<u>Board of Review</u>

Meeting Notice and Agenda

Village of Cross Plains
2107 Julius Street – Public Library Community Room
Cross Plains, WI 53528
(608) 798-3241

Monday, June 8, 2020
6:00 pm

(Note: must be in session a minimum of 2 hours)

Assessor makes Open Book changes and signs the Assessment Roll.

I. Call to Order and Roll Call
II. Confirmation of appropriate Board of Review and Open Meeting notices.
III. Select a Chairperson and Vice-Chairperson of the Board of Review
IV. Verify that a member has met the mandatory training requirements specified in sec. 70.46(4), Wis. Stats.
V. Discussion and action to approve the minutes from the regular meeting held on July 22, 2019.
VI. Consideration of Requests for Waiver of the BOR hearing allowing property owner to appeal directly to the Circuit Court
VII. Hearings
   a. Receiving signed objection form from objector. Form must include objector's opinion of value of property and specify the information used to arrive at that value. All questions should be answered.
   b. Did Objector give 48 hour notice of intent to appear? If not, need to show good cause for not giving notice.
   c. Did both Objector and assessor receive 48 hour notice of time of hearing? If not, do both waive the 48 hour notice?
   d. Swear in Objector and Village Assessor
   e. Hear evidence from Objector (facts and pertinent data only)
   f. Hear defense by Village Assessor
   g. Board asks pertinent questions about testimony given. Objector and Village Assessor may also ask questions.
   h. Close the Hearing
VIII. Deliberations for any Hearings
   a. Each case will be considered separately. Village Assessor's valuation is presumed correct unless evidence presented in the Hearing proves it is not.
   b. Decisions by roll call vote to be based only on oral testimony presented. The Board shall state the correct assessment and on what evidence the decision was based on.
   c. No further testimony can be requested unless both Village Assessor and Objector are present (may subpoena witnesses) and the Hearing is reopened.

d. Roll Call Vote

IX. Report from Village Assessor on Assessment Changes and Ag Use Penalties

X. Review the Assessment Roll and Perform Statutory Duties:
   a. Examine Assessment Roll
   b. Affidavit signed by Village Assessor
   c. Correct description or calculation errors,
   d. Add omitted property, and
   e. Eliminate double assessed property.

XI. Discussion and Possible Action to certify all corrections of error under state law (sect. 70.43 Wis. Stats.). Clerk makes any corrections to roll in red.

XII. Discussion and Possible Action to verify with the assessor that open book changes are included in the assessment roll.

XIII. Allow for taxpayers to examine assessment data.

XIV. Prepare and mail notices of decisions

XV. Adjournment

This meeting notice constitutes an official meeting of the above referenced group and was posted in accordance with all applicable laws related Open Meetings Law. It is possible that members of and possibly 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. Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals. For additional information or to request this service, contact the Village Hall at (608) 798-3241 or bchang@cross-plains.wi.us.

5/22 OPEN BOOK

Affidavit of Publication

STATE OF WISCONSIN }
COUNTY OF DANE } SS

Amanda Henning, being duly sworn, says:

That she is an authorized representative of the Times-Tribune, a weekly newspaper of general circulation, printed and published in Madison, Dane County, Wisconsin; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:
May 07, 2020

That said newspaper was regularly issued and circulated on those dates.
SIGNED:

Subscribed to and sworn to me this 7th day of May 2020.

Diane S Baumgartner, Notary Public, State of Wisconsin, Dane County, Wisconsin

My commission expires: September 09, 2022

# of Lines 1 # of Weeks Published 1

Printers Fee $_____ Proof of Publication $_____

Total $_____

-or- See monthly invoice for cost ✓

Received Payment _____

99101876 00480064

BILL CHANG, ADMINISTRATOR
VILLAGE OF CROSS PLAINS
2417 BREWERY RD, PO BOX 97
CROSS PLAINS, WI 53528

DIANE S BAUMGARTNER NOTARY PUBLIC STATE OF WISCONSIN

VILLAGE OF CROSS PLAINS
2417 BREWERY ROAD
CROSS PLAINS, WI 53528
(608) 798-3241

OPEN BOOK NOTICE

Notice is hereby given that the Village Assessor will hold an Open Book of the Village's 2020 assessment records pursuant to Sec 70.45, Wis. Stats. The assessment roll will be open for examination on May 22, 2020 from 9:00 am to 11:00 am. The Assessor is only conducting Open Book meetings by phone, email or internet video conferencing (Zoom application) rather than conducting in person meetings for your safety. Please call the assessor during their regular business hours (Monday – Friday, 8:00 AM to 4:30 PM). You may call any time after receiving your assessment notice, but no later than 3 days prior to the Board of Review to conduct your Open Book meeting.

