Town of Woodboro Board of Supervisors Board of Review Meeting May 30, 2024, 6:00 p.m. Woodboro Town Hall 8672 Old Hwy K Rd., Harshaw

Minutes

- 1. Supervisor Rudis called the Board of Review meeting to order at 6 p.m.
- 2. Roll Call. Present: Supervisor Bill Rudis, Supervisor Amanda Pontell, Clerk Judy May, Assessor Jef Muelver. Absent Chair Phil Kriesel. One audience member.
- **3.** Supervisor Rudis confirmed the appropriate Board of Review and Open Meeting notices were posted. **Clerk May confirmed.**
- 4. Select Chairperson for Board of Review. Clerk May nominated Supervisor Pontell. Supervisor Rudis seconded the motion. Motion carried by voice vote.
- 5. Select a Vice-Chairperson for Board of Review. Clerk May nominated Supervisor Bill Rudis. Supervisor Pontell seconded the motion. Motion carried by voice vote.
- 6. Verify that at least one Board of Review member has met the mandatory training requirements. Clerk May confirmed she is certified.
- 7. Receipt of the assessment roll and Affidavit by the Clerk from the Assessor. Assessor Jef Muelver provided the assessment roll and read it aloud. He and Clerk May signed the assessment roll.

Assessor Jef Muelver reported the following:

- a) Three new parcels. One deleted parcel. No annexations. 4 site address changes. 111 ownership changes. 122 legal description changes. 3 acreage changes. MFL and County Forest crop must match acreage with DNR with 277 parcels; 10,447 acres. Ten new homes, 18 new accessory structures. 50 open building permits.
- b) New construction was \$2,592,500. 104 real estate transactions. Town's total value is \$182,510,700. Eighty assessment notices were mailed out to property owners on May 15, 2024. Revaluations will need to be done most likely within the next three years (2027).
- c) One open book change was made.

Jim Lillis asked if the town's assessments affected the school district calculation. Jef Muelver explained how the shared revenues and funding is handled at the state level.

Jef Muelver stated that each board of review member will need to be trained next year.

- 8. Review the Assessment Roll and perform statutory duties:
 - a. Examine the roll;
 - b. Correct description or calculation errors;
 - c. Add omitted property, and
 - d. Eliminate double assessed property.

Jef Muelver provided the above information to the town. No errors were found.

- 9. Discussion/Action-Certify all corrections of error under state law. None were found.
- 10. Discussion/Action-Verify with the Assessor that open book changes are included in the assessment roll.

One open book change was made.

- 11. Allow taxpayers to examine assessment data. No taxpayers asked to examine the assessments.
- 12. During the first two hours, consideration of:
 - a. Waivers of the required 48-hour notice of intent to file an objection when there is a good cause,
 - b. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court,
 - c. Requests to testify by telephone or submit a sworn written statement,
 - d. Subpoena requests, and
 - e. Act on any other legally allowed or required BOR matters.

Jim Lillis stated he did not file his paperwork on time in order to object to his assessment. No other taxpayers were present.

- 13. Review Notices of Intent to File Objection. None were filed.
- 14. Proceed to hear objections, if any and if proper notice/waivers given, unless scheduled for another date.

 None were filed.
- 15. Consider/act on scheduling additional BOR date(s). Not required.
- 16. Adjourn. Supervisor Rudis made a motion to adjourn at 8 p.m. Clerk May seconded the motion. Motion carried by voice vote.