

The Board of Review met in regular session with Mayor Maas calling the meeting to order at 6:00 p.m. on May 17, 2023.

Members present: Mayor Maas, Clerk-Treasurer Kristen Jacobson, Donald Miller, David Pasewald, and Steven Neitzel.

Members absent: None.

Also in attendance was Nick Marcks, assessor of Bowmar Appraisal.

Mayor Maas opened nominations for Chairperson.

Motion by Neitzel, second by Miller, to close nominations and cast a unanimous ballot for David Pasewald.

All voting AYE. Motion carried.

Mayor Maas opened nominations for Vice-Chairperson.

Motion by Pasewald, second by Jacobson, to close nominations and cast a unanimous ballot for Steven Neitzel.

All voting AYE. Motion carried.

Jacobson made the following announcements:

- Notice of Open Book (held May 5th) was published in the Dodge County Pionier April 13, 2023.
- Notice of Board of Review was posted May 10th at Horicon City Hall, Horicon Bank, and the Horicon Post Office. It was published in the Dodge County Pionier on April 27, 2023.
- The Board of Review agenda was posted May 10, 2023.

Motion by Pasewald, second by Neitzel, to approve the confirmation of the appropriate Board of Review and open meeting notices.

All voting AYE. Motion carried.

Jacobson announced she attended the mandatory Board of Review training online on May 15, 2023 and an affidavit of training is available for viewing.

Motion by Pasewald, second by Maas, to approve the proof of mandatory training.

All voting AYE. Motion carried.

Jacobson stated per Wis. Stats. 70.47(7)(af) requiring municipalities to adopt ordinances for the confidentiality of income and expense information provided to the assessor, the City has Section 3-3-6 Limitations on Rights to Access (e)(1) and (2) relating to confidentiality of income and expense information provided to the assessor under the state law.

Motion by Pasewald, second by Miller, to acknowledge the existence of a City of Horicon ordinance per Wis. Stats. 70.47 (7)(af).

All voting AYE. Motion carried.

Jacobson is in receipt of the 2023 Assessment Roll for Real Estate and Personal Property, locally assessed.

Jacobson asked the Assessor if there were any corrections of error to prior years. Marcks stated there were none and there was also no omitted property.

Jacobson asked the Assessor if the Open Book changes were included. Marcks replied all changes are recorded.

Motion by Pasewald, second by Neitzel, to acknowledge the receipt of the 2023 Assessment Roll with all corrections and Open Book changes.

All voting AYE. Motion carried.

Chairperson Pasewald asked if there were any requests for waivers of the required 48 hour notice of intent to file for objections. Jacobson stated there are none currently on file.

Chairperson Pasewald asked if there were any Requests for Waiver of Board of Review Hearing, allowing the property owner to appeal directly to Circuit Court.

Jacobson replied that a Request for Waiver of Board of Review Hearing was filed at 3:14 p.m. on May 17, 2023 by the Horicon School Apartments LLC; the form had been submitted on their behalf by Pivotal Tax Solutions.

Jacobson stated on May 11, 2023 Horicon School Apartments LLC filed an Objection to Real Property Assessment disputing the value based on the income and expense method however the proper documentation had not been submitted to the assessor. Chairperson Pasewald asked if the assessor had requested the information. Marcks responded that he had asked for the documentation in April. Jacobson stated the documentation was provided to her on May 11th when Horicon School Apartments LLC filed their Objection, she then forwarded it to the assessor on May 15th. Jacobson added that Wis. Stats require you to provide the proper documentation to the assessor 7 days prior to the Board of Review if utilizing the income and expense method to value the property.

Jacobson stated Pivotal Tax Solutions, on behalf of Horicon School Apartments LLC, requested to appear before the Board of Review via telephone; Jacobson denied the request as no medical documentation was submitted to grant the request.

Pasewald asked what reason was provided by Horicon School Apartments LLC on the Request for Waiver of Board of Review Hearing. Jacobson replied the basis for request was "we are located out of state and are unable to attend the Board of Review hearing in person".

Pasewald stated the Board will table the Request for Waiver of Board of Review Hearing from Pivotal Tax Solutions filing on behalf of Horicon School Apartments LLC until the minimum 2 hour time requirement of the meeting pending their appearance.

