

**PLEASE TAKE NOTICE** that there will be a City of Lodi Board of Review meeting held on Wednesday, June 10th, 2020 at 3:00 pm in the Council Chambers, City Hall, 130 South Main Street, Lodi, WI.

In-person attendance is limited, masks are encouraged, and distancing will be adhered to. If you attend virtually and wish to speak to an item, please visit the city website to register one day prior to the meeting.



**Please join my meeting from your computer, tablet or smartphone.**

<https://www.gotomeet.me/CityofLodi/6102020-board-of-review>

**You can also dial in using your phone.**

United States: [+1 \(669\) 224-3412](tel:+16692243412)

**Access Code:** 184-715-005

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<https://global.gotomeeting.com/install/184715005>

### **Board of Review Agenda**

1. Call To Order
2. Virtual Etiquette Announcement

- Identify number of public input registrations
- Identify Alders or staff attending remote (stay muted when NOT speaking)
- If virtual, ask to be recognized in the chat box (no side conversations)
- Identify yourself prior to speaking
- Address questions to meeting Chair

3. Roll Call
4. Election Of Chairperson
5. Approve Minutes From July 25, 2019

Documents:

[7-25-2019 BOR MINUTES.PDF](#)

6. Confirmation Of Board Of Review And Open Meeting Notices

Documents:

[NOTICE BOR JUNE 2020.PDF](#)  
[NOTICE OF OPEN BOOK 2020.PDF](#)

7. Verify The Mandatory Training Requirements

Documents:

[BOR TRAINING AFFIDAVIT.PDF](#)

8. Verification Of Ordinance For Confidentiality Of Income And Expense Information Provided To The Assessor Under Wis. Stats. 70.47(7)(Af)

Documents:

[CH 57-5 CONFIDENTIALITY OF INCOME AND EXPENSE INFORMATION.PDF](#)

9. Review Board Of Review Policy Regarding Sworn Telephone Testimony, Sworn Written Testimony And Procedure For Waiver Of Board Of Review

Former Adopted Resolutions Enclosed

Documents:

[RES 18-01 ALTERNATIVE FORMS OF SWORN TESTIMONY AT BOR HEARINGS.PDF](#)  
[RES 18-02 WAIVER OF BOR HEARING REQUESTS.PDF](#)

10. Receipt Of The Assessment Roll By Clerk From Assessor
11. Verify Open Book Changes Are Included In Assessment Roll
12. Certify Corrections Of Error (If Any)
13. Review Notice Of Intent To File Objection (If Any)
14. Hear And Consider Scheduled Objections
15. Adjourn

Posted: \_\_\_\_\_  
By: \_\_\_\_\_

**City of Lodi, WI  
Board of Review Meeting  
Minutes of July 25, 2019**

**Present:** Sandy Bloechl, Dawn Collins, Rich Stevenson, Ann Groves Lloyd, Mayor Jim Ness  
**Others:** Lonnie Belcher (Accurate Appraisal)

Mayor Ness called the meeting to order at 3:00 pm in Council Chambers at City Hall, 130 S. Main St., Lodi, WI.

Roll call was taken – Alder Groves Lloyd, Alder Stevenson, Sandy Bloechl, Mayor Ness, Dawn Collins were present.

**Approve Minutes from May 14, 2019 Board of Review – Meeting to Adjourn.** MOTION (Groves Lloyd, Stevenson) to approve minutes from May 14th. Motion carried.

**Confirmation of BOR and Open Book Meeting Notices.** Collins confirmed appropriate notices and publication as required by statutes.

**Verify Mandatory Training Requirements.** Collins confirmed two individuals completing Board of Review Training and filing the training affidavit as required.

**Verify Ordinance for Confidentiality.** Collins identified the city ordinance (Chapter 57) pertaining to confidentiality of income and expense provided to the Assessor.

**Review Board of Review Policy.** Collins identified Resolutions 18-01 and 18-02 pertaining to procedures to allow alternative forms of sworn testimony and waiver of hearing requests.

**Receipt of the Assessment Roll from the Assessor.** Collins accepted the 2019 Assessment Roll and completed the Oath of Office and Assessor's Affidavit with Lonnie Belcher of Accurate Appraisal.

**Verify Open Book Changes.** The Assessor stated all changes from Open Book are included in the roll.

**Certify Corrections of Error.** There were none.

**Review Notice of Intent to File Objection.** One notice was filed prior to receiving the required objection form, scheduled for 3:30 PM. It was stated by the Assessor that the scheduled objection was settled just prior to the start of the BOR proceeding. Collins confirmed with the objector that they were not attending.

