

VILLAGE OF NEW AUBURN
BOARD OF REVIEW MEETING AGENDA
Tuesday, May 24, 2022 at 6:00 PM

Meeting Location: Village Hall, 130 E Elm St., New Auburn, WI 54757

1. **Call to order & Roll call:** the meeting of the Board of Review, Village of New Auburn, was held Tuesday, May 24, 2022 at 6:00 p.m., at the Village Hall. Members present were Village President Brad Lotts, Trustee Shannon Berg, Clerk-Treasurer Ardith Story, and Assessor Walt Hughes from Associated Appraisals.
2. **Confirmation of appropriate Board of Review and Open Meetings Notices.** Taxpayers were notified by public notice, that the assessment rolls were available for examination for three weeks prior to the Board of Review meeting. The Board of Review notices were published in the Bloomer Advance; posted at the Village Hall, Security Bank, New Auburn Post Office, and the door of the Village Hall; three weeks prior to the meeting.
3. **Select a Chairperson for Board of Review:** Village President Lotts nominated Trustee Berg to serve as Chairman of the meeting. Seconded by Clerk-Treasurer Story. Motion carried.
4. **Select a Vice-Chairperson for Board of review:** Village President Lotts nominated Trustee Berg to serve as Vice-Chairman of the meeting. Seconded by Clerk-Treasurer Stanford. Motion carried.
5. **Minutes from May 25, 2021 meeting:**
Motion by Village President Lotts/Trustee Berg to approve the May 24, 2021 Board of Review minutes. All aye. None opposed. Motion carried.
6. **Verify that a member has met the mandatory training requirements:** Clerk-Treasurer Story confirmed that the mandatory certification in Board Review training procedures as required by the State of Wisconsin has been met with Trustee Berg being certified. Prior to this meeting an affidavit was filed with the State of Wisconsin.
7. **Verify that the village has an ordinance for the confidentiality of income and expense information provided to the assessor under state law (sec. 70.47(7)(af):** Village ordinance 2.13(4)(c) covers the confidentiality of income and expense information. Verified by Assessor Hughes.
8. **Review of new laws:** Assessor Hughes indicated there are no new laws.
9. **Confirm policy adoption regarding for sworn telephone testimony and sworn written testimony:** A Village resolution #15-10 was adopted in May 2015; however, Assessor Hughes indicated that the State of Wisconsin now has an ordinance disallowing telephone testimony.
10. **Confirm policy regarding the procedure for waiver of Board of Review hearing requests:** Village resolution #15-10 was adopted in May 2015. Assessor will allow BOR appointment to be waived, all three parties can waive by 1) assessor, 2) property owner, or 3) Board of Trustees.
11. **Filing and summary of Annual Assessment Report by Assessor's Office:**
 Assessor Hughes indicated that this is no longer a requirement by the DOR and asked the Clerk-Treasurer to remove it from future agendas.
12. **Receipt the Assessment roll by Clerk from the Assessor:**
 Indicated as received.
13. **Receive the Assessment roll and sworn statements from the Clerk:**
 The sworn statement of Assessment has been received from Clerk-Treasurer Story and indicated as correct by Assessor Hughes. Affidavits on hand for Chippewa and Barron Counties.
14. **Review the Assessment Roll and perform Statutory Duties:**
 - a. **Examine the roll** – the examination was completed. Clerk-Treasurer Story, as Clerk of the Village of New Auburn, has examined the roll.
 - b. **Correct description or calculation errors** – none noted in 2021.
 - c. **Add omitted property** – no omitted properties in 2021.
 - d. **Eliminate double assessed property** – if discovered will be addressed in recess.
15. **Discussion/Action – Certify all corrections of error under state law WI Stat. 70.43:**
 None for 2021.

- 16. Discussion/Action to verify with the assessor that open book changes are included in the assessment roll:** Assessor Hughes indicated all zero open book charges are in the roll book. No property owners attended.
- 17. Allow taxpayers to examine assessment data:** No property owners were present during Board of Review. The tax rolls were available at the Village Hall for three weeks prior to the Board of Review as well as online, weeks before open book at appraisal.com
- 18. During the first two hours, consideration of:**
- Waivers of the required 48-hour notice of intent to file an objection when there is good cause; Assessor Hughes and Clerk-Treasurer Story noted no objections were filed.
 - Requests for waiver of the BOR hearing allowing the property owner an appeal directly to circuit court: No waivers.
 - Requests to testify by telephone or submit sworn written statement: Assessor Hughes and Clerk-Treasurer Story noted as none.
 - Subpoena of requests: Noted as none.
 - Act on any other legally allowed or required Board of Review matters: Noted as none.
- 19. Review Notices of Intent to File Objection –** Noted as none aware of.
- 20. Proceed to hear objections, if any and if proper notice/waivers given unless scheduled for another date –** Noted as none needed and without any appointments by Assessor Hughes. Request by Assessor Hughes to turn recorder off and to go into business of the Board of Review. Should anyone arrive at the Board of Review the tape recorder will resume. Motion by Trustee Berg/President Lotts at 6:14 p.m. to go into recess. Recorder is turned off. Roll call: President Lotts – aye; Trustee Berg – aye; Clerk-Treasurer Story – aye. 3-0. Motion carried

