

Minutes of the 2018 Board of Review held on Thursday, August 2, 2018 at 9:00 a.m. pursuant to notice duly given.

1. Chairperson Benesh called the meeting to order at 9:00 a.m.
2. Roll call: Mike Loomis, Greg Benesh, Becky Wendt, John Wittkopf and Don Nerenhausen.
Also present: Ryan Raatz, Assessor Attorney Calvert (arrived at 10:49 a.m., excused at 10:54 a.m.) and Sara Perrizo Administrator and as recording secretary.
3. **Moved by Wendt, seconded by Nerenhausen to approve of the agenda as presented.**

Motion carried upon verbal voice vote.

5 ayes

4. Correspondence/public input
None.
5. Procedural Comments
None.
6. Hearing of any and all objections to values placed on the assessment roll
There were no objections presented. As is prescribed in State Statute, the Board remained in session for two hours.

Raatz reported on law changes that went into effect this year. Prior to 2018, the property owner did not have to allow the assessor to enter their home and that has not changed. The new law states that if the property owner refuses to cooperate with the assessor, that property owner still has the right to appear in front of the Board of Review. Previously, the uncooperative property owner did not have that right. Presumably due to this change, Raatz has noticed that the response time of property owners to the assessors has gotten longer. Wittkopf asked for explanation of the time frames for this process. Raatz stated that a timeline is given to the property owner upon the first visit to the property. Benesh asked if the ability to view the exterior of a home included entering a gated area. Raatz stated that he does not recommend entering a closed gate, but in some cases, such as when the property owner is away for an extended period of time, they will enter a closed gate to get the required measurements. Discussion ensued regarding this new law change and its impact on the Board of Review.

Another law change for this year regards personal property. As of January 1, 2018, personal property tax is being phased out. In 2018, non-manufacturing machinery, tools and patterns personal property is exempt. Raatz indicated that the problem with this law is determining what falls under each category as the classifications have changed under the new law. The State of Wisconsin has set aside money to compensate municipalities in Wisconsin for their loss of personal property tax due to this law. Some of the impetus behind this law is to entice commercial and manufacturing businesses to come to the State.

Raatz reported that the City is in compliance with State law requiring that the top two classes of property as well as the overall total assessments are within 10% of 100%. When these percentages go down, it is a reflection that buyers are generally paying more for properties than the assessed amount. Therefore a revaluation is not necessary at this time. The city was out of compliance in 2013, however the market corrected itself and we were back in compliance in 2015. The City can be out of compliance for a maximum of seven years before the State will mandate a revaluation. Raatz then went over sales that took place in the city in 2017 and discussed statistic related to the sales.

Raatz next addressed new growth in the City this year. Net new construction for residential is \$1,395,000 and for commercial is \$2,300,000. Three new homes were built in the City in 2017.

Benesh asked if there were any changes made to the assessment roll as a result of Open Book. Raatz stated that there was only one, for a property located on Harbor Road.

Nerenhausen was excused at 10:45 a.m.

Raatz noted that property owners can request a refund from the City if an error is found in their assessment and there is no limit on the amount of time for which that refund can be requested. However, if an omission is made on an assessment, the City can only go back two years to collect from the property owner. Benesh asked if the City could pass an ordinance limiting the amount of time that a property owner can go back to request a refund. Calvert opined that he believes the City could do so as generally we can pass an ordinance that is more restrictive than State Statute, but not less restrictive. Calvert will draft such an ordinance for City Council consideration.

Moved by, seconded by to accept the report of the 2018 assessment roll by Ryan Raatz.

Motion carried upon verbal voice vote.

4 ayes

- 7. Moved by Wittkopf, seconded by Loomis for the Final Adjournment of the 2018 Board of Review.**

Meeting adjourned at 11:00 a.m.

Respectfully Submitted:
Sara J. Perrizo, CPA
Administrator