### Village of Rockdale Board of Review Minutes May 18, 2020 5:00 p.m. – 7:00 p.m.

### 1. Call Board of Review to Order.

The Board of Review was called to order by Clerk-Treasurer Linda Dieckhoff at 5:00 p.m. in the Robert M. Smithback Community Center.

### 2. Attendance Roll Call.

Present: President Julie Nelles, Trustee Jeri Boden, Trustee Alicia Hynes and Trustee Cynthia Meyers.

Absent: None

Others Present: Craig Olson, Assessor and Linda Dieckhoff, Clerk-Treasurer.

3. Confirmation of appropriate Board of Review and Open Meeting notices.

Clerk-Treasurer Dieckhoff confirmed that the Open Book Notice was posted on the website and three other locations.

Clerk-Treasurer Dieckhoff confirmed that the Board of Review Notice was published in the Cambridge News on April 23, 2020, posted on website and three other locations.

### 4. Select a Chairperson for Board of Review.

Motion by Boden, second by Hynes, to appoint President Nelles as Chairperson for Board of Review. Motion carried 4-0.

### 5. Select a Vice-Chairperson for Board of Review.

Motion by Hynes, second by Nelles, to appoint Meyers as Vice-Chairperson for Board of Review. Motion carried 4-0.

### 6. Verify that a member has met the mandatory training requirements.

Clerk-Treasurer Dieckhoff verified that Julie Nelles, Jeri Boden and Cindy Meyers completed the required mandatory training requirements specified in Section 70.46(4), Wis. Statutes. All affidavits have been registered with the Department of Review.

# 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).

Clerk-Treasurer Dieckhoff verified that the Village Board of Rockdale had adopted Ordinance No. 2016-02, Chapter 14 relating to the confidentiality of income and expense information provided to the assessor under state law (sec. 70.47(7)(af) on April 18, 2016. Clerk-Treasurer Dieckhoff briefly explained that this ordinance keeps the property owner's income and expense information confidential when the Assessor uses the income and expense method of valuation.

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8. Verify that the Village has an ordinance regarding the procedure for sworn telephone testimony and sworn written testimony.

Clerk-Treasurer Dieckhoff verified that the Village Board of Rockdale had adopted Ordinance No. 2019-02, Chapter 18, Section 18.08 relating to a policy regarding the procedure for sworn telephone testimony and sworn written testimony on May 20, 2019.

9. Verify that the Village has an ordinance regarding the procedure for waiver of Board of Review hearing requests.

Clerk-Treasurer Dieckhoff verified that the Village Board of Rockdale had adopted Ordinance No. 2019-02, Chapter 18, Section 18.07 relating to a policy regarding the procedure for waiver of Board of Review hearing requests on May 20, 2019.

10. Review of new laws.

Annual Assessment Report (AAR) has now been replaced with Municipal Assessment Report (MAR). The Agriculture thresh hold was raised to \$500.

- 11. **Filing and summary of Annual Assessment Report by Assessor's Office.**Assessor Craig Olson indicated that the Annual Assessment Report which is now Municipal Assessment Report has been completed and filed report balanced with the county.
- 12. Receipt of the Assessment Role by Clerk from the Assessor.

  Clerk-Treasurer swore in Craig Olson, Assessor and witnessed the signature of assessor. Clerk-Treasurer Dieckhoff received the signed assessment roll from Assessor Craig Olson and signed the affidavit.
- 13. Receive the Assessment Roll and sworn statements from the Clerk.
  The Board of Review received the assessment roll and sworn statement from the Village Clerk-Treasurer.

**Motion** by Meyers, second by Boden, to recess until someone comes in or until we meet our two hour requirement. Motion carried 4-0.

14. Review the Assessment Roll and Perform Statutory Duties.

The Board examined the assessment roll for any omitted property, double assessment property, calculation errors or description errors. The last revaluation for the Village of Rockdale was completed in 2005.

15. Discussion/Action – Certify all corrections of error under state law (Sec. 70.43, Wis. Stats).

The Board verified all corrections of error under State Law. None. In 2021, Assessor will check on any interior remodeling and window replacements done at house by bar – the only permit received was for the shed being tore down.

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# 16. Discussion/Action – Verify with the Assessor that open book changes are included in the assessment roll.

The Board verified with Assessor Craig Olson that all open book changes are included in the assessment roll. No changes.

No objectors came to open book.

### 17. Allow taxpayers to examine assessment data.

The assessment roll was made available for taxpayers to examine. No taxpayers were present.

# 18. Review Notices of Intent to File Objections, if any, and if proper notice/waivers given unless scheduled for another date.

No Intent to File Objections were received. Eleven notices in change of valuation was mailed out to taxpayers.

### 19. Conduct hearings on objections to the 2020 property values.

No objections were presented.

**Motion** by Nelles, second by Boden, to reconvene Board of Review. Motion carried 4-0.

### 20. Consider/Action of scheduling additional Board of Review Date(s).

No further Board of Review dates for 2020 are necessary.

### 21. Adjournment.

**Motion** by Hynes, second by Meyers, to adjourn the Board of Review meeting at 7:00 p.m. Motion carried 4-0.

Respectfully Submitted, Linda L. Dieckhoff Clerk-Treasurer