BOARD OF REVIEW

JUNE 1, 2017

The meeting of the Board of Review for the Village of Waldo was called to order at 5:07. The roll call of Board members included Rob Kilday (assessor representative from Grota Appraisals), Clerk Michelle Brecht, Chris Madgwick, Mike Hintz, Mark Spitz and Gary Dekker. Michelle confirmed that the Open Book, Training Session and BOR were properly noticed and posted. She explained that by Code the BOR chooses a chairman, and that it is usually the Village President, but doesn't need to be. Rob Kilday also shared that in the case of objections being heard, a vice-chairman can also be chosen in case an objector requests the chairman to be recused. A motion was made by Mark to nominate Gary Dekker to be the chairman. Gary shared that since this was his first BOR, he preferred to decline the nomination. He requested that Mark be nominated since he had gone through the process before. Chris Madgwick made a motion to nominate Mark Spitz as chairman. Mike Hintz seconded. Approved.

Michelle showed the training affidavit verifying the mandatory 2 hour training of at least one BOR member. Gary Dekker, Mark Spitz, Chris Madgwick and Michelle Brecht took the training this year. (Michelle will be a non-voting member of the BOR since she is not a resident.) The training certification is valid for two years.

Mark asked if Michelle could verify that the Village has an ordinance protecting the confidentiality of income and expense information to the assessor under Sate Stature sec. 70.47(7)(af). She provided all members copies of this Waldo Code reference (Chapter 33-6, Article II).

A written policy for "Procedure for sworn telephone or sworn written testimony requests" during BOR proceedings had been emailed to the members prior to the meeting. This policy changed by 2015 law and Waldo needed to update their records to reflect this. Motion to accept this policy was made by Gary Dekker and seconded by Chris Madgwick. Approved by voice vote.

Another written policy driven by 2015 State Law changes was reviewed. It, too, had been emailed prior to the meeting. "Policy Procedure for waiver of Board of Review hearing requests" was approved after a motion by Gary Dekker and a second by Chris Madgwick.

Robert Kilday presented the clerk with the Final Assessment Roll and gave his sworn statement regarding its accuracy "according to my best information and belief". The members were given a list of 17 parcels that had value increases from last year. Robert shared how those increases were determined.

There were no corrections to the roll, there was one Open Book adjustment included in the Final Roll, there were no taxpayers present to examine the Roll, there were no waivers, requests, subpoenas or "intents to file Objections" for the BOR to attend to. There was no need to schedule a follow up BOR. At this point Chris Madgwick made a motion to temporarily adjourn the BOR until 7:00 p.m. Seconded by Mike Hintz. The tape recorder was turned off at this point. The members were given the opportunity to eat supper. No Village business was enacted. At 7:00 p.m. the tape player was turned back on. Mark Spitz called the meeting back to order. With no further business to attend to, Mike Hintz made a motion to adjourn. Chris Madgwick seconded. Adjourned at 7:05 p.m.

Respectfully submitted June 2, 2017 Michelle Brecht