

**2024 VILLAGE OR NORTH BAY (VNB) BOARD OF REVIEW (BOR)
MINUTES | Monday, June 17th, 2024 | 5:00 PM - 7:00 PM**



The 2024 Board of Review (BOR) previously scheduled to reconvene at Village Hall located at 3615 Hennepin Pl, in Racine, Wisconsin, on the date and time noted above will now reconvene virtually via Zoom. The Board of Review is open to the public.

1. Reconvene 2024 VNB Board of Review | Chairman Mark Schall called to reconvene the 2024 VNB BOR at 5:00 PM.
2. Roll Call | Assessor Jim Henke, President & Chairman Mark Schall, Trustee #1 & Vice Chair Paul Schroeder, Trustee #2 Rick Cermak, Constable Kristin Right, Treasurer Robert O'Brien, Clerk Dori Panthofer
3. Approval of the May 13th, 2024 VNB BOR Minutes | Motion to approve the May 13th, 2024 VNB BOR minutes made by Vice-Chair Schroeder and seconded by Trustee Cermak.

Roll call vote | Chairperson Schall YES; Vice-Chairperson Schroeder YES; Constable Wright YES; Trustee Cermak YES

Motion carried at 5:02 PM.

4. Verify that the Village has an ordinance for confidentiality of income and expense information provided to the Assessor under state law (Wis. Stat. § 70.47(7)(af). So verified, see Chapter.
5. Review of new laws. None.
6. Adoption of amendment to policy regarding the procedure for sworn telephone testimony and sworn written testimony. No appeals, not applicable.
7. Adoption of policy regarding the procedure for waiver of BOR hearing requests. No appeals, not applicable.
8. Filing and summary of Annual Assessment Report by the Village Assessor. So verified by Clerk Panthofer.
9. Receipt of the assessment roll by the Clerk from the Assessor. So verified by Clerk Panthofer.
10. Receive the Assessment Roll and sworn statements from the Clerk. So verified by Clerk Panthofer.
11. Review the Assessment Roll and perform statutory duties.
 - a. Examine the roll. So verified.
 - b. Correct descriptions or calculation errors.
 - c. Add omitted property, and
 - d. Eliminate double assessed property

Per Assessor Henke, items b, c & d do not apply this year.
12. Discussion/Action - Certify all corrections of errors under state law (Wis. Stat. § 70.43). Not applicable this year.
13. Discussion/Action - Verify with the Assessor that open book changes are included in the assessment roll.

Assessor Henke | There were no changes in the assessment roll. Prior to mailing notices, Assessor Henke spoke with those residents who received updated assessments and stated everything was taken care of before Open Book dates.

14. Allow taxpayers to examine assessment data. No requests received per Clerk Panthofer.
15. During the first two hours, consideration of:
 - a. Waivers of the required 48-hour notice of intent to file an objection when there is good cause,
 - b. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court,
 - c. Requests to testify by telephone or submit a sworn written statement, DR
 - d. Subpoena requests, and
 - e. Act on any other legally allowed or required BOR matters.

Assessor Henke | Agenda items a, b, c, d & e. do not apply this year.

16. Review of Notices of Intents to File Objection | None filed by the 5PM filing deadline on Friday, June 14th, 2024.
17. Proceed to hear objections, if any and if property notice/waivers given, unless scheduled for another date. | No appeals, not applicable.
18. Consider/act on scheduling additional BOR Date(s). | No appeals, not applicable.

Assessor Henke summary remarks | For the Boards benefit, a summary was forwarded to the Board. Personal property is exempt this year. The total value is \$49,688,800, slightly higher than last year. The aggregate value is 98.3% of the state's equalized value. Assessor Henke advocated with the State Department of Revenue that North Bay is an aging community and values differ from other communities that include higher cost new construction properties.

19. Adjourn (to future date if necessary) | Motion to adjourn the 2024 Village of North Bay BOR made by Constable Wright and seconded Trustee Cermak.

Roll call vote | Chairperson Schall YES; Vice-Chairperson Schroeder YES; Constable Wright YES; Trustee Cermak YES

The 2024 VNB BOR adjourned at 7:00 PM.