

TOWN OF RED CEDAR

BOARD OF REVIEW

Thursday, September 28, 2023

5:00 p.m. to 7:00 p.m.

Agenda

1. Call the Board of Review to order.
2. Roll call.
3. Confirmation of appropriate BOR Open Meetings notices.
4. Select a Chairperson for BOR.
5. Select a Vice Chairperson for BOR.
6. Verify that at least one member has met the mandatory training requirements.
7. Verify that the Town has an ordinance for the confidentiality of income and expense information provided to the Assessor under state law (Wis. Stat. 70.47(7)(af)).
8. Verify that the Town has an ordinance establishing procedures and criteria for allowing alternative forms of sworn testimony at BOR hearings.
9. Review procedure for waiver of BOR hearing requests.
10. Filing and summary of Annual Assessment Report by Assessor's Office.
11. Receipt of the Assessment Roll by Clerk from the Assessor.
12. Receive the Assessment Roll and sworn statements from the Clerk.
13. Review the Assessment Roll and perform statutory duties:
 - (a) Examine the roll;
 - (b) Correct description or calculation errors;
 - (c) Add omitted property; and
 - (d) Eliminate double assessed property.
14. Discussion/Action – certify all corrections of error under Wis. Stats. 70.43.
15. Discussion/Action – Verify with the assessor that open book changes are included in the Assessment Roll and obtain assessment ratio for the town.
16. Allow taxpayers to examine assessment data.
17. During the first two hours, consideration of:
 - (a) Waivers of the required 48-hour notice of intent to file an objection when there is good cause;
 - (b) Requests for waiver of the BOR hearing allowing the property owner to appeal directly to the Circuit Court;
 - (c) Requests to testify by telephone or submit sworn written statement;
 - (d) Subpoena requests; and
 - (e) Act on any other legally allowed or required Board of Review matters.
18. Review Notices of Intent to File Objection.
19. Proceed to hear objections, if any, and if property notice/waivers given, unless scheduled for another date.
20. Consider/act on scheduling additional Board of Review date(s).
21. Adjourn (to future date if necessary).

Cheryl Miller, Clerk

Posted on: September 22, 2023