## VILLAGE BOARD, VILLAGE OF GRESHAM THURSDAY, MAY 30, 2024 – 5:00 PM TO 7:00 PM Village Hall, 801 Main Street, Gresham, WI 54128

## **BOARD OF REVIEW MINUTES**

**Call Board of Review (BOR) to order & Meeting Recording Announcement:** The Village of Gresham Trustee Tom Madsen call the Board of Review to order at 5:00 P.M.

Roll Call Confirmation of appropriate BOR and Open Meeting notices. Tom Madsen, Trustee, Here

Blaine Ebert, Trustee, Here

Michelle Martinez, Trustee, Absent

Rick Giese, Trustee, Absent

Brian Carroll, Operation Manager, Here Judith Kristof, Clerk/Treasurer, Here

Other Present: Adam Servi, Village Assessor, and no others were present.

The Board of Review notice was posted in three places and on the village website on May 20, 2024, at 1:00 p.m.

**Select Chairperson for BOR.** B. Ebert nominated T. Madsen for Chairperson seconded by B. Carroll.... Motion carried 4 YEA 0 NAY

**Select a BOR Vice-Chairperson.** T. Madsen nominated B. Ebert for Vice-Chairperson seconded by B. Carroll .......Motion carried. 4 YEA 0 NAY

Verify that at least one BOR member has met the mandatory training requirements. Four members took the Board of Review Training.

Verify that the Village has an ordinance for the confidentiality of income and expense information provided to the Assessor under state law (Wis. Stat. § 70.47 (7) (af). It was verified to the Board of Review members that the ordinance For confidentiality of income was in place on May 15<sup>th</sup>. 2018. The Village clerk had a copy at the Board of Review for all members to review.

Review new laws if any. The assessor Adam went over Act 12. The exempt personal property in depth.

Verify adoption of amendment to policy regarding the procedure for sworn telephone testimony and sworn written testimony. The Village clerk had a copy of sworn telephone testimony and sworn written testimony from May 15, 2018, for the Board of Review to review. The assessor Adam will only allow a telephone call if there is health concerns. Adam also had a discussion on this.

**Verify adoption of policy regarding the procedure for waiver of BOR hearing request.** The Village clerk had a copy of the procedure for waiver of Board of Review hearing request. This was also approved on May 15, 2024. The assessor Adam discussed this also with the Village Board.

Filing and summary of Annual Assessment Report (including the level of assessment) by Assessor. The filing and summary of Annual Assessment Report per assessor is no longer done by the assessor. So, number 10 can be taken off the agenda for next year. A MAR Report is done by the assessor.

Receipt of the assessment roll by the Clerk from the Assessor. J. Kristof, Village Clerk, has signed and received the assessment Roll from Adam Servi which he also signed in front of the Clerk J. Kristof and all the Board members.

Receive Assessment Roll and any Sworn Statement from the Clerk. The Assessment Roll and Sworn Statement were received from the clerk.

Review the Assessment Roll and perform statutory duties. Board of Review through the Assessment Roll.

- a. Examine the roll. Nothing was found.
- b. Correct description or calculation errors. Nothing was found.
- c. Add omitted property. Nothing was found.
- d. Eliminate double assessed property. Nothing was found.

Discussion/Action – Certify all corrections of error under state law (Wis. Stat. § 70.43). No errors
Discussion/Action – Verify with Assessor that open book changes are included in the assessment roll. All the correct changes are included in Assessment Roll. This was answered by Assessor Adam Servi.

Allow taxpayers to examine assessment data. There were no taxpayers present. During the first two hours, consideration of:

- a. Waivers of the required 48-hour notice of intent to file an objection when there is good cause. None
- b. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court. None
- c. Requests to testify by telephone or submit sworn written statement. None
- d. Subpoena requests and None
- e. Act on any other legally allowed/required BOR matter. None

Review Notices of Intent to File Objection. None

Proceed to hear objections, if any and if proper notice/waivers given unless scheduled for another date. None Consider/act- scheduling additional BOR Date(s). No need to schedule no one was present.

Adjourn (to future date if necessary). Motion by B. Ebert to adjourn the Board of Review, second by B. Carroll. The meeting was adjourned at 7:00P.M.....Motion carried 4 YEA 0 NAY

Tom Madsen Board of Review Chairperson

Judith Kristof, Clerk/Treasurer