



PLEASE TAKE NOTICE that there will be a City of Lodi Board of Review meeting held on Thursday, June 21st, 2018 at 3:00 pm in the Council Room City Hall, 130 South Main Street, Lodi, WI.

Board of Review Agenda

1. Call To Order/Roll Call

2. Approve The Minutes Of The June 5, 2018 Meeting

Documents:

[6-5-18 BOR MINUTES.PDF](#)

3. Confirmation Of Appropriate Board Of Review And Open Meetings Notices

Documents:

[NOTICE OF OPEN BOOK 2018.PDF](#)

[2018 NOTICE OF FIRST MEETING OF THE BOARD OF REVIEW.PDF](#)

[NOTICE BOARD OF REVIEW MEETING JUNE, 21 2018.PDF](#)

4. Verify At Least One Member Meets The Mandatory Training Requirements Under State Law (Sec. 70.46(4) Wis. Stats.)

Documents:

[20180619105251.PDF](#)

5. Verify The Municipality Has An Ordinance For The Confidentiality Of Income And Expense Information Provided To The Assessor Under State Law (Sec. 70.47(7) (Af), Wis. Stats.)

Documents:

[BOR CONFIDENTIALITY PROVISION.PDF](#)

6. Resolution 18-01 - Adoption Of Policy Regarding The Procedure Of Sworn Telephone Testimony And Sworn Written Testimony

Documents:

[RESOLUTION 18-01 BOR ALTERNATIVE FORMS OF SWORN STATEMENTS.PDF](#)

7. Resolution 18-02 - Adoption Of Policy Regarding The Procedure For Waiver Of Board Of Review Hearing Requests

Documents:

[RESOLUTION 18-02 BOR FOR WAIVER OF BOR HEARING REQUESTS.PDF](#)

8. Receipt Of The Assessment Roll By Clerk From The Assessor

9. Discussion/Action - Verify With The Assessor That Open Book Changes Are Included In The Assessment Roll

10. Review The Assessment Roll

1. Examine the Roll

2. Correct Description or Calculation Errors

3. Add Omitted Property
4. Eliminate Double Assessed Property

11. Review Notices Of Intent To File Objection
12. Proceed To Hear Objections, If Any And If Proper Notice/Waivers Given Unless Scheduled For Another Date
13. Consider/Act Of Scheduling Additional Board Of Review Dates
14. Adjourn (To Future Date If Necessary)

Posted: _____

By: _____

City of Lodi, WI

Board of Review Meeting
Minutes of June 5, 2018

Present: Jim Ness, Rich Stevenson, Peter Tonn, Julie Ostrander, Lanette Mayberry

Others Present: Suzanne Miller, Paeg Heckel, Eric Hansen, Cheryl Fahrner, Ryan Broege

Jim Ness called the meeting to order at 6:53 p.m. at City Hall, Common Council Room, 130 S. Main St., Lodi, WI.

Election of Chairperson

Motion by (Stevenson/Tonn) to nominate Jim Ness as Chairperson. Motion carried.

Set Date to Reconvene

Motion by (Tonn/Stevenson) to reconvene on June 21, 2018 at 3:00 p.m. Motion carried.

Assessment roll has not been received from the City's assessor. Therefore, the Board of Review will reconvene on June 21, 2018 at 3:00 p.m.

Recess

Motion by (Stevenson/Tonn) to recess. Motion carried.

Recessed at 6:54 p.m.

Minutes by Lanette Mayberry, Deputy Clerk

NOTICE OF OPEN BOOK
CITY OF LODI

NOTICE IS HEREBY GIVEN that Open Book, for reviewing and examining the 2018 assessment roll for the City of Lodi is scheduled for Wednesday, May 16, 2018 from noon-3:15 p.m. and 4:30 p.m. – 7:00 p.m. and on Thursday, May 17, 2018 from 9:00 a.m. - noon and 1:15 p.m. to 3:00 p.m. at Lodi City Hall, 130 South Main St, Lodi, WI, Room 203. The City's assessor will be available to discuss both real and personal property assessments in the City.

Dated this 18th day of April, 2018
Lanette Mayberry, Deputy Clerk

For publication April 26, 2018

NOTICE OF BOARD OF REVIEW
City of Lodi

NOTICE IS HEREBY GIVEN that the Board of Review for the City of Lodi shall hold its first meeting on June 5, 2018 starting at 6:45 p.m. at City Hall, in the Common Council Room, 130 South Main Street, Lodi, WI. At this meeting, the Board will not hear sworn testimony from property owners. The purpose of this meeting is to comply with state statute and set a date to reconvene. Lanette Mayberry, Deputy City Clerk, 608-592-3247.

Publication date: April 26, 2018

NOTICE OF BOARD OF REVIEW
City of Lodi

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 June 21, 2018 from 3:00 p.m. to 5:00 p.m. to hear sworn testimony at Lodi City Hall, 130 S. Main St., Lodi, WI in the Common Council Room. Please be advised of the following requirements to appear before the board of review and procedural requirements if appearing before the board:

1. No person will be allowed to appear before the board of review, to testify to the board by telephone, or to contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail of the assessor to enter on to property to conduct an exterior view of such property being assessed.
2. 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.
3. 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.
4. 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.

5. 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.
6. 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 Portage 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 s. 19.35 (1), Wis. stats.
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 3rd day of May, 2018.

Lanette Mayberry, Deputy City Clerk

R Wisconsin Dept of Revenue

Exit

Save

Submit

Print

2018 Board of Review Member Training Affidavit

Form PA-107

CITY OF LODI
11246

Due Date:
Before Board of Review's first meeting

Report Type:
AMENDED

Back Section A: Board of Review Training Information Next

Board of Review Member Name	Training Date
LANETTE MAYBERRY	04/11/2018
JULIE OSTRANDER	05/15/2018
+ Add Board of Review Member	

1. Enter the board member's name(s) and dates of training. Use the plus symbol to add more members and dates.

2. After you enter all names and dates, review for accuracy and verify it is true, correct and complete. Select Next.

Chapter 57. Finance

Article I. General Provisions

§ 57-7. Fee for statement of assessments and charges.

Whenever the City of Lodi or any of its utilities is requested to issue a written statement disclosing the amount of outstanding special assessments, sewer charges, electricity charges, or water charges against a parcel of real estate, a fee as set by the Common Council by resolution for each parcel of real estate for which said letter is requested shall be charged. Said fee, when requested, shall be allocated internally by the City as follows: 60% to the City's general fund, 20% to the City's Wastewater Treatment Utility, and 20% to the City's Light and Water Utility.

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 21st day of June, 2018.

James W. Ness, Mayor

Attest: _____
Lanette Mayberry, Deputy City Clerk

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 1st 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 21st day of June, 2018.

James W. Ness, Mayor

Attest: _____
Lanette Mayberry, Deputy City Clerk