



CITY OF MERRILL
BOARD OF REVIEW
AGENDA • WEDNESDAY, MAY 6, 2026

Regular Meeting

City Hall Council Chambers

3:30 PM

To attend remotely call 314-480-6901 PIN 729 678 250 #

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 the May 7, 2025 meeting 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 request and sworn written testimony requests.
7. Acknowledge the 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. 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
WEDNESDAY, MAY 7, 2025 MINUTES
REGULAR MEETING CITY HALL COUNCIL CHAMBERS 3:30 PM**

- I. **Call to Order** Mayor Hass called the meeting to order at 3:30 pm.
Present and voting: Mayor Hass, D5 Alderperson Fermanich, D1 Alderperson A. Caylor, D3 Alderperson Meyer, D8 Alderperson Rutkowski, City Clerk Anderson-Malm
Others present: City Assessor Kitt Koski

- II. **Agenda Items**
 1. **Roll Call - City Clerk Anderson-Malm** - Roll call was taken with all 6 members present.
 2. **Opening Comments - Mayor Hass** - Mayor Hass gave opening comments and stated a number of citizens met with the City Assessor to discuss their assessments before the Board of Review.
 3. **Consider placing the minutes from October 14, 2024 on file** - (D3 Alderperson Meyer/D8 Alderperson Rutkowski) motion/second to place the October 14th minutes on file. The motion passed.
 4. **Mandatory Training Requirements - verify at least one member has met the requirements** - City Clerk Anderson-Malm stated she met the requirements and the affidavit was included in the packet.
 5. **Acknowledge the policy regarding the procedures for a waiver of the Board of Review hearing requests.** - City Clerk Anderson-Malm stated the policy was included in the packet and is still in effect.
 6. **Acknowledge a policy regarding the procedures for sworn telephone testimony requests and sworn written testimony requests.** - City Clerk Anderson-Malm stated the policy was included in the packet and the policy is still in effect.
 7. **Receipt of the Assessment Roll from the Assessor.** - The assessment roll was given to City Clerk Anderson-Malm by the City Assessor and will be available for review in the City Clerk's office following the meeting.

- III. **Public Comment** There was no 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.**
- Assessor Koski spoke to the Board regarding the assessment. He stated he expected citizens to be at the hearing but did mention he spoke with citizens in the fall after the tax bills were received. He also stated net new growth was about \$9 million with \$4.2 million in new residential construction and \$4.3 million in new commercial construction. The apartment complexes are

considered commercial construction.

Following a brief discussion, (D3 Alderperson Meyer/D8 Alderperson Rutkowski) motion/second to open the public hearing. The motion passed. The public hearing started at 3:33 pm. The board paused the meeting at 3:39 pm due to no citizen/business attending the public hearing. D1 Alderperson A. Caylor left the meeting at 4:00 pm for a previous commitment.

V. Close the Board of Review Hearings (D3 Alderperson Meyer/D5 Alderperson Fermanich) motion/second to close the Board of Review public hearing. The motion passed. The Board of Review hearing closed at 5:30 pm.

VI. Adjournment (D3 Alderperson Meyer/D5 Alderperson Fermanich) motion/second to adjourn. The motion passed. The meeting adjourned at 5:31 pm.

Minutes recorded and published by City Clerk Anderson-Malm

**Board of Review
Affidavit of Training Participation**

County (add your home county) of Lincoln, State of Wisconsin

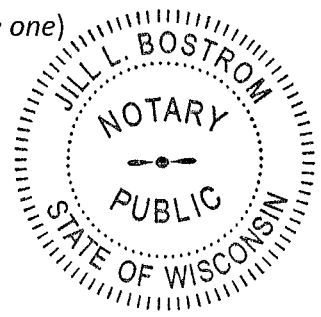
I, Lori Anderson-Malm (your name), being first duly sworn, do hereby state as follows:

1. That this affiant participated in Board of Review training on behalf of the Town/Village/City of Merrill, 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 21 day of April, 2026, this affiant met the certified training requirement by:
 - Viewing one of the video options approved for 2026 BOR Training by the Wisconsin Department of Revenue.
 - 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 21 day of April, 2026.
Lori Anderson-Malm
(Your signature)

Subscribed and sworn before me this 21ST day of April, 2026.
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.

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