

**VILLAGE OF RIVER HILLS
MEETING OF THE BOARD OF REVIEW MINUTES
THURSDAY, AUGUST 19, 2021 AT 8:00 AM**

**This meeting was a virtual meeting through Zoom –
Meeting ID 854-8780-9568**

1. **Call to Order:** The meeting of the Village of River Hills Board of Review was called to order by Chairman Dean Schulz at 8:00 a.m. to remain in session per Wisconsin State Statutes 70.47(d)(a)(1-2), to receive the assessment roll for 2021 and hear any objections that come before the Board of Review to be heard.
2. **Roll Call:** Roll call was answered by Kathy Dickinson, Tony Enea, Paul Gordon, Nick Padway, Dean Schultz, and Clerk Tammy LaBorde. Also present was Village Assessor Marty Kuehn of Tyler Technologies.
3. **Approval of minutes from June 3, 2021 meeting.** Motion by Dickinson, seconded by Enea, to approve minutes from June 3, 2021. Motion carried unanimously.
4. **Confirmation of Appropriate Board of Review and Open Meetings Notices.** The Notice of the meeting was provided as required by State open meetings law and posted on the official bulletin boards and the Village website following the June meeting noting that the meeting date was August 19, 2021 and that Open Book would be held on July 20, 2021.
5. **Verify that a Member has Met the Mandatory Training Requirements.** Clerk LaBorde verified that training was completed by Paul Gordon as required per sec. 70.46(4), Wisconsin Statutes. Training was filed with the Department of Revenue.
6. **Discussion Related to Filing and Summary of the Annual Assessment Report by the Assessor.** This item is no longer a requirement, however, Kuehn stated that he completed an interim assessment annual update with new construction updates. This included changes to properties or requests to review current assessments. The Village is at 95%. Though the Village is not required to conduct a revaluation, Kuehn recommends that the Village conduct a revaluation in one of the following ways: intermarket update; exterior of homes revaluation; or full revaluation (which would be the most expensive) which would include the interior of homes. He stated that dispersion of value is the issue and that it is not currently equally spread across all of the homes. This recommendation will be forwarded to the Village Board.
7. **Receipt of Assessment Roll and Sworn Statements from the Clerk.** The assessment roll was completed yesterday and a copy of the roll was emailed to each member of the Board of Review along with a copy of all of the properties that were affected. A copy of the assessment roll is available at Village Hall for review. Kuehn stated that he performed all of the duties of the assessor with respect to the assessment roll. Kuehn forwarded the Assessor's Affidavit to the Clerk and a copy of the signed Affidavit was emailed to each member of the Board.

8. Review the 2021 Assessment Roll and Perform Statutory Duties

a. Correct Description or Calculation of Errors

b. Add Omitted Property

c. Eliminate Double Assessed Property

Motion by Padway, seconded by Dickinson to accept the 2021 Assessment Roll that was provided. Motion carried unanimously. Kuehn stated that there were no errors as the roll balanced to the system that he used; there were no corrections or errors to correct; there were no omitted properties; and there were no double assessed properties.

9. Discussion and Action to Certify all Corrections of Error Under State Law – Section 70.43, Wisconsin Statutes. No Action was needed.

10. Discussion and Action Verifying with the Assessor that Open Book changes are Included in the Assessment Roll. Kuehn stated that there were no residents at open book but he was contacted by three residents where their issues were dealt with via email or phone and they are all included in the Assessment roll.

11. Allow Taxpayers to Examine Assessment Data. A copy of the roll is available for viewing at Village Hall. No residents contacted the Village to review the data.

12. Discussion and Possible Action Regarding the Following Possible Considerations

a. Waivers of the Required 48-hour Notice of Intent to File an Objection When There is Good Cause

b. Request for Waiver of the Board of Review Hearing Allowing the Property Owner an Appeal Directly to the Circuit Court

c. Request to Testify by Telephone, Video Conference, Submit Sworn Written Statement

d. Subpoena Requests

e. Act on Any Other Legally Allowed/Required Board of Review Matter

There were no requests received in the 48 hours prior to the meeting. There were no contacts from residents during the meeting.

13. Review Notices of Intent to File Objection. None received. At 8:36 a.m. the Board then waited until 9:45 a.m. to respond to any requests which may be received. All members remained on the virtual conference. At approximately 9:48 a.m., the Board asked if anyone had come to Village Hall or tried to join the conference – No residents had made contact.

14. Discussion and Possible Action to Schedule Additional Board of Review Meeting Date(s). No action.

15. Adjourn to Specific Date / Time or Adjourn Sine Die. Motion by Gordon, seconded by Padway, to adjourn sine die. Motion approved unanimously. The meeting adjourned at 10:01 a.m.

Respectfully submitted,
Tammy LaBorde, Village Manager/Clerk/Treasurer