

CITY OF WISCONSIN RAPIDS
2023 BOARD OF REVIEW
First Floor Conference Room – City Hall, 444 West Grand Avenue

Minutes

The City of Wisconsin Rapids Board of Review met at 9:04 a.m. on Thursday, May 25, 2023 in the First Floor Conference Room of City Hall. Members present were Len Strigel, Don Walloch, Alex Hewett, and Lee Gossick. Also present were City Clerk/Board of Review Clerk Jennifer Gossick, City Assessors Steve Shepro, Beth Polacek and Dalton Probyn, and City Attorney Sue Schill.

1. Call to order

Clerk Gossick called the meeting to order at 9:04 a.m.

2. Roll Call

All Board of Review Members were present except Peter Kastenholz, who was excused.

3. Confirmation of appropriate Board of Review (BOR) and Open Meetings notices

Clerk Gossick confirmed that the Board of Review official notice was submitted to the Daily Tribune, the official newspaper of the City of Wisconsin Rapids on Wednesday, May 3, 2023. The notice was also posted on May 3, 2023 on the City's website and online calendar, the bulletin boards at City Hall, McMillan Memorial Library, and the Lowell Senior Center, the main door of City Hall, and emailed to those news media and persons who have filed a written request for such notice.

Clerk Gossick confirmed the Open Meetings law notice with agenda was posted on May 23, 2023 on the City's website and online calendar, the bulletin boards at City Hall, McMillan Memorial Library, and the Lowell Senior Center, and emailed to the Daily Tribune, and to those news media and persons who have filed a written request for such notice.

4. Elect a Chairperson

Len Strigel nominated Alex Hewett for Chairperson, and the nomination was accepted. No further nominations were received, and nominations were closed. A voice vote was taken and Mr. Hewett was elected Chairperson, 4 ayes and 0 nays.

5. Elect a Vice Chairperson

Len Strigel nominated Lee Gossick for Vice Chairperson, and the nomination was accepted. No further nominations were received, and nominations were closed. A voice vote was taken and Mr. Gossick was elected Vice Chairperson, 4 ayes and 0 nays.

6. Verify that at least one BOR member has met the mandatory training requirements

Clerk Gossick verified that Don Walloch and Lee Gossick met the mandatory training requirements and provided copies of their exams and affidavits of Training Participation. Clerk Gossick also verified that the training affidavits were submitted to the Department of Revenue on May 24, 2023.

7. 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))

Clerk Gossick verified 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)):

This is contained in the Municipal Code, Section 2.15(6)(a)(5). (Ordinance No. MC 868, adopted on June 13, 2000.)

8. Consider policy regarding the procedure for sworn telephone testimony and sworn written testimony

It was moved by Strigel, seconded by Walloch to adopt a written policy regarding the procedure for sworn telephone testimony and sworn written testimony as presented with a change from sworn telephone testimony to sworn audio and video testimony, and with consideration of said testimony on a case-by-case basis. Motion carried, 4 ayes and 0 nays.

9. Consider policy regarding the procedure for waiver of BOR hearing requests

It was moved by Gossick, seconded by Strigel to adopt a written policy regarding the procedure for waiver of BOR hearing requests as presented with the consideration of accepting waiver of BOR hearing requests on a case-by-case basis. Motion carried, 4 ayes and 0 nays.

10. Filing and summary of Annual Assessment Report by Assessor's Office

Assessor Shepro gave a report for 2023. Filing and summary of Annual Assessment Report by Assessor's Office will be completed by June 12, 2023.

11. Receipt of the Assessment Roll and signed affidavit by the Clerk from the Assessor
Clerk Gossick received the electronic Assessment Roll and signed affidavit from Assessor Shepro. An electronic copy of the Assessment Roll and signed affidavit are on file in the Clerk's Office.

12. Receive the Assessment Roll and signed affidavit from the Clerk

The Board received the electronic Assessment Roll and signed affidavit from the Clerk.

13. Review the Assessment Roll and perform statutory duties:

- a. Examine the roll,
- b. Correct description or calculation errors,
- c. Add omitted property, and
- d. Eliminate double assessed property

The Board members had opportunity to review the roll; no description or calculation errors, omitted property, or double assessed property were found.

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

No action was taken, as no description or calculation errors, omitted property or double assessed properties were found.

15. Discussion/Action - Verify with the Assessor that open book changes are included in the assessment roll

Assessor Shepro verified that open book changes were included in the assessment roll.

16. Allow taxpayers to examine assessment data

Assessment data was available to be examined by taxpayers. No taxpayers were present.

17. During the 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, and
- e. Act on any other legally allowed or required BOR matters

A request to testify by telephone or to submit a sworn written statement by Briarwoods LLC was considered. It was moved by Gossick, seconded by Walloch to approve a request to testify by audio and video means by Briarwoods LLC. Motion carried, 4 ayes and 0 nays.

No waivers of the required 48-hour notice of intent to file an objection, requests for waiver of the BOR hearing, subpoena requests or other legally allowed or required BOR matters were received. No action was taken on these items.

18. Review Notices of Intent to File Objection

A Notice of Intent to File Objection from Briarwoods LLC was reviewed regarding parcel no: 3409700.

19. Proceed to hear objections, if any and if proper notice/waivers given, unless scheduled for another date

It was moved by Hewett, seconded by Gossick to schedule a hearing to consider the Objection to Real Property Assessment by Briarwood LLC, with a request that Briarwood LLC provide an estimate of the amount of time needed at the hearing at least 48 hours prior to the hearing. Motion carried, 4 ayes and 0 nays.

20. Consider/act on scheduling additional BOR Date(s)

A BOR hearing to consider the Objection to Real Property Assessment by Briarwood LLC is scheduled for Wednesday, May 31, 2023, at 1:00 p.m. in the First Floor Conference Room at City Hall and the property owner and/or its agent may appear via Zoom audio and video.

21. Adjourn to next meeting if necessary.

There being no further action or business required of the Board, and the Board having been in session for at least 2 hours, it was moved by Hewett, seconded by Gossick to adjourn to Wednesday, May 31, 2023 at 1:00 p.m. to hear an Objection to Real Property Assessment. Motion carried, 4 ayes and 0 nays. The meeting adjourned at 11:06 a.m.

Respectfully Submitted,

Jennifer M. Gossick, City/Board of Review Clerk