



CITY OF MERRILL
BOARD OF REVIEW
AGENDA • WEDNESDAY, MAY 7, 2025

Regular Meeting

City Hall Council Chambers

3:30 PM

To attend remotely call 806-223-2283 PIN 241 693 879#

I. Call to Order

II. Agenda Items

1. Roll Call - City Clerk Anderson-Malm
2. Opening Comments - Mayor Hass
3. Consider placing the minutes from October 14, 2024 on file
4. Mandatory Training Requirements - verify at least one member has met the requirements
5. Acknowledge the policy regarding the procedures for a waiver of the Board of Review hearing requests.
6. Acknowledge a policy regarding the procedures for sworn telephone testimony requests and sworn written testimony requests.
7. Receipt of the Assessment Roll from the Assessor.

III. Public Comment

IV. Open the Board of Review Hearings

1. Administer Oaths for the person/business testifying and the City Assessor, then proceed with the hearing(s) starting at 4:00 pm.

V. Close the Board of Review Hearings

VI. Adjournment

The Merrill City Hall is accessible to the physically disadvantaged. If special accommodations are needed, please contact the Merrill City Hall at (715) 536-5594.

**CITY OF MERRILL
BOARD OF REVIEW
MONDAY, OCTOBER 14, 2024 MINUTES
REGULAR MEETING CITY HALL COUNCIL CHAMBERS 4:00 PM**

- I. **Call to Order** The meeting was called to order by Mayor Hass at 4:00 pm
- II. **Agenda Items**
1. **Roll Call - City Clerk Anderson-Malm** - City Clerk Anderson-Malm took rollcall with the following present:
Voting members: Mayor Hass, Alderperson Fermanich, Alderperson Meyer, Alderperson Rutkowski, Alderperson A. Caylor, City Clerk Anderson-Malm
Others present: City Attorney Hayden, City Assessor Koski, City Administrator Akey, Representative from Walmart
 2. **Opening Comments - Mayor Hass** - Mayor Hass gave opening comments and explained the reason for the revaluation.
 3. **Consider placing the minutes from the April 17, 2024 minutes on file** - Alderperson Fermanich motioned to place the minutes on file. Alderperson Meyer seconded and the motion passed.
 4. **Mandatory Training Requirements - verify at least one member has met the requirements** - City Clerk Anderson-Malm verified she met the mandatory training requirements.
 5. **Acknowledge policy regarding the procedures for waiver of Board of Review hearing requests.** - The policy was included in the packet.
 6. **Acknowledge policy regarding the procedures for sworn telephone testimony requests and sworn written testimony requests.** - The policy was included in the packet.
 7. **Receipt of the Assessment Roll from the Assessor** - Assessor Koski provided the assessment roll, which remained open to the public during the meeting. It will also be in the City Clerk's office.
- III. **Public Comment** There was no public comment.
- IV. **Open Board of Review Hearings**
1. **Administer Oaths for the person/business testifying and City Assessor** - Alderperson Meyer motioned to open the board of review. Alderperson Fermanich seconded and the motion passed on a 6/0 roll call vote. City Clerk Anderson-Malm swore in Assessor Koski and Walmart attorney Lobel. Attorney Lobel requested a waiver to proceed to circuit court. Mayor Hass motioned to grant the waiver for Walmart to proceed to circuit court. Alderperson Meyer seconded and the motion passed on a 6/0 roll call vote.

- V. Close Board of Review Hearings** Alderperson Meyer motioned to close the board of review hearings. Alderperson Rutkowski seconded and the motion passed. The board of review hearings were closed at 6:00 pm.
- VI. Adjournment** Alderperson Fermanich motioned to adjourn Sine Die. Alderperson A. Caylor seconded and the meeting was adjourned at 6:00 pm.

Minutes prepared and submitted by City Clerk Anderson-Malm
Minutes are in draft form until approved at the next regular scheduled meeting.

**Board of Review
Affidavit of Training Participation**

County of Lincoln, State of Wisconsin

I, Lori Anderson-Malm (your name), being first duly sworn, do hereby state as follows:

1. That this affiant participated in Board of Review training on behalf of the Town/Village/City of Merriell, Lincoln County (your home county).
2. That this affiant is or is not (circle one) a member of the Board of Review of said town/village/city (circle one).
3. That on the 25 day of March, 2025, this affiant met the certified training requirement by:
 - Viewing the 2023 2025 How to Conduct a BOR First Meeting.
 - Attending a BOR training by _____ who has been certified to teach by the Wisconsin Department of Revenue.
 - Providing a completed BOR exam to accompany this affidavit.