Chairperson Pasewald acknowledged the Objection to Real Property from Pivotal Tax Solutions filed on behalf of Horicon School Apartments LLC was properly received and filed. There are no other filed Objections to Real Property.

At 6:21 p.m. there were no appearances and no additional filings of Objection to Real Property, the recording would end until someone appeared wishing to be heard by the Board.

Recording resumed at 7:58 p.m.

Motion by Pasewald, second by Neitzel, to remove the Request for Waiver of Board of Review Hearing and the Objection to Real Property Assessment (both filed by Pivotal Tax Solutions on behalf of the Horicon School Apartments LLC) items from the table.

All voting AYE. Motion carried.

Pasewald requested Jacobson confirm an Objection to Real Property was filed by the Horicon School Apartments LLC. Jacobson confirmed it was filed on May 11, 2023. Pasewald inquired if the Objection contained all the required information. Jacobson stated she received the completed form, Request to Testify by Telephone or Submit a Sworn Written Statement at the Board of Review, and documentation produced by Pivotal Tax Solutions which appears to be their income and expense information. Jacobson added that when she received the income and expense information she forwarded the information to Nick Marcks the assessor on May 15, Marcks had related to her that it was the first time he had seen the information.

Pasewald inquired if they were advised they could not testify by phone. Jacobson confirmed they were told on May 15th they could not appear via telephone unless due to extreme health/illness considerations and they must appear in person on May 17th between 6 p.m. – 8 p.m.

Chairperson Pasewald stated at 8:02 no one has appeared on behalf of the property owners or the property owners themselves to present their Objection to Real Property Assessment.

Jacobson swore in Nick Marcks of Bowmar Appraisal, the City's assessor.

Pasewald asked Marcks who decides how the property is assessed whether income approach or the evaluation of the property value. Marcks responded it is the assessor, in this case directly, there are legal court cases that say low income houses Section 42, like the Horicon School Apartments, have to be assessed based on the income approach and take the credits into consideration.

Pasewald asked Marcks if he had all the information necessary to do an assessment based on the income approach. Marcks responded last year the assessment was set based on an income approach that Pivotal Tax provided in 2022 so it was an estimate based on opening in late 2021, it was an estimate carried throughout the year to come up with that value. Marcks added that on May 15th he received their income at that point. Marcks stated they had previously contacted him April 25th via email and via phone and were told they needed to provide at a minimum at least one year of income and expenses with expenses itemized out to prove the income approach.

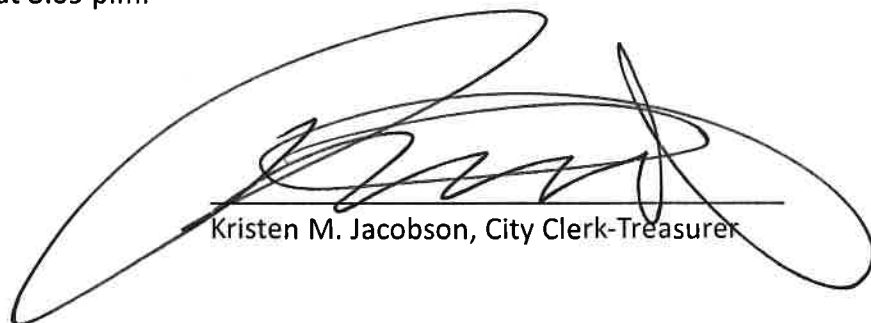
Pasewald asked if prior to May 15th Marcks had requested that information from them. Marcks replied he had on April 25th. Pasewald asked if they had responded. Marcks stated they had not responded other than on April 25th when they responded they would provide the information, he had not heard from them since.

Pasewald stated they did not comply with filing requirements. Marcks confirmed they did not as per statute they must submit the information seven days prior to the Board of Review for income properties.

An opportunity was provided to ask questions of the assessor, there were no other questions.

Motion by Jacobson, second by Maas, to deny the Request for Waiver of Board of Review Hearing as submitted by Horicon School Apartments LLC for Parcel #236-1116-0642-086 as they did not comply with the income and expense filing nor did they appear in person to present. All voting AYE. Motion carried.

Motion by Jacobson, second by Maas, to adjourn.
All voting AYE. Meeting adjourned at 8:09 p.m.



Kristen M. Jacobson, City Clerk-Treasurer

KMJ