded by Baryenbruch to certify the corrections.

Voting Yea: LeClair, Stechmesser, Baryenbruch

12. DISCUSSION/ACTION - VERIFY WITH THE ASSESSOR THAT OPEN BOOK CHANGES ARE INCLUDED IN THE ASSESSMENT ROLL

The Assessor indicated that 2023 was a maintenance year. He reported Accurate Appraisal visited 211 parcels, reviewed 283 permits and received 18 inquiries from property owners. He reported that there were no open book appointments and therefore no changes as a result of any appointments.

13. ALLOW TAXPAYERS TO EXAMINE ASSESSMENT DATA

There were no taxpayers present wishing to examine the assessment data.

14. DURING THE FIRST TWO HOURS, CONSIDERATION OF:

- Waivers of the required 48-hour notice of intent to file an objection when there is good cause,
- Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court,
- Requests to testify by telephone or submit a sworn written statement,
- Subpoena requests, and
- Act on any other legally allowed or required BOR matters

The Clerk informed the members of the Board of Review that she received no waivers of the required 48-hour notice of intent to file an objection, no requests for waiver of the BOR hearing to allow the property owner an appeal directly to circuit court, no requests to testify by telephone or sworn written statement, and no subpoena requests.

15. REVIEW NOTICES OF INTENT TO FILE OBJECTION

The Clerk informed the members of the Board of Review that there were no Notices of Intent to File an Objection received by Monday at 4:00 p.m. There were also no Notices of Intent to File an Objection received after the deadline.

16. PROCEED TO HEAR OBJECTIONS, IF ANY AND IF PROPER NOTICE/WAIVERS GIVEN, UNLESS SCHEDULED FOR ANOTHER DATE

There were no hearings.

17. CONSIDER/ACT ON SCHEDULING ADDITIONAL BOR DATE(S)

No additional dates are needed for the 2023 Board of Review

18. ADJOURN (TO FUTURE DATE IF NECESSARY)

Motion by Stechmesser, seconded by Baryenbruch to adjourn the meeting at 6:00 PM. Motion carried upon a voice vote.

Respectfully Submitted,

Amanda Baryenbruch
City Clerk