

**CITY OF CEDARBURG
BOARD OF REVIEW
May 17, 2018**

BOR20180517-1

A meeting of the Board of Review, City of Cedarburg, Wisconsin, was held on Thursday, May 17, 2018 at City Hall, W63 N645 Washington Avenue, second floor, Council Chambers. Board Member Eric Hofhine called the meeting to order at 6:00 p.m.

ROLL CALL: Present – Eric Hofhine, Jim Myers, Julia Oliver, Bob Carroll

 Excused - Mary Kay Bourbulas, Doug Yip (alternate)

 Also Present - City Assessor Cathy Timm, City Clerk Constance McHugh

STATEMENT OF PUBLIC NOTICE

City Clerk McHugh acknowledged that the Board of Review agenda was posted and distributed in compliance with the Wisconsin Open Meetings Law.

The Notice of Open Book dates and the Board of Review meeting was published on April 3, 2018 in the *News Graphic* and posted in three locations in the City and on the door of City Hall on March 26, 2018. A notice was also posted on the City's website on March 26, 2018. The Assessor was present during the open book session held on April 25, 2018 from 8:00 a.m. to 4:00 p.m.

ELECTION OF CHAIRPERSON AND VICE CHAIRPERSON

Motion made by Mr. Myers, seconded by Mr. Carroll, to nominate Eric Hofhine as Chairperson. Motion carried unanimously with Ms. Bourbulas excused.

Motion made by Mr. Carroll, seconded by Ms. Oliver, to nominate Mr. Myers as Vice Chairperson. Motion carried unanimously with Ms. Bourbulas excused.

REVIEW AND CERTIFY CODE OF ETHICS

A motion was made by Mr. Myers, seconded by Mr. Carroll, to acknowledge that the Board of Review members had received and reviewed the Code of Ethics and to certify that they understand it. Motion carried unanimously with Ms. Bourbulas excused.

VERIFY MEMBER(S) HAS MET MANDATORY TRAINING REQUIREMENTS

City Clerk McHugh verified that Mr. Hofhine, Mr. Yip, and Mr. Carroll viewed a video program entitled "Board of Review Training 2017" on April 14, 2017, April 17, 2017, and May 8, 2017 respectively. Ms. Oliver attended a Board of Review training session on March 2, 2018 sponsored by the Wisconsin Towns Association. The training is valid for two years.

VERIFY THAT THE CITY HAS AN ORDINANCE FOR THE CONFIDENTIALITY OF INCOME AND EXPENSE INFORMATION PROVIDED TO THE ASSESSOR

Sec. 2-3-9 of the Code of Ordinances provides for the confidentiality of income and expense information provided to the assessor under State law Sec. 70.47(7)(af).

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

A preliminary copy of the annual assessment report was presented by Assessor Timm. Assessment notices for real estate were mailed on April 19, 2018 and April 20, 2018. Open book was held beginning April 25, 2018.

There were a total of 443 permits inspected this year. This includes 105 parcels carried over from last year. The Assessor's Office updated and reassessed 350 properties. Full interior/exterior inspections were performed on 124 properties. Exterior inspections were performed on 200 properties. There were 366 sales that were identified, recorded and validated. Ten agricultural properties were verified.

Approximately 445 personal property accounts were verified. Personal property assessment notices were mailed on April 12, 2018. Personal property assets were valued on 374 accounts and doorage assessments were placed on 71 accounts when statements of personal property were not returned.

The Assessor's Office supported and defended the assessed value of 13 properties at Open Book.

The finalized report will be mailed to the Department of Revenue within 30 days after final adjournment of the Board of Review.

RECEIPT OF ASSESSMENT ROLL BY CLERK FROM THE ASSESSOR

City Clerk McHugh received the signed assessment roll from the Assessor and signed the affidavit.

RECEIVE THE ASSESSMENT ROLL AND SWORN STATEMENTS FROM THE CITY CLERK

The Board of Review received the assessment roll and sworn statement from the City Clerk.

REVIEW OF ASSESSMENT ROLL AND PERFORM STATUTORY DUTIES

The Board of Review reviewed the assessment roll.

DISCUSS/ACTION – CERTIFY ALL CORRECTIONS OF ERROR UNDER STATE LAW/DISCUSSION/ACTION – VERIFY WITH THE ASSESSOR THAT OPEN BOOK CHANGES ARE INCLUDED IN THE ASSESSMENT ROLL

The Board verified all corrections of error and all open book changes are included in the assessment roll.

ALLOW TAXPAYERS TO EXAMINE ASSESSMENT DATA

The assessment roll was made available for taxpayers to review. No taxpayers were present.

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 Board of Review hearing allowing the property owner an appeal directly to circuit court,
- Requests to testify by telephone or submit sworn written statement,
- Subpoena requests, and
- Act on any other legally allowed/required Board of Review matters

No requests to waive the 48 hour notice of intent to file an objection were received.

No requests for waiver of the Board of Review hearing allowing the property owner an appeal directly to circuit court were received.

No requests to testify by telephone or submit sworn written statements were received.

There were no subpoena requests.

REVIEW NOTICES OF INTENT TO FILE OBJECTIONS

No notices of intent to file objections were received.

ESTABLISH PROCEDURES FOR HEARING OBJECTIONS

It was the consensus of the Board to hear the objection filed, deliberate after hearing testimony, and decide the case.

CONFIRM SCHEDULE FOR HEARING OBJECTIONS

No objections were received; therefore, no schedule to hear objections was established.

HEARINGS AND ACTION TO BE TAKEN ON PROPERTY OWNER'S OBJECTIONS TO ASSESSMENTS

Since there were no objections filed, there were no hearings on objections.

Mr. Myers left the meeting at this time (7:00 p.m.)

CONSIDER/ACT ON SCHEDULING ADDITIONAL BOARD OF REVIEW DATE(S) IF NECESSARY

It was not necessary to schedule additional Board of Review dates for 2018.

ADJOURNMENT

Motion made by Mr. Carroll, seconded by Ms. Oliver, to adjourn sine die at 8:00 p.m. after having started at 6:00 p.m. and having performed all of its statutory duties and completing all of its work that came before the Board. Motion carried with Ms. Bourboulas and Mr. Myers excused.

Constance K. McHugh, MMC
City Clerk