**Hear and Consider Scheduled Objections.** There were none. The Board stayed in session for the required two hours.

**Adjourn.** MOTION (Groves Lloyd, Stevenson) to adjourn at 5:00 pm. Motion carried.

Minutes by Dawn A. Collins, City Clerk

**CITY OF LODI**  
**NOTICE OF BOARD OF REVIEW**

STATE OF WISCONSIN

City of Lodi

Columbia County

**Notice is hereby given** that the Board of Review for the City of Lodi, Columbia County, Wisconsin, shall meet on **Wednesday, June 10th, 2020 from 3:00 to 5:00 PM** to hear sworn testimony in Council Chambers at City Hall, 130 S. Main St., Lodi, WI.

Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the board:

1. After the first meeting of the Board of Review and before the board's final adjournment, no person who is scheduled to appear before the Board of Review may contact or provide information to a member of the board about the person's objection, except at a session of the board. Open Book shall occur no less than 7 days prior to the Board of Review.
2. The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the board's first scheduled meeting, the objector provides to the board's clerk written or oral notice of an intent to file an objection, except that upon a showing of good cause and the submission of a written objection, the board shall waive that requirement during the first 2 hours of the board's first scheduled meeting, and the board may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the Board of Review during the first 2 hours of the first scheduled meeting.
3. Objections to the amount or valuation of property shall first be made in writing and filed with the clerk of the Board of Review within the first 2 hours of the board's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the board may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days. The board may require objections to the amount or valuation of property to be submitted on forms approved by the Department of Revenue, and the board shall require that any forms include stated valuations of the property in question. Persons who own land and improvements to that land may object to the aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the valuation of improvements to that land. No person may be allowed in any action or proceedings to question the amount or valuation of property unless the written objection has been filed and that person in good faith presented evidence to the board in support of the objections and made full disclosure before the board, under oath, of all of that person's property liable to assessment in the district and the value of that property. The requirement that objections be in writing may be waived by express action of the board.
4. When appearing before the Board of Review, the objecting person shall specify in writing the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information that the person used to arrive at that estimate.
5. No person may appear before the Board of Review, testify to the board by telephone, or object to a valuation if that valuation was made by the assessor or the objector using the income method of valuation, unless the person supplies the assessor with all the information about income and expenses, as specified in the assessor's manual under s. 73.03 (2a), Wis. Stats., that the assessor requests. The City of Lodi has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph that provides exceptions for persons using information in the discharge of duties imposed by law or the duties of their officer or by order of a court. The information that is provided under this paragraph, unless a court determined that it is inaccurate, is not subject to the right of inspection and copying under Wis, Stats. s. 19.35 (1).
7. The board shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, surgeon, or osteopath that confirms their illness or disability. No other persons may testify by telephone unless the board, in its discretion, has determined to grant a property owner's or their representative's request to testify under oath by telephone or written statement.
8. No person may appear before the Board of Review, testify to the board by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the board, or at least 48 hours before the objection is heard if the objection is allowed under s.70.47 (3) (a), Wis. stats., that person provides to the clerk of the Board of Review notice as to whether the person will ask for the removal of a member of the Board of Review and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.

Notice is hereby given this 4th day of May, 2020. /s/Dawn A. Collins, City Clerk

**CITY OF LODI  
NOTICE OF OPEN BOOK**

**NOTICE IS HEREBY GIVEN** that Open Book, for reviewing and examining the 2020 assessment roll for the City of Lodi is scheduled for Wednesday, June 3, 2020, from 3:00 – 5:00 PM, in Room 203 at Lodi City Hall, 130 South Main St, Lodi, WI. The City Assessor, Milde Appraisal Services LLC, will be available to discuss both real and personal property assessments in the City. Instructional material will be provided at the Open Book to persons who wish to object to valuations under Wis. Stats. s. 70.47.

Dated this 4<sup>th</sup> day of May 2020. /s/Dawn A. Collins, City Clerk

For publication May 14, 2020



# Board of Review Member Training Affidavit

This affidavit confirms that one or more Board of Review (BOR) voting members attended training before the BOR met, satisfying state law (sec. 70.46(4), Wis. Stats.).

## STATE OF WISCONSIN

County of COLUMBIA

Co-muni code 11246

I, Dawn Collins, the clerk for the CITY OF LODI,

swear the following BOR voting member(s), who represent(s) the municipality's chief executive officer or the officer's designee(s), attended a Wisconsin Department of Revenue approved BOR training program within two years of the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

### BOR member(s) and attendance date:

<u>ANN GROVES LLOYD</u>	<u>03/12/2020</u>
Name	Date
<u>DAWN A COLLINS</u>	<u>04/11/2019</u>
Name	Date
<u>KEN DETMER</u>	<u>04/11/2019</u>
Name	Date

03-23-2020 10:08 AM

Date electronically filed

dcollins@cityoflodi.us

Clerk email

## Chapter 57. Finance

### Article I. General Provisions

#### § 57-5. Confidentiality of income and expense information obtained by Assessor.

Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information pursuant to § 70.47(7)(af), Wis. Stats., or any successor statute thereto, then such income and expense information that is provided to the Assessor shall be held by the Assessor on a confidential basis, except, however, that the information may be revealed to and used by persons in the discharging of duties imposed by law; in the discharge of duties imposed by office (including, but not limited to, use by the Assessor in performance of official duties of the Assessor's office and use by the Board of Review in performance of its official duties); or pursuant to order of a court. Income and expense information provided to the Assessor under § 70.47(7)(af), Wis. Stats., unless a court determines that it is inaccurate, is, per § 70.47(7)(af), Wis. Stats., not subject to the right of inspection and copying under § 19.35(1), Wis. Stats.