Review of **Barron County** Municipal Assessment Report:

Class 1 – Residential

Land Parcel Count: 14, no change; Improvement Parcel Count: 11, no change; #Acres: 12, no change; Land assessed value: 148,100, no change; Improved assessed value: 785,000 down from 817,600 prior year; Total Assessed Value: 933,100 down from 965,700 from prior year.

Class 2 – Commercial

Land Parcel Count: 4, up from 3 prior year; Improvement Parcel Count: 3, no change; #Acres: 36, no change; Land Assessed Value: 200,100 down from 281,200 prior year; Improved Assessed Value: 400,300 down from 8,206,300 prior year; Total Assessed Value: 600,400 down from 8,487,500 prior year.

Class 4 – Agricultural

Parcel Count: 2, no change; #Acres: 2, no change; Total Assessed Value: 200, down from 300 prior year.

Class 5 – Undeveloped

Parcel Count: 1, up from 0 prior year; #Acres: 31, up from 0 prior year; Total Assessed Value: 16,000 up from 0 prior year.

Class 6 – Forest

Parcel Count: 3, up from 2 prior year; #Acres: 12, up from 7 prior year; Total Assessed Value: 26,500, up from 16,500 prior year.

Personal Property

#Accounts: 1, Assessed Value: 100, no change.

The biggest impact Barron County had for the village was the loss of assessed value in Class 2 – Commercial. With Superior Silica Sands sale the assessed value dropped from 8,487,500 in 2021 to 600,400 in 2022.

Review of **Chippewa County** Municipal Assessment Report:

Class 1 – Residential

Land Parcel Count: 211, up from 210 prior year; Improvement Parcel Count: 184, no change; #Acres: 133, up from 127 prior year; Land assessed value: 2,090,900 up from 2,084,500 prior year; Improved assessed value: 13,979,800 up from 13,882,100 prior year; Total Assessed Value: 16,070,700 up from 15,966,600 prior year.

Class 2 – Commercial

Land Parcel Count: 30, no change; Improvement Parcel Count: 20, no change; #Acres: 117, no change; Land Assessed Value: 1,092,000 down from 1,102,000 prior year; Improved Assessed Value: 9,201,200, no change; Total Assessed Value: 10,293,200 down from 10,303,200 prior year.

Class 4 – Agricultural

Parcel Count: 46, up from 45 prior year; #Acres: 857, no change; Total Assessed Value: 111,400 down from 122,100 prior year.

Class 5 – Undeveloped

Parcel Count: 46, up from 45 prior year; #Acres: 240, no change; Total Assessed Value: 149,400 down from 149,900 prior year.

Class 5m Agricultural Forest

Parcel Count: 14, no change; #Acres: 123, no change; Total Assessed Value: 112,100, no change.

Class 6 – Forest

Parcel Count: 11, no change; #Acres: 100, no change; Total Assessed Value: 184,400, no change.

Class 7 – Other

Land Parcel Count: 5, up from 4 prior year; Improvement Parcel Count: 5, up from 4 prior year; #Acres: 13, no change; Land Assessed Value: 46,500, no change; Improvement Assessed Value: 548,000, no change; Total Assessed Value: 594,500, no change.

Personal Property

#Accounts: 34, down from 36 prior year; Assessed Value: 161,100 down from 183,000 prior year.

- 21. Consider/act on scheduling additional Board of Review Date(s):** None in future.

Motion by Trustee Berg/President Lotts out of recess at 7:59 p.m.

- 22. Adjourn:** It is noted that no individuals/persons arrived in person or called during the meeting.

Motion by Trustee Berg/Village President Lotts to adjourn the 2021 Board of Review at 8:00 p.m. All aye. None opposed. Motion carried.

Prepared by,
Ardith Story, WCMC Clerk-Treasurer

Approved by,

Brad Lotts, Village President