

**CITY OF CEDARBURG
BOARD OF REVIEW MEETING
JUNE 19, 2024**

A meeting of the Board of Review, City of Cedarburg, Wisconsin, was held on Wednesday, June 19, 2024, at City Hall, W63 N645 Washington Avenue, second floor, Council Chambers. Chairperson Eric Hofhine called the meeting to order at 6:00 p.m.

ROLL CALL: Members Present – Eric Hofhine, Mary Kay Bourbulas, Robert Carroll, Douglas Yip, and Timothy Voeller (alt)

Members absent – Daniel Salzman

Also Present – Catalis Appraiser Les Ahrens and City Clerk Tracie Sette

STATEMENT OF PUBLIC NOTICE

City Clerk Sette acknowledged that the Board of Review agenda was posted and distributed in compliance with the Wisconsin Open Meetings Law. The Notice of Open Book and Board of Review meeting was posted at City Hall and on the City’s website in accordance with WI State Statute §70.47. The Assessor was present during the open book session held May 22, 2024.

ELECTION OF CHAIRPERSON AND VICE CHAIRPERSON

A motion was made by Robert Carroll, seconded by Mary Kay Bourbulas, to nominate Eric Hofhine as Chairperson. Mr. Hofhine accepted the nomination. Motion carried without a negative vote with Daniel Salzman absent.

A motion was made by Mary Kay Bourbulas, seconded by Eric Hofhine, to nominate Douglas Yip as Vice Chairperson. Mr. Yip accepted the nomination. Motion carried without a negative vote with Daniel Salzman absent.

REVIEW AND CERTIFY CODE OF ETHICS

The Board acknowledged they received, reviewed, and fully understood the Code of Ethics.

VERIFY MEMBER(S) HAS MET MANDATORY TRAINING REQUIREMENTS

City Clerk Sette verified that Doug Yip and Eric Hofhine viewed the video program entitled “Board of Review Training 2023” before the Board of Review meeting on June 19, 2024. The Wisconsin Department of Revenue allowed the 2023 training videos to count towards the 2024 training requirements. The training is valid for one year.

VERIFY THE CITY HAS AN ORDINANCE FOR THE CONFIDENTIALITY OF INCOME AND EXPENSE INFORMATION PROVIDED TO THE ASSESSOR

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Sec 2-3-9 of the Code of Ordinances provides for the confidentiality of income and expense information provided to the assessor under State law Sec. 70-47(7)(af)

REVIEW OF NEW LAWS

Catalis Appraiser Les Ahrens explained Wisconsin Act 12 was passed in 2023. This new law eliminates Personal Property taxes.

FILING AND SUMMARY OF ANNUAL ASSESSMENT REPORT BY ASSESSOR'S OFFICE

A preliminary copy of the annual assessment report was presented by Catalis Appraiser Les Ahrens. The finalized report will be mailed to the Department of Revenue within 30 days after final adjournment of the Board of Review.

RECEIPT OF ASSESSMENT ROLL BY THE CLERK FROM THE ASSESSOR

City Clerk Sette received the signed assessment roll from the Assessor and signed the affidavit.

RECEIVE THE ASSESSMENT ROLL AND SWORN STATEMENTS FROM THE CITY CLERK

The Board of Review received the assessment roll and sworn statement from the City Clerk.

REVIEW OF ASSESSMENT ROLL AND PERFORM STATUTORY DUTIES

The Board of Review examined the assessment roll. There were no omitted properties or double assessed properties to review.

DISCUSS/ACTION – CERTIFY ALL CORRECTIONS OF ERROR UNDER STATE LAW/DISCUSSION/ACTION – VERIFY WITH THE ASSESSOR THAT OPEN BOOK CHANGES ARE INCLUDED IN THE ASSESSMENT ROLL

The Board verified there were no corrections of error and any open book changes were included in the assessment roll.

ALLOW TAXPAYERS TO EXAMINE ASSESSMENT DATA

The assessment roll was made available for taxpayers to review. No taxpayers were present.

CONSIDERATION OF WAIVERS/REQUESTS:

- No requests to waive the 48-hour notice of intent to file an objection were received.
- No requests for waiver of the Board of Review hearing allowing the property owner an appeal directly to circuit court were received.

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- No requests to testify by telephone or submit sworn written statements were received.
- There were no subpoena requests.

REVIEW NOTICES OF INTENT TO FILE OBJECTION

There were no notices of intent received.

ESTABLISH PROCEDURES FOR HEARING OBJECTIONS

It was the consensus of the Board to hear any objection filed, deliberate after any hearing testimony, and decide the case.

CONFIRM SCHEDULE FOR HEARING OBJECTIONS

No objections were received; therefore, no schedule to hear objections was established.

HEARINGS AND ACTION TO BE TAKEN ON PROPERTY OWNER'S OBJECTIONS TO ASSESSMENTS

Since there were no objections filed, there were no hearings on objections.

CONSIDER/ACT ON SCHEDULING ADDITIONAL BOARD OF REVIEW DATES IF NECESSARY

It was not necessary to schedule additional Board of Review dates for 2024.

ADJOURNMENT

Motion made by Douglas Yip, seconded by Mary Kay Bourbulas, to adjourn meeting at 8:00 p.m. after having performed all statutory duties and completing all work that came before the Board. Motion carried unanimously with Daniel Salzman absent.

Tracie Sette
City Clerk