

TOWN OF HOLLAND BOARD OF REVIEW  
OFFICIAL PROCEEDINGS OF THE 2023 BOARD OF REVIEW MEETING  
HOLLAND TOWN HALL, W3005 COUNTY ROAD G, CEDAR GROVE, WI 53013  
Wednesday, June 7th, 2023 at 4:00pm

1. CALL TO ORDER:

The 2023 Board of Review was called to order at 4:00 P.M. on Wednesday, June 7, 2023, at the Town of Holland Hall located at W3005 County Road G, Cedar Grove, WI by the Town Chairman David Huenink.

2. ROLL CALL:

- a. Members present: David Huenink, Stanley Lammers, Kelly Caswell, and Douglas Hamilton
- b. Members absent: Brody Stapel and Kelly Caswell
- c. Others present: Clerk-Treasurer Janelle Kaiser and Assessor Thomas Okrie of Associated Appraisal

3. CONFIRMATION OF APPROPRIATE BOR AND OPEN MEETINGS NOTICES:

Clerk-Treasurer Janelle Kaiser certified that the requirements of the Wisconsin Open Meetings Law had been met. The Board of Review notice was posted more than 15 days prior to the meeting in three places within the Township and on the Township's website. The meeting agenda was posted in three places within the Township, the Town Hall's front door, and on the Township's website more than 24 hours prior to the meeting.

4. SELECT CHAIRPERSON:

Motion by Caswell, seconded by Lammers, to nominate Town Chairman David Huenink as the Chairperson of the Town of Holland 2022 Board of Review; the motion carried by voice vote.

5. SELECT VICE-CHAIRPERSON:

Motion by Lammers, seconded by Huenink, to nominate Town Supervisor Douglas Hamilton as the Vice-Chairperson of the Town of Holland 2023 Board of Review; the motion carried by unanimous voice vote. Douglas Hamilton recused himself from that vote.

6. VERIFY THAT AT LEAST ONE MEMBER OF THE BOARD OF REVIEW HAS MET MANDATORY TRAINING REQUIREMENTS:

Clerk-Treasurer Janelle Kaiser certified that 3 members of the 2022 Board of Review met the mandatory training requirements. Janelle stated that the affidavit of training was submitted to the Wisconsin Department of Revenue prior to the 2022 Board of Review meeting as required.

7. VERIFY THAT THE TOWN HAS AN ORDINANCE FOR THE CONFIDENTIALITY OF INCOME AND EXPENSE INFORMATION PROVIDED TO THE ASSESSOR UNDER STATE LAW (WIS. STAT. 70.47(7)(af):

Clerk-Treasurer Janelle Kaiser certified that the Town of Holland Town Code Chapter 98-1 adopts § 70.47(7)(af), Wis. Stats. Income and expense information provided by a property

owner to an assessor for the purpose of establishing the valuation for assessment purposes by the income method of valuation shall be confidential and not a public record open to inspection or copying under § 19.35(1), Wis. Stats.

8. **FILING AND SUMMARY OF ANNUAL ASSESSMENT REPORT BY ASSESSOR'S OFFICE:**  
Assessor Thomas Okrie stated that the required assessor report will be filed on June 7<sup>th</sup>, 2023. He provided a summary of the report to include economic changes, on-water versus off-water assessment to sales percentages, and new construction information in the Township.
9. **RECEIPT OF ASSESSMENT ROLL BY THE CLERK FROM THE ASSESOR:**  
Thomas Okrie provided a brief overview of the 2023 assessment work completed by Associated Appraisal for the Town of Holland. Tom stated that Open Book for the Town of Holland took place on May 9<sup>th</sup>, 2023.
10. **RECEIVE THE ASSESSMENT ROLL AND SWORN STATEMENTS FROM THE CLERK:**  
Tom presented the assessment roll to Clerk-Treasurer Janelle Kaiser; Janelle Kaiser signed the assessor's affidavit to acknowledge acceptance of the 2023 Town of Holland assessment roll.
11. **REVIEW THE ASSESSMENT ROLL AND PERFORM STATUTORY DUTIES:**
  - a. **EXAMINE THE ROLL:**  
David Huenink, Douglas Hamilton, Stanley Lammers, and Janelle Kaiser examined the roll. Chair David Huenink inquired whether parcel 59006077710 still needs to be on the assessment roll. The assessor's office will follow up with the Town about this parcel at a later date.
  - b. **CORRECT ERRORS:**  
No other errors or corrections to be made were noted during examination of the roll.
  - c. **ADD OMITTED PROPERTY:**  
No omitted property was noted during examination of the roll.
  - d. **ELIMINATE DOUBLE ASSESSED PROPERTY:**  
No double assessed property was noted during examination of the roll.
12. **CERTIFY ALL CORRECTIONS OF ERROR, IF ANY, UNDER STATE LAW (WIS. STAT. 70.43):**  
David Huenink, Douglas Hamilton, Stanley Lammers, and Janelle Kaiser examined the