

**VILLAGE OF RIVER HILLS
MEETING OF THE BOARD OF REVIEW MINUTES
WEDNESDAY, AUGUST 17, 2022 AT 8:00 AM**

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 2022 and hear any objections that come before the Board of Review to be heard.
2. **Roll Call:** Roll call was answered by Dean Schultz, Tony Enea (via zoom), Kathy Dickinson, Paul Gordon, Nick Padway and Clerk Tammy LaBorde. Also present was Village Assessor Marty Kuehn of Tyler Technologies.
3. **Approval of minutes from June 13, 2022 meeting.** Motion by Gordon, seconded by Dickinson, to approve minutes from June 13, 2022. 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 17, 2022 and that Open Book would be held on July 27, 2022.
5. **Verify that a Member has Met the Mandatory Training Requirements.** Clerk LaBorde verified that training was completed by Dean Schultz 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.** The regular assessment maintenance cycle was completed including visits to properties with new permits. Two residents contacted the Assessor during open book. There were 40+ sales of properties. Kuehn stated that he applied a 4% economic change; however, the DOR applied an 8% economic change. The assessment ratio is 88%. The Village plans to conduct a revaluation next year which will be an intermarket update with no interior inspection. Kuehn plans to conduct a semi-exterior inspection.
7. **Receipt of Assessment Roll and Sworn Statements from the Clerk.** The assessment roll was completed and a copy of the Assessor Affidavit was distributed. A copy of the roll is available for each member of the Board of Review to review. Kuehn stated that he performed all of the duties of the assessor with respect to the assessment roll. Each member of the Board of Review reviewed the roll.
8. **Review the 2022 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 2022 Assessment Roll that was provided; motion carried unanimously. Kuehn stated that there were two errors on the roll that were corrected; there were no omitted properties; and there were no double assessed properties.

Board of Review Meeting – August 17, 2022

9. **Discussion and Action to Certify all Corrections of Error Under State Law – Section 70.43, Wisconsin Statutes.** Kuehn stated that there were two errors to be corrected. The first error is for property owned by the Village that should have been exempted from the roll. There were five properties to exempt and only four were exempted. The remedy is to exempt the property with a value of zero. The second property is owned by 7777 River LLC where a home was demolished and only the garage remains. A copy of the permit wasn't provided and it was corrected. Motion by Padway, seconded by Dickinson to certify the corrections of error under State Law; motion carried unanimously.
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 two residents where their issues were dealt with via email or phone and they are all included in the Assessment roll. Motion by Gordon, seconded by Dickinson to verify that all Open Book Changes are included in the Assessment Roll; motion carried unanimously.
11. **Allow Taxpayers to Examine Assessment Data.** No residents were present to review the assessment 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.
14. **Discussion and Possible Action to Schedule Additional Board of Review Meeting Date(s).** No action.

Member Enea left the meeting at 9:50am.

15. **Adjourn to Specific Date / Time or Adjourn Sine Die.** Motion by Gordon, seconded by Dickinson, to adjourn sine die. Motion approved unanimously. The meeting adjourned at 10:00 a.m.

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