

**CITY OF CEDARBURG  
BOARD OF REVIEW  
May 20, 2019**

**BOR2019520-1**

A meeting of the Board of Review, City of Cedarburg, Wisconsin, was held on Monday, May 20, 2019 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, Mary Kay Bourboulas, 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 March 26, 2019 in the *News Graphic* and posted in three locations in the City and on the door of City Hall on March 19, 2019. A notice was also posted on the City's website on March 19, 2019. The Assessor was present during the open book session held on April 26, 2019 from 8:00 a.m. to 4:00 p.m.

**ELECTION OF CHAIRPERSON AND VICE CHAIRPERSON**

Motion made by Mr. Myers, seconded by Ms. Bourboulas, to nominate Eric Hofhine as Chairperson. Motion carried unanimously.

Motion made by Mr. Myers, seconded by Mr. Yip, to nominate Bob Carroll as Vice Chairperson. Motion carried unanimously.

**REVIEW AND CERTIFY CODE OF ETHICS**

A motion was made by Mr. Yip, 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.

**VERIFY MEMBER(S) HAS MET MANDATORY TRAINING REQUIREMENTS**

City Clerk McHugh verified that Ms. Oliver attended a Board of Review training session on March 2, 2018 sponsored by the Wisconsin Towns Association. Mr. Yip and Mr. Hofhine viewed a video program entitled "Board of Review Training 2019 – Hearing Training" on May 1, 2019 and May 20, 2019 respectively. 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.

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**

One notice of intent to file an objection was received. The matter was resolved by the Assessor after completion of the Statement of Personal Property by the business owner.

**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.

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

It was not necessary to schedule additional Board of Review dates for 2019.

**ADJOURNMENT**

Motion made by Ms. Oliver, seconded by Mr. Carroll, 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 unanimously.

Constance K. McHugh, MMC  
City Clerk