

**TOWN OF OSCEOLA**  
**BOARD OF REVIEW MEETING**  
**Tuesday, July 25, 2023 — 3:00 p.m.**

Meeting Minutes

The Board of Review of the Town of Osceola met on Tuesday, July 19, 2022, at 3:00 p.m. at the Osceola Town Hall, Dresser, Wisconsin.

**CALL TO ORDER:** Clerk Skjerven called the meeting to order at 3:09 p.m.

**ROLL CALL:** Dale Lindh, Debbie Thompson, and Tony Johnson.

Others in attendance were Clerk Skjerven, Gene Johnson (Assessor) and John Garlick (both from Appraisal Services), and Cindy Thorman.

Assessor Johnson confirmed this is a maintenance year, and that no property reevaluations were done to be so noted in the assessment roll.

**CONFIRMATION OF APPROPRIATE BOARD OF REVIEW AND OPEN MEETINGS NOTICES:** Clerk Skjerven confirmed that the meeting notice was posted at the Town Hall, Dresser Post Office, the First National Community Bank, the Town Web Site, the Town Facebook page, and within the Osceola Sun's 6/21/2023 edition.

**SELECT A CHAIRPERSON FOR BOARD OF REVIEW**

MOTION BY JOHNSON/THOMPSON TO NOMINATE LINDH TO SERVE AS CHAIRPERSON FOR THE BOARD OF REVIEW. MOTION CARRIED.

**SELECT A VICE CHAIRPERSON FOR BOARD OF REVIEW**

MOTION BY THOMPSON/LINDH TO NOMINATE JOHNSON TO SERVE AS VICE CHAIRPERSON FOR THE BOARD OF REVIEW. MOTION CARRIED.

**CHAIR TO VERIFY THAT AT LEAST ONE BOARD OF REVIEW MEMBER HAS MET THE MANDATORY TRAINING REQUIREMENTS**

Skjerven verified Johnson, Lindh and Thompson received certified Board of Review training, in addition to Skjerven: Johnson on 5/22/2023, Lindh on 5/4/2023, Thompson on 5/17/2023, and Skjerven on 5/9/2023. All completed training has been filed with the Wisconsin Department of Revenue.

**VERIFY THAT THE TOWN HAS AN ORDINANCE FOR THE CONFIDENTIALITY OF INCOME AND EXPENSE INFORMATION PROVIDED TO THE ASSESSOR UNDER STATE LAW (WIS. STAT. s. 70.47(7)(af))**

Skjerven verified on June 6, 2022 the Town passed Ordinance Number 22-06-06 providing for the confidentiality of information and expenses provided to the Assessor for assessment purposes in the Town of Osceola.

## **REVIEW OF NEW LAWS**

Johnson informed the Board of Review there were no new laws of which to make the Board of Review aware.

## **SWEARING IN OF BOARD OF REVIEW AND ASSESSOR(S)**

Skjerven performed a swearing in of the Board of Review and Assessors, and Lindh swore in Skjerven.

## **RECEIVE THE ASSESSMENT ROLL AND SWORN STATEMENTS FROM THE CLERK**

Skjerven received the assessment roll from the Assessor, indicated the roll is approximately 465 pages, and confirmed receipt of the Affidavit sworn by the Assessor.

## **REVIEW THE ASSESSMENT ROLL AND PERFORM STATUTORY DUTIES**

The statutory duties are: (1) Examine the roll; (2) Correct descriptions of calculation errors; (3) Add omitted properties; (4) Eliminate double-assessed properties; and (5) Allow taxpayers to examine assessment data. The Board of Review examined the assessment roll and received confirmation from the Assessor there were no corrections, omitted properties, and/or double-assessed properties noted in the assessment roll. There was one taxpayer present but the taxpayer declined to examine the assessment data.

## **DISCUSS/ACTION – CERTIFY ALL CORRECTIONS OF ERROR UNDER STATE LAW (WIS. STAT. s 70.43)**

The Assessor confirmed there were no errors in the assessment that resulted in an inaccurate assessment for the preceding year.

## **DISCUSS/ACTION – VERIFY WITH THE ASSESSOR THAT OPEN BOOK CHANGES ARE INCLUDED IN THE ASSESSMENT ROLL**

The Assessor indicated there were no changes made to the assessment roll during Open Book.

## **CONSIDERATION OF:**

### **REQUESTS OR WAIVERS OF THE REQUIRED 48-HOUR NOTICE OF INTENT TO FILE AN OBJECTION WHEN THERE IS GOOD CAUSE**

Skjerven confirmed no receipt of such notices or required form(s).

### **REQUESTS FOR WAIVER OF THE BOARD OF REVIEW HEARING**

The waiver approach is discretionary on the part of the Board. The Board of Review has adopted Resolution 22-06-062 regarding procedures.

### **REQUESTS TO TESTIFY BY TELEPHONE OR SUBMIT SWORN WRITTEN STATEMENT**

Skjerven provided the Board copies of the Board's adopted Resolution 22-06-061 regarding procedures for Allowing Alternative Forms of Sworn Testimony at Board of Review hearings.

## **REVIEW NOTICES OF INTENT TO FILE OBJECTION**

Skjerven confirmed there were no taxpayers who have filed a 'Notice of Intent to File Objection with the Board of Review'.

## **PROCEED TO HEAR OBJECTIONS, IF ANY, AND IF PROPER NOTICE/WAIVERS GIVEN: CONSIDER/ACT ON SCHEDULING ADDITIONAL BOARD OF REVIEW DATE(S)**

Skjerven confirmed there were no taxpayers who have filed a 'Notice of Intent to File Objection with the Board of Review' nor requested a waiver.

**CONSIDER RECESS OF BOARD OF REVIEW**

Since Skjerven confirmed there were no taxpayers who have filed a 'Notice of Intent to File Objection with the Board of Review' nor requested a waiver, Lindh asked for a motion to recess the Board of Review until someone comes forward or until 5:00 p.m. at which time the Board would close the Board of Review.

MOTION BY THOMPSON/JOHNSON TO MOVE TO RECESS THE BOARD OF REVIEW. MOTION CARRIED.  
The Board of Review went into recess at 3:42 p.m.

**CONSIDER RECONVENING BOARD OF REVIEW**

MOTION BY LINDH/JOHNSON TO RECONVENE THE BOARD OF REVIEW. MOTION CARRIED.  
The Board of Review reconvened at 5:02 p.m.

**ADJOURN**

MOTION BY THOMPSON/JOHNSON TO ADJOURN THE BOARD OF REVIEW MEETING TUESDAY, JULY 25, 2023. MOTION CARRIED. The meeting adjourned at 5:03 p.m.

**To be approved:** August 7, 2023

Approved:

8/7/23

Denise Skjerven

Denise Skjerven, Town Clerk