

Town of New Glarus

BOARD OF REVIEW MEETING

THURSDAY, MAY 30, 2024

MINUTES

Board of Review Members Attending: Chris Narveson, Robert Elkins, Mark Pernitz, Sara Beth Hahner (alternate), and John Wright (non-voting Clerk of the BOR)

BOR Members Absent: Matt Streiff and Troy Pauli

Other Attending: Tom Okrie: Assessor, Associated Appraisal Consultants

1. **Call to Order** – Board of Review (BOR) Clerk Wright called the meeting to order at 5:00 PM. The Clerk performed the roll call that is reflected in the attendance above.
2. **Proof of Posting and Publication of BOR and Open Book Notices** – Wright attested to the proper proof of posting. The Open Book notice was posted since April 10, 2024 and published on April 18, 2024. The BOR long notice was posted on April 29, 2024 and published on May 9, 2024. The BOR agenda has been posted since May 2, 2024.
3. **Appoint BOR Chair and Vice Chair** – Wright solicited nominations for the Chair. Motion by member Pernitz to nominate Chris Narveson; seconded by member Elkins. Wright asked for further nominations. Hearing none, he closed nominations for Chair. Motion carried 3-0 for member Narveson to act as Chair. Wright then requested nominations to appoint a Vice Chair. Motion by member Elkins to nominate member Pernitz as Vice Chair; seconded by Chair Narveson. Wright requested further nominations; hearing none, he called the question. Motion carried 3-0 for member Pernitz to serve as Vice Chair.
4. **Verify Mandatory Training Requirements Have Been Met** – Clerk Wright reported that Chair Narveson, absent member Pauli, and alternate member Hahner completed the training on February 23, 2024. Clerk Wright completed training on March 1, 2024. The Training Affidavit was filed electronically with the Wisconsin Department of Revenue by Clerk Wright on March 4, 2024.
5. **Verify Town Ordinance for Confidentiality and Expense Information** – Clerk Wright verified that the Town had adopted an ordinance on July 8, 2020 to protect the confidentiality of information provided to the assessor when using the income approach to valuation.
6. **Review of Town Policies and Waivers Received Prior to the Board of Review when There is Good Cause**
 - a) For waiver of in-person, sworn oral testimony by telephone or sworn written testimony – Wright attested that the Town adopted this policy by Resolution 150609 on July 14, 2015. No waiver requests have been received by the Clerk prior to this evening.
 - b) For waiver requests from Board of Review for property owner to appeal directly to circuit court – Wright reported that a policy was adopted at the June 8, 2022. The Clerk stated that no such requests were received prior to tonight's meeting and briefly reviewed under what circumstances, per the policy, a waiver would be granted.
7. **Present the Board of Review Minutes from May 25, 2023 Approved on June 14, 2023** – The previously approved minutes were included in the packet.
8. **Review of New Laws and/or Court Orders** – Tom Okrie, the Town of New Glarus contract assessor from Associated Appraisal Consultants, reported personal property has been eliminated as a separate roll by Act 12. The lost revenue for property not added to the real estate roll will be received by a State of Wisconsin aid payment. Okrie stated that the change has created challenges for assessors to implement. There was brief review of the impact this has upon locally assessed communication towers, buildings on leased land, and leasehold improvements. According to Okrie, if new real estate parcel numbers could be created for improvements formerly considered as person property, the complications could be mitigated. There followed a brief discussion of the impact of this change upon communities with campgrounds. Local property owners who were affected were sent letters explaining the changes. Okrie stated he will work with Clerk Wright to

complete the online Personal Property Value Report (PA-551) for which Wright has granted him online access. The deadline to file is July 1, 2024. There followed a discussion regarding wind and solar farms.

- 9. Receipt of Assessment Roll from Assessor and Presentation of the Sworn Affidavit Signed by the Clerk-Treasurer** – Assessor Okrie presented Clerk Wright with the 2024 assessment roll for the Town of New Glarus with his sworn affidavit attached. Wright confirmed that there are no corrections of assessor error. There was one omission of partial improvement value (\$25,300) for a basement beneath a garage. Wright stated that he worked closely with Okrie to confirm all changes in value and to point out possible errors of value or classification. Clerk Wright signed the affidavit.