If the assessor is not available at the time of your call, they will make every effort to return your call within 24 hours. When leaving a message please provide your name, phone number, the Municipality in which the property is located, and the Tax Key Number from your assessment notice or tax bill.

Instructional information and objection forms may be mailed to you upon request. These documents will assist property owners in the event they find it necessary to schedule a hearing before the Board of Review. Property owners are strongly encouraged to attend the Open Book meeting before making an appearance before the Board of Review.

You may contact the assessor at the following:

Associated Appraisal Consultants, Inc.
PO Box 440
Greenville, WI 54942

Phone: 920-749-1995
Fax: 920-731-4158
Email: info.apraz@gmail.com

Preliminary 2020 Assessment Roll and Department of Revenue instructional materials are available at the following link: https://www.apraz.com/2020assessmentroll

Dated this 30th day of April, 2020.

Bill Chang
Village Administrator/Clerk

Publish: 5/7/20 **WNAXLP**

VILLAGE OF CROSS PLAINS

2417 Brewery Road
Cross Plains, WI 53528
(608) 798-3241

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Dated this 30th day of April, 2020.

Bill Chang
Village Administrator/Clerk

6/8 BOR

Affidavit of Publication

STATE OF WISCONSIN } SS
COUNTY OF DANE }

Amanda Henning, being duly sworn, says:

That she is an authorized representative of the Times-Tribune, a weekly newspaper of general circulation, printed and published in Madison, Dane County, Wisconsin; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:
May 21, 2020

That said newspaper was regularly issued and circulated on those dates.
SIGNED:

Subscribed to and sworn to me this 21st day of May 2020.

Diane S Baumgartner, Notary Public, State of Wisconsin, Dane County, Wisconsin

My commission expires: September 09, 2022

# of Lines — # of Weeks Published 1

Printers Fee $ — Proof of Publication $ —

Total $

-or- See monthly invoice for cost ✓

Received Payment

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BILL CHANG, ADMINISTRATOR
VILLAGE OF CROSS PLAINS
2417 BREWERY RD, PO BOX 97
CROSS PLAINS, WI 53528

VILLAGE OF CROSS PLAINS
2417 Brewery Road
Cross Plains, WI 53528
(608) 798-3241

BOARD OF REVIEW NOTICE

STATE OF WISCONSIN
Village of Cross Plains, Dane County

NOTICE IS HEREBY GIVEN that the Board of Review for the Village of Cross Plains of Dane County shall hold its first meeting on the 8th day of June, 2020, from 6:00 pm to 8:00 pm at 2107 Julius St., Cross Plains, WI.

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

1. No person shall 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 view such property.
2. 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 of review may contact or provide information to a member of the board about the 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.
3. The board of review may not hear an objection to the amount or 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, ...cept that upon a showing of good cause and the submission ... written objection, the board ...

DIANE S BAUMGARTNER
NOTARY
PUBLIC
STATE OF WISCONSIN

VILLAGE OF CROSS PLAINS

2417 Brewery Road
Cross Plains, WI 53528
(608) 798-3241

Board of Review Notice

STATE OF WISCONSIN
Village of Cross Plains, Dane County

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2. 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 of review may contact or provide information to a member of the board about the 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.
3. The board of review may not hear an objection to the amount or 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.
4. 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 objections 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 or valuation of property unless the written objections has been filed and that person is 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.
5. When appearing before the board of review, the objecting 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.
6. No person may appear before the board of review, testify to the board by telephone, or object to a valuation if that valuation is made by the assessor or the objector using the income method of valuation, unless the

person supplies the assessor with all the information about income and expenses, as specified in the assessor's manual under Wis. Stat. §73.03 (2a), that the assessor requests. The Village of Cross Plains has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph that provides exceptions for persons using information in the discharge of duties imposed by law or the duties of their officer or by order of the court. The information that is provided under this paragraph, unless a court determined that it is inaccurate, is not subject to the right of inspection and copying under Section 19.35 (1) of the Wisconsin Statutes.

7. 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 unless the Board, in its discretion, has determined to grant a property owner's or their representative's request to testify under oath by telephone or written statement.
8. 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 Wis. Stat. §70.47(3)(a), 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.

Notice is given this 21st day of May, 2020.