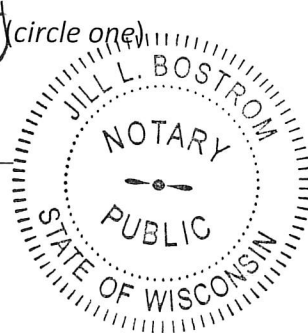
Dated this 7 day of April, 2025.

Lori L. Anderson Malm
(Your signature)

Subscribed and sworn before me this 7th day of April, 2025.

Jill R. Bostrom
City/Town/Village Clerk, Town Chairperson, or Notary Public (circle one)

My commission ends 06/05/2028



NOTES:

- Persons swearing to false information are subject to criminal fines or jail under Wis. Stat. § 946.32, and the Board of Review hearing and deliberations may be found invalid.
- Give to town, village, or city clerk with completed exam to retain on file.

2025 Wisconsin Department of Revenue (DOR) Approved Training

NOTE – BOR orders will now be fulfilled within 24 hours of receipt. We had an issue that delayed materials production, which was resolved on 3-12-25. BOR orders received prior to 3-12-25 have been fulfilled.

Wisconsin law requires that in 2025, before the First Two-hour Meeting, at least one member of the BOR must attend a training session approved by the Wisconsin Department of Revenue within one year of the BOR's first meeting, see Wis. Stats. §§ 70.46(4) and 73.03(55). However, we recommended that all BOR members meet the training requirement by viewing a video and taking the exam. The DOR has approved watching the following video programs along with completing the NEW 2025 BOR Exam to meet the 2025 BOR training requirement. To complete the 2025 BOR training you can:

- a) View the 2022, or 2023 "How to Conduct a BOR First Meeting" OR
- b) View the 2021, 2022 or 2023 "How to Conduct a BOR Hearing" video OR
- c) View ALL the 2024 Board of Review Specific Situation Videos
 - Examining the Assessment roll, AND
 - BOR Chair Duties, AND
 - Hiring the Assessor, AND
 - BOR Meeting and Notice Requirements
- d) View the NEW 2025 Prepared Taxpayer Hearing Video

2025 BOR Exam

1. **The Board of Review voting members include:** *(Select all answers that apply)*

- a. Town Chair
- b. Elected Town Clerk
- c. Village President
- d. Village Clerk
- e. Town Supervisors
- f. Attorney
- g. Members duly appointed by the governing body by ordinance
- h. Assessor

2. **The Purpose of the Board of Review (BOR) is to:** *(Select all answers that apply)*

- a. Provide a mechanism for a property taxpayer to contest their property's assessed value.
- b. Based on sworn testimony, determine whether to uphold the Assessor's valuation.
- c. Review the Tax Roll for mistakes, errors, and completeness.
- d. Conduct other business when no one attends the first Two-Hour Meeting or between hearings.

3. **How many BOR members must remain to proceed with a hearing, if a member is removed?**

- a. A minimum of 3 (even if quorum is present)
- b. A quorum of the BOR
- c. A minimum of 4
- d. None of the above

4. **How many members of the BOR must attend the training?** *(Select all answers that apply)*

- a. All the members of the BOR must attend BOR training every year.
- b. At least one member of the BOR must attend BOR training every year.
- c. The BOR Clerk must attend training every year.
- d. The BOR Chair must attend training every year.

5. **Which of these statements about the Chair's BOR role are true?** *(Select all answers that apply)*

- a. The Chair conducts each meeting or hearing in an orderly and legal manner.
- b. The Chair should use the "First Meeting Agenda" form to keep the BOR on track.
- c. The Chair may state their non-factual opinion on any objection case.
- d. For each Objection Hearing, the Chair briefly outlines the hearing procedures.
- e. At an objection hearing, the Chair should use the "Findings of Fact, Determination, and Decision" form or similar document.
- f. The Chair shall allow any BOR member to state their non-factual opinion on any objection case.

6. **When reviewing the tax roll, the BOR may:** *(Select all answers that apply)*

- a. Review the assessment roll for omitted property and double assessments.
- b. Review the preceding year's issued building and razing permits to ensure that the municipal assessor has considered them appropriately.
- c. Identify any errors or omissions in assessment roll descriptions or calculations that need correcting.
- d. Adjust any assessment the BOR thinks needs to be adjusted.
- e. Redo the work of the municipal assessor.

