

Town of Verona

Board of Review Minutes

Thursday, August 1, 2019 6:00 PM

Conference Room, 7669 County Highway PD, Verona, WI 53593-1035

1. Roll Call

Clerk Wright called roll for the members of the Town Board; Mathies: present; Duerst: absent; Maxwell: absent; Enburg: present; and Geller: present. Mark Geller was elected Chair at the meet to adjourn Board of Review meeting held on June 7, 2019.

2. Call to Order

Chair Geller brought the Board of Review to order at 6:03 PM

3. Approval of Agenda

Enburg moved to approve the agenda for the Board of Review as presented; 2nd Mathies. Motion carried.

4. Approval of Meet to Adjourn Minutes from June 7, 2019

Enburg moved to approve the June 7, 2019 minutes; 2nd Mathies. Motion carried.

5. Announcements

Member Mathies requested permission to move ahead to item 5 b. due to the assessor not currently present at the meeting; without objection. [Note: Assessor Nick Laird was in the Town Hall meeting with objectors who did not notify the Town Clerk 48 hours in advance of the Board of Review with their intent to file an objection].

b. Confirmation of posting of public notice for Open Book and Board of Review

- i. The Clerk attested that the 2019 Assessment Roll had been available for public review since June 28, 2019. Notice was posted in three physical locations, on the Town of Verona website, and was emailed to listserv subscribers on June 28, 2019.
- ii. Nick Laird and approximately eight other staff from Associated Appraisal Consultants were present to assist the public during the Open Book held on July 16, 2019 from 2:00 PM until 6:00 PM. Approximately 130 property owners were in attendance. A notice was published in the Verona Press on June 20, 2019, the date and time was posted on AccessDane, the Department of Revenue website, and Town of Verona website on May 23, 2019. Printed notices were posted in three physical locations as well since May 23, 2019.
- iii. The initial Meet to Adjourn BOR meeting was held on June 7, 2019; the Clerk posted the required notice in the window of the Town Hall that evening to notify the public that the next meeting when the 2019 Assessment Roll was expected to be complete and sworn testimony could be given would be August 1, 2019.
- iv. The long notice for the Board of Review was published on June 27, 2019 along with the agenda. It was posted in three physical locations as well as on the Town website. The short notice was included in the annual tax newsletter that was mailed to property owners in December of 2018.
- v. The Clerk confirmed that he provided printed instructional materials regarding assessment and Board of Review procedures that were available to the public prior to receipt of the first Open Book Assessment Roll on June 28, 2019 and thereafter. The same material was available during Open Book for how to file an objection and Board of Review Procedures. The material was also posted to the Town of Verona website and is available on the Department of Revenue website as well.

a. Purpose and rules for the Board of Review

- i. Quasi-Judicial review of assessed valuation of property within the Town of Verona; proceedings are recorded. The Clerk confirmed that he was recording the proceedings and the Chair, in absence of the presence of the assessor or the public moved on to item 5 a. iv.
- iv. The Clerk confirmed that he had taken the training April 11, 2019 although he is not a voting member of the BOR. Member Enburg completed the training on June 28, 2019, member Mathies on July 5, 2019, and Chair Geller on August 1, 2019. Wright reported that he submitted the Board of Review Member Training Affidavit online to make the Department of Revenue aware that Wisconsin Statute 70.46(4) was satisfied.

6. Confirmation that the Town of Verona Adopted a Policy to Protect the Confidentiality of Records Supporting the Income Method of Valuation with Ordinance 2000-3

A printed copy of Ordinance 2000-3 was included in the packet of materials to attest that the Town had adopted this policy.

7. Announcement that the Town of Verona Adopted a Procedure for Waiver of Board of Review Hearing Requests and a Procedure for Sworn Telephone or Sworn Written Testimony Requests at the June 7, 2019 Meet to Adjourn Board of Review Meeting

The Clerk made those members in attendance aware that both procedures were adopted at the June 7, 2019 meeting of the Board of Review Meet to Adjourn.