10. Perform Statutory Duties:

- a) **Examine the Assessment Roll** – Two copies of the 2024 assessment roll were shared with the members of the BOR. Assessor Okrie shared a folder he created of vetted sales within the Town. He provided a brief report of those he met with during the open book period, including the scheduled event held at the Town Hall on May 2, 2024. Okrie noted that last year the assessment level was approximately 88% of market value as determined by the Wisconsin Department of Revenue. This year, he predicts that the Town will be at 78% of fair market value as the level of assessment. Okrie stated that it is still a seller's market, which accounts for how quickly the Town has fallen from compliance since the revaluation in 2022. Associated Appraisal recommends for the Town to consider an interim market update (IMU) in 2026. An IMU does not require visiting properties other than those building permits. Instead, the local assessor analyzes sales and adjusts neighborhood models and values to reset the valuation model.

During this maintenance year, Okrie reported that 157 properties were reviewed. He estimated 2024 Net New Construction (NNC) to be approximately \$5,333,300. The addition to Bailey's Run Vineyard accounts for \$768,200 of that value. The balance of NNC is due to five new homes achieving full value and six new homes with partial value on or before January 1, 2024. There was one residence and other improvements that were razed and the value subtracted to arrive at the final NNC value. According to Okrie, NNC in 2021 was \$3.6 million, \$2.5 million in 2022, and \$4.4 million in 2023.

There was a brief discussion regarding confirmation of agricultural use of property and a review of a few properties that must pay an ag use penalty for land converted to residential use. Clerk Wright noted that his review of properties within the Market Drive CAMA software revealed that some parcels and their improvements are discounted. Assessor Okrie agreed to review any discounted properties to see whether the adjustments should remain after the 2022 revaluation. Commercial valuations and the valuation of exempt properties were reviewed by those present. Clerk Wright administered the Oath of Office to Okrie on April 2, 2024 for the current term.

- b) **Correct description or calculation errors** – There are no errors to correct. It was noted that when a home sells, new value is sometimes discovered when the online listing is reviewed or when visiting the property in person. Otherwise, the sale price of the home does not change until a revaluation year.
- c) **Add omitted property** – As noted above in item 9, there was one omission of partial improvement value that resulted in the attachment to this year's roll that value in 2023. Taxes will be collected in the amount of \$472.62 and must be shared with other taxing jurisdictions once received. No other omissions were discovered during the Board of Review.
- d) **Eliminate any double assessments** – There was no discovery of double-assessments to eliminate.

11. Discussion/Action

- a) **Certify all corrections of error under Wis. Stat. §70.43** – The Affidavit affixed to the roll attests that any errors discovered since last year have been addressed. Assessor Okrie did note that there were some changes to land enrolled in Managed Forest Law. Clerk Wright stated that he did not receive any letters from the Department of Natural Resources for enrollment changes. Terms for enrollment are either 25 or 50 years. Okrie briefly discussed changes to equalized value and comparisons of major classes within the Town of New Glarus. These statistics, among others, will be reflected in the Municipal Assessment Report. The report must be filed online with the DOR no later than the second Monday in June.

b) Verify with assessor that all Open Book changes have been included in the roll – This had previously been verified before the Clerk of the Board of Review signed the Assessor’s sworn affidavit on behalf of the Town.

12. Allow Taxpayers to Examine the Assessment Roll – The assessment roll was available for public inspection since April 15, 2024. No one was present this evening from the public who requested to review the updated (post open book) roll.

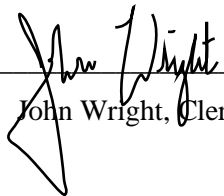
13. Review Notices of Intent to File Objections – It was assumed that with little time remaining prior to the first two hours of the Board of Review elapsing, that no objections would be received this evening and thereby no sworn testimony would be heard this evening or need to be scheduled at a future date.

14. Introduce BOR Cases

- a) Clerk to swear in assessor and claimant – There were no cases to hear and no one contacted the Clerk with an intention to file an objection by the deadline 48 hours prior to this meeting.
- b) Hear sworn testimony and ask questions after rebuttal – Not applicable.
- c) Discuss findings of fact, determination, and decisions – Not applicable, but the Clerk reviewed the process and document included along with the meeting packet.
- d) Action and Clerk presentation of appeal rights to objector – The Clerk is aware that in the future, when there is a hearing, he is required to hand or send by certified mail, the decision made by the Board and the objector’s options for an appeal of that decision.

15. Adjourn – A motion to adjourn the 2024 Town of New Glarus Board of Review was made by member Pernitz; second by member Elkins. The BOR adjourned at 7:02 PM.

Approved: June 12, 2024



John Wright, Clerk-Treasurer