7. **The Board of Review may vote to split the difference in estimated fair market value between the assessor's and property owner's valuations.**

- a. True
- b. False

8. **The property owner has the burden of proof and therefore testifies first at a BOR Hearing.**

- a. True
- b. False

9. **The Assessor's BOR role includes:** *(Select all answers that apply)*

- a. The Assessor can be a Board of Review member.
- b. The Assessor advises the BOR on all matters before it.
- c. The Assessor must attend the Open Book meeting.
- d. The Assessor must attend the two-hour meeting.
- e. The Assessor presents valuation evidence at the BOR hearing for any property assessment objection.
- f. When all the testimony is over, the Assessor may give advice and pointers to help the Board.

10. **Which of these statements about the Assessor's Valuation are correct?** *(Select the best answer that applies)*

- a. The Assessor's property valuation is presumed to be correct and binding on the Board of Review if there is no sworn evidence showing it to be incorrect.
- b. The Assessor may correct a property assessment during the Open Book.
- c. All of the above.

11. **At the BOR hearing, the BOR acts as a quasi-judicial body; in doing so:** *(Select all answers that apply)*

- a. Board members decide solely on the sworn evidence presented to them.
- b. Board proceedings are recorded, and findings of fact and a decision are made, with the objector receiving a notice of determination.
- c. Board members may discuss upcoming cases with friends and local real estate experts to gather their own information before hearings.
- d. Board of Review members are permitted to freely discuss the case evidence with each other during a hearing.

12. **Are BOR meetings open to the public?** *(Select all answers that apply)*

- a. Yes, BOR meetings are always open to the public.
- b. Yes, but the BOR may go into a closed session as long as no formal action is introduced, deliberated on, or adopted during the closed session.
- c. Yes, but the BOR may go into closed session if BOR members need to receive confidential legal advice from the municipal attorney.

13. **Property owners are free to contact BOR members before their property tax appeal hearing to explain why they believe the assessor's fair market valuation is wrong.**

- a. True
- b. False

14. **If the assessment roll is not completed by the fourth Monday in April or the 45 days thereafter, the BOR must:**

(Select all answers that apply)

- a. Hold an initial meeting during the 45-day period
- b. Adjourn until the roll is completed
- c. Have the BOR clerk post a written notice on the meeting place door, including the date and time the BOR will resume meeting
- d. When the roll is completed, the BOR must meet and be in session two hours as required by state law or longer, as established by ordinance
- e. Fine the assessor \$100 dollars per day until the assessment roll is complete
- f. Skip convening the BOR that year and postpone hearing any property objections until the following year

15. **The Assessor may decline to defend the assessment and may remain silent if he or she feels the objecting taxpayer has not presented enough evidence to overcome the presumption of correctness during the objection hearing.**

- a. True
- b. False

END of BOR Exam - Remember to attach your completed Exam to your Affidavit of Attendance and give it to your clerk.

Board of Review Policy on 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, the City Board of Review of the City of Merrill, Lincoln 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 is made 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 files the aforementioned documents as required and a request from a taxpayer or assessor, or at its own discretion to 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.

Passed on the 25th day of May, 2017

By the Board of Review of the City of Merrill



Mayor William R. Bialecki
Board of Review Chairperson

Attested by



City Clerk William N. Heideman
Clerk of the Board of Review

Board of Review Policy on Procedure for Sworn Telephone or Sworn Written Testimony Requests

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 testify under oath by telephone or written statements under oath to the Board of Review and whether to allow the same; and

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 prior to a Request to Testify by Telephone or Submit Sworn Written Statement form being submitted.

Now Therefore the City of Merrill Board of Review of the City of Merrill, Lincoln 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 Property owner's representative (hereinafter "owner") to testify by telephone or submit a sworn written statement, the owner must first complete and file with the clerk of the BOR the following documents:

- a) A timely Notice of Intent to appear at BOR;
- b) A timely Objection Form for Real Property Assessment (PA-115A); and
- c) A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814).

Such requests must be filed with the clerk of the BOR within the first 2 hours of the BOR's first scheduled meeting.

If the owner fails to file the aforementioned documents as required, the BOR will not consider the request.

2. CRITERIA:

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

- a. The owner's stated reason(s) for the request as indicated on the PA-814
- b. Fairness to the parties
- c. Ability of the owner to procure in person oral testimony and any due diligence exhibited by the owner 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 BOR deems pertinent to deciding the request

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Passed on the 25th day of May, 2017

By the Board of Review of the City of Merrill



Mayor William R. Bialecki
Board of Review Chairperson

Attested by



City Clerk William N. Heideman
Clerk of the Board of Review