8. Receive the Assessment Roll and Sworn Statements from the Clerk

Assessor Nick Laird joined the BOR at 6:12 PM. Laird stated that he had not signed the affidavit due to the number of unresolved issues presented to him by the BOR members through Clerk Wright prior to this evening. Laird presented the Board with two options: he could sign the roll and present sworn testimony about the values; however, if any errors in valuation or classification were subsequently found, he would be unable to change them. Clerk Wright noted that the roll is sometimes indirectly corrected after the Board of Review adjourns when claims of palpable errors, unlawful taxes, or excessive assessments result in the refund of taxes and a chargeback process to recover taxes from other taxing jurisdictions. [Note: WS 70.43 provides a mechanism for the assessor to correct palpable errors from the preceding year and WS 70.44 to account for omitted property for up to two prior years]. The second option, if the roll cannot be perfected this evening, would be for the roll to be considered mutually incomplete; this option would require republishing the Open Book and BOR Notices and scheduling a date far enough in the future that the 30-day notification of assessment could be mailed prior to the second BOR date. Member Mathies asked Laird if the members could ask questions to determine if corrections are necessary. Laird agreed.

9. Examine the Roll, Correct Description and Calculation Errors, add Omitted Property, and Eliminate Double-Assessed Property

BOR member Mathies questioned the classification of parcel 0608-192-8675-0. The owner recently requested the property to be rezoned as commercial use to which the Town Board agreed; Dane County will review the request as well. The current assessment assumes the land qualifies for Use Value although it has been used for parking of commercial vehicles, open storage of supplies, with the balance treated as a mowed lawn instead for several years. Mathies asked Laird about the fair market value of this property if it did not qualify for Use Value; Laird's response was that it is assessed from \$6,500 to \$8,000 an acre. The property is currently assessed as Second Grade Tillable which is assessed at \$253 an acre.

Mathies next questioned why the sale of the subject property was not considered for the assessed value for parcel 0608-271-8001-0; DOR documents regarding the purchase by Veridian Homes and the City of Verona were included in the BOR packet of materials. Laird stated that the purchase of roughly 19 acres by the City of Verona was not an arm's length transaction since they are an exempt agency; instead, Laird stated, he used the purchase price paid by Veridian Homes. Mathies asked by what basis Laird was rejecting the purchase price paid by the City; that they are an exempt agency is not a legitimate basis for the rejection. Mathies suggested that the City of Verona would have contracted for an appraisal before making an offer to purchase which could provide a possible basis for valuation. Chair Geller noted that the objectors hoping for a waiver to the 48-hour notification should be made aware whether testimony will or will not be heard this evening. After brief discussion, it was decided to set a second Board of Review date on September 25, 2019 with notices to affected property owners mailed around August 16-August 19, 2019.

Mathies then inquired about 0608-164-9820-0 which is a narrow strip of land that is an island in the City of Verona after 2006 and 2008 annexations. Subsequent to the 2006 annexation, the parking area for a trucking company was removed and a hotel built atop. This parcel currently has a commercial land value, but no improvement value. There followed a brief discussion of the reasons why no improvement value could be added at this time provided by Associated Appraisal Consultants President Mark Brown. Mathies quoted the Wisconsin Property Assessment Value regarding the need for all property in the Town to be assigned a value. Laird agreed to review the WPAM and will respond thereafter.

Two properties, 0608-113-9760-0 and 0608-113-9790-0, are classified as agri-homesites although neither is associated with farming. Laird responded that some property owners appreciate the association with farming; he noted that the valuation for Class 1 Residential and Class 7 Other are the same.

10. Certify all Corrections of Error Under State Law (sec. 70.43, Wisconsin Statutes)

There were no known palpable errors from 2018 pay 2019.

11. Verify with the Assessor that Open Book Changes are Included in the Assessment Roll

The Clerk compared all changes subsequent to the Open Book Roll to Notices of Assessment sent after July 16, 2019 and confirmed that all Open Book Changes to date were accounted for in the Board of Review Roll.

12. Review Assessment and Board of Review Law Updates for 2019

There was no discussion for this topic.

13. Swear in Complainant and Assessor

No sworn testimony was presented this evening as the Board of Review will be adjourned to a later date when the roll is perfected.

14. Hear Testimony in the Order Complaints were Received (see attached)

See above.

15. Determination

See above.

16. Confirmation that Determination Notice(s) Will be Sent to Complainants by Return Receipt Mail

See above.

17. Adjourn

The Board of Review will adjourn until 6:00 PM on September 25, 2019. The Clerk will post a Notice of the date, time, and location in the front window this evening and then publish a new notice for the September BOR. The assessor will mail new notices around August 16, 2019 and will hold a second Open Book from 4 PM until 6 PM on August 28, 2019. The Clerk will post new notices with the BOR and Open Book dates. Mathies moved to adjourn until September 25, 2019; 2nd by Enburg. Motion carried at 8:47 PM.

Approved by BOR: September 25, 2019

Minutes prepared by: John Wright, Board of Review Clerk