

BOARD OF REVIEW
Council Chambers, 101 South Blvd., Baraboo
July 30, 2019 - 1:00 p.m.

Roll Call: Mayor Palm, T. Kolb, P. Wedekind, D. Thurow, B. Zeman

Others: Atty Truman, Mark Link & Michael Weymier of Tyler Technologies, Inc., J. Atkinson (alternate)

CALL TO ORDER:

Compliance with the Open Meeting Law.

New Business:

- Select a Chairperson and Vice Chairperson
- Members who have met the mandatory training requirements: Palm, Kolb, Wedekind, Thurow, and Zeman on 05-10-18. Atkinson on 04-11-19.
- Receive the assessment roll and sworn statements from the Assessor
- Establish Procedures of Operation and Review Forms to be Used
- Review Notices of Intent to File Objection
- Review Schedule of Objections and Hearings
- Review Assessment Roll and Perform Statutory Duties
- Hear any Other Motions and Waivers Authorized by Law

Report:

Assessment Roll was open for public inspection beginning July 8, 2019 in the Clerk's and Assessor's Office, and Public Library. Open book was held on July 11, 2019 by appointment at the Assessor's Office.

Notice of Board of Review was properly posted at the Municipal Building, Public Library, Civic Center, on the doors of the Municipal Building and Council Chambers and published at least 15 days prior to the July 30th meeting as required by law.

Hearings:

The Board will hear all scheduled cases, deliberate the cases and make final determinations.

Annual Report:

Assessor to present Annual Assessment Report to be filed with Wis DOR

Adjourn: Upon mailing of the "Notice of the Board of Review Determination", the Board of Review shall adjourn.

Moved by _____ 2nd by _____ that the Board of Review adjourn.

Brenda Zeman, City Clerk

Please take notice, any person who has a qualifying disability as defined by the Americans with Disabilities Act that requires the meeting or materials at the meeting to be in an accessible location or format, should contact the Municipal Clerk at 101 South Blvd. or phone 355-2700 during regular business hours at least 48 hours before the meeting so that reasonable arrangements can be made to accommodate each request.

Please take further notice that members of the Baraboo Common Council who are not members of the above Committee, may attend this meeting to gather information about a subject over which they have decision making responsibility. Therefore, further notice is hereby given that the above meeting may constitute a meeting of the Baraboo Common Council, and must be noticed as such, although the Council will not take any formal action at this meeting.

City of Baraboo
Notice of Board of Review Meeting

The Board of Review for the City of Baraboo will meet on Tuesday, July 30, 2019 at 1:00 p.m. and possibly subsequent days until the Board adjourns in the Council Chambers of the Municipal Building, 101 South Blvd .

Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the board:

No person will be allowed to appear before the Board of Review, to testify to the board by telephone, or to contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail of the Assessor to enter onto property to conduct an exterior view such property being assessed.

After the first meeting of the Board of Review and before the board's final adjournment, no person who is scheduled to appear before the board may contact, or provide information to, a member of the board about that person's objection, except at a session of the board. Open book shall occur no less than 7 days prior to the board of review.

The Board of Review may not hear an objection to the amount of valuation of property unless, at least 48 hours before the board's first scheduled meeting, the objector provides to the board's clerk written or oral notice of an intent to file an objection, except that upon a showing of good cause and the submission of a written objection, the board shall waive that requirement during the first 2 hours of the board's first scheduled meeting, and the board may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the Board of Review during the first 2 hours of the first scheduled meeting.

Objections to the amount or valuation of property shall first be made in writing and filed with the clerk of the Board of Review within the first 2 hours of the board's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the board may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days. The board may require objection to the amount or valuation of property to be submitted on forms approved by the Department of Revenue, and the board shall require that any forms include stated valuations of the property in question. Persons who own land and improvements to that land may object to the aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the valuation of improvements to that land. No person may be allowed in any action or proceedings to question the amount of valuation of property

unless the written objection has been filed and that person in good faith presented evidence to the board in support of the objections and made full disclosure before the board, under oath, of all of that person's property liable to assessment in the district and the value of that property. The requirement that objections be in writing may be waived by express action of the board.

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.

No person may appear before the Board of Review, testify to the board by telephone or object to a valuation, if that valuation was made by the Assessor or the Objector using the income method of valuation; unless the person supplies the Assessor all the information about income and expenses, as specified in the Assessor's manual under Sec. 73.03(2a) of the Wisconsin Statutes. The City of Baraboo has required by ordinance that income and expense records be held confidentially by the Assessor and provides exceptions for persons using the information in the discharge of duties imposed by law or of the duties of the office or by order of a court. The information that is provided under this paragraph, unless a court determined it is inaccurate, is not subject to the right of inspection and copying under Sec. 19.35(1) Wis. Statutes.

The board shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, surgeon or osteopath that confirms their illness or disability. No other persons may testify by telephone.

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

Any property owner desiring a hearing before the board must complete an objection form and schedule an appointment before Noon on July 28, 2019 which is 48 hours prior to the board meeting. Forms and appointments are available in the Clerk's Department at 101 South Blvd.

Notice is hereby given this 13th day of June, 2019.

Brenda Zeman, City Clerk