

The Board of Review met in regular session with Mayor Grigg calling the meeting to order at 6:00 p.m. on May 26, 2021.

Members Present: Mayor James Grigg, Clerk-Treasurer Kristen Jacobson, Gerald Voy, David Pasewald, and Steven Neitzel.

Members Absent: None.

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

Mayor Grigg entertained a motion for Chairman.

Motion by Voy, second by Neitzel, to nominate David Pasewald as Chairman.
Motion carried on a voice vote with no objections.

Chairperson Pasewald opened nominations for Vice-Chairman.

Voy nominated Steven Neitzel, second by Mayor Grigg. There were no other nominations.

Motion by Mayor Grigg, second by Jacobson, to close nominations and cast a unanimous ballot for Steven Neitzel as Vice-Chairman.

Voting AYE: Mayor Grigg, Jacobson, Voy, and Chairperson Pasewald.

Abstaining: Neitzel.

Motion carried.

Chairperson Pasewald requested the Clerk review mandatory announcements and requirements.

Jacobson made the following announcements:

- A quorum is present to perform the annual Board of Review.
- Nick Marcks of Bowmar Appraisal is in attendance as the City's Assessor.
- 2021 is a maintenance year meaning there was not a city-wide re-evaluation performed.
- Tonight's meeting is statutorily required to last a minimum of two hours.
- Notice of Board of Review was posted May 3, 2021 at Horicon City Hall, Horicon Bank, and the Horicon Post Office.
- Notice of Board of Review was published in the Dodge County Pionier on May 6, 2021.
- The Board of Review agenda was posted May 19, 2021.

Chairman Pasewald acknowledged proper Board of Review open meeting notices.

Jacobson announced she attended mandatory training on April 26, 2021. Jacobson provided a Board of Review Member Training Affidavit filed May 3, 2021 stating she attended training on April 26, 2021.

Motion by Chairperson Pasewald, second by Neitzel, to accept 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.

Chairperson Pasewald acknowledged the existence of referenced ordinance.

Jacobson is in receipt of the 2021 Assessment Roll for Real Estate and Personal Property, locally assessed.

Jacobson asked the Assessor if there were any corrections of errors 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 included.

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

Chairperson Pasewald stated Items #9 and #10 do not apply unless someone appears at tonight's meeting and files a waiver.

Jacobson stated she received an Objection to Real Property Assessment from property owner Horicon School Apartments LLC for parcel 236-1116-0642-086, property address is 611 Mill Street Horicon. As stated on the Objection the property assessment was \$3,447,500, the property owner opinion of the assessed value on the form was \$1,285,400. Also filed with the Objection was an Agent Authorization allowing Pivotal Tax Solutions to act as Horicon School Apartments LLC authorized agent.

Jacobson added her only communication has been with Pivotal Tax Solutions. She also stated she reached out to Marcks who stated he had not been aware this was low income housing and that they had been provided tax credits. Once Marcks received this information he made an adjustment to Horicon School Apartments LLC assessment, decreasing it to \$1,760,100.

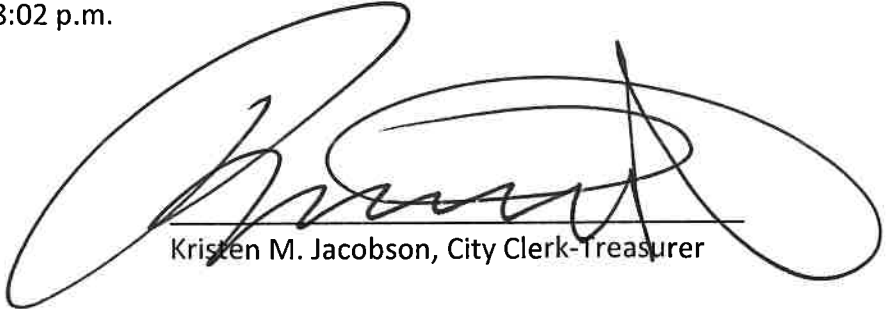
Marcks provided an explanation of the assessment process of properties receiving tax credits. He also stated he has not heard anything further from Horicon School Apartments LLC nor Pivotal Tax Solutions.

Chairperson Pasewald noted the Objection to Real Property Assessment was filed and no action would be taken unless they appeared during tonight's meeting.

Chairperson Pasewald stated the Board will be in session for any individuals wishing to be heard.

There were no appearances before the Board of Review.

Motion by Jacobson, second by Mayor Grigg, to adjourn.
All voting AYE. Meeting adjourned at 8:02 p.m.



Kristen M. Jacobson, City Clerk-Treasurer

KMJ