## Board of Review Resolution 18-01

### Procedure and Criteria for Allowing Alternative Forms of Sworn Testimony at Board of Review (BOR) Hearings

**WHEREAS**, sec. 70.47(8), Wis. Stat. authorizes the board of review to consider requests from a property owner or the property owner's representative to appear before the board under oath by telephone or to submit written statements under oath to the Board of Review;

**NOW THEREFORE BE IT RESOLVED** that the Board of Review, City of Lodi, Columbia County, does adopt as Board of Review policy the following:

#### **Procedure:**

In order for a property owner or property owner's representative to submit a request to testify by phone or submit a sworn written statement, he or she must first comply with the following procedures: a) the legal requirement to provide notice of intent to appear at BOR must be satisfied; and b) an Objection Form for Real Property Assessment (PA-115A) must be completed and submitted to the BOR as required by law.

After the two requirements outlined above have been met, a Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814) may be submitted to the City Clerk. Such requests must be submitted in time to be considered by the board at the first meeting of the Board of Review.

#### **Criteria to be considered:**

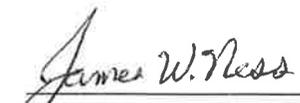
The board may consider any or all of the following factors when deciding whether to grant or deny the request:

- a. The requester's stated reason(s) for the request as indicated on the PA-814
- b. Fairness to the parties
- c. Ability of the requester to procure in person oral testimony and any due diligence exhibited by the requester in procuring such testimony
- d. Ability to cross examine the person providing the testimony
- e. The BOR's technical capacity to honor the request
- f. Any other factors that the board deems pertinent to deciding the request

Adopted by the Board of Review, City of Lodi, Wisconsin on this 21<sup>st</sup> day of June, 2018.

Attest:

  
Lanette Mayberry, Deputy City Clerk

  
James W. Ness, Mayor

**Board of Review Resolution 18-02**  
**Procedure for Waiver of Board of Review Hearing Requests**

**WHEREAS**, sec. 70.47(8m), Wis. Stat. authorizes the Board of Review to consider requests from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection under sec. 70.47(8) or, in a 1<sup>st</sup> class city, under sec. 70.47(16) and allow the taxpayer to have the taxpayer's assessment reviewed under sec. 70.47(13): and;

**WHEREAS**, sec. 70.47(8m), Wis. Stat. further states that for purposes of this subsection, the Board of Review shall submit the notice of decision under sec. 70.47(12), Wis. Stat. using the amount of the taxpayer's assessment as established by the municipal assessor as the finalized amount and;

**WHEREAS**, sec. 70.47(8m), Wis. Stat further states that for purposes of this subsection, if the Board of Review waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under sec. 70.37(3), Wis. Stat. and notwithstanding the time period under sec. 70.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 70.37(3)(d), Wis. Stat.

**WHEREAS**, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law by the taxpayer prior to a Request for Waiver being considered.

**NOW THEREFORE BE IT RESOLVED** that the City of Lodi Board of Review of the City of Lodi, Columbia County does hereby adopt as Board of Review policy the following:

**1. PROCEDURE**

Before the Board of Review (hereinafter BOR) can consider a request from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection the taxpayer must first complete and file with the Clerk of the BOR the following documents:

- a. A timely Notice of Intent to appear at BOR: and
- b. A timely Objection Form for Real Property Assessment (PA-115A);

If the owner fails to file the aforementioned documents as required, no hearing will be scheduled on the objection.

If the owner fails to file the aforementioned documents as required and a request from a taxpayer or assessor, or at its own discretion is made to waive the hearing of an objection, the BOR shall use the following criteria when making its decision.

**2. CRITERIA**

The BOR may consider any or all of the following factors when deciding whether to waive the hearing:

- a. The benefits or detriments of the BOR process
- b. The benefits or detriments of having a record for the Court review
- c. Avoidance of unruly, lengthy, burdensome appeals
- d. Ability to cross examine the person providing the testimony
- e. Any other factors that the BOR deems pertinent to deciding whether to waive the hearing

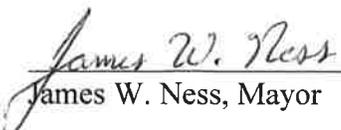
**3. EFFECTIVE DATE**

This policy shall be effective upon passage.

Adopted by the Board of Review, City of Lodi, Wisconsin on this 21<sup>st</sup> day of June, 2018.

Attest:

  
Lanette Mayberry, Deputy City Clerk

  
James W. Ness, Mayor