Bill Chang
Village Administrator/Clerk

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 DANE

Co-muni code 13113

I, Bill Chang, the clerk for the VILLAGE OF CROSS PLAINS, 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 within two years of the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

BOR member(s) and attendance date:

Name	Date
MICHAEL POMYKALSKI	05/19/2020
BILL BROSIUS	05/26/2020

05-27-2020 04:00 PM

Date electronically filed

bchang@cross-plains.wi.us

Clerk email

Board of Review Member Training Affidavit

Preparer Information	
Name Bill Chang	Title Village Administrator/Clerk
Email bchang@cross-plains.wi.us	Phone 608-798-3241

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?

[X] **YES** [ ] **NO**

Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code:	13113
Submission date:	05-27-2020 04:00 PM
Confirmation:	PA10720200376O1590613232874
Submission type:	ORIGINAL

Board of Review

Meeting Minutes

Village of Cross Plains
2417 Brewery Road, PO Box 97
Cross Plains, WI 53528
(608) 798-3241

Monday, July 22, 2019
5:00 pm

I. Call to Order and Roll Call

President Lengfeld called the Board of Review to order at 5:00 pm.

Present: President Jay Lengfeld, Trustees Sarah Francois, Lee Sorensen, Kevin Thusius, Judy Lori Zander (arrived at 6:41 pm) and Village Administrator/Clerk Caitlin Stene.

Also Present: Nick Lard (Village Assessor with Associated Appraisal) and Shawn Lovell, Reinhart Law (1861 Ludden Drive)

II. Village Administrator/Clerk confirmed that the Board of Review and Open Meeting notices have been properly posted.

III. Select a Chairperson and Vice-Chairperson of the Board of Review

- A motion was made by Trustee Ketelboeter, seconded by Trustee Thusius, and unanimously carried by the Board of Review to appoint President Lengfeld as Chairperson.
- A motion was made by Trustee Ketelboeter, seconded by President Lengfeld, and unanimously carried by the Board of Review to appoint Trustee Kevin Thusius as Vice Chairperson.

IV. Verify that a member has met the mandatory training requirements specified in sec. 70.46(4), Wis. Stats.

- President Lengfeld and Village Administrator/Clerk Chang have completed the mandatory training requirements as is required by State Statutes.

V. Discussion and action to approve the minutes from the regular meeting held on October 11, 2018 and June 24, 2019.

- A motion was made by Trustee Francois, seconded by Trustee Sorenson, and unanimously carried by the Board of Review to approve the minutes from the regular meeting held on October 11, 2018.
- A motion was made by Trustee Sorenson, seconded by Trustee Francois, and unanimously carried by the Board of Review to approve the minutes from the regular meeting held on June 24, 2019.

VI. Consideration of Requests for Waiver of the BOR hearing allowing property owner to appeal directly to the Circuit Court.

- One signed objection form requesting a hearing waiver for 1861 Ludden Drive due to litigation was received at least 48 hours prior to the noticed meeting time.
- Following discussion, a motion was made by President Lengfeld, seconded by Trustee Ketelboeter, and unanimously carried by the Board of Review to grant a hearing waiver as requested to 1861 Ludden Drive due current pending litigation related to the 2017 and 2018 assessment.

VI. **Hearings** – There were no other objections submitted to the Village Administrator/Clerk.

VI. **Deliberations for any Hearings** – There were no deliberations.

VII. **Clerk makes any corrections to roll in red** – No corrections were made during the Board of Review.

VIII. **Report from Village Assessor on Assessment Changes and Ag Use Penalties** – The Village Assessor gave his report regarding changes in assessment from the previous year.

IX. **Examine Assessment Roll**

- The Board of Review examined the real estate and personal property portion of the roll.
- Following that review, the Village Assessor signed the affidavit which was attested by the Village Administrator/Clerk.

X. **Prepare and mail notices of decisions** – Village Administrator/Clerk Stene prepared for mail the notices of decisions made by the Board of Review.

A motion was made by Trustee Thusius, seconded by Trustee Sorenson, and unanimously carried by the Board of Review to recess at 5:52 pm.

Board of Review came back from recess at 6:47 pm.

XI. **Adjournment** – A motion was made by Trustee Ketelboeter, seconded by Trustee Thusius, and unanimously carried by the Board of Review to adjourn the meeting at 7:00 pm.

Pursuant to law, written notice of this meeting was given to the public and posted on the public bulletin boards in accordance with Open Meetings Law.

Respectfully submitted,

_____

Bill Chang
Village Administrator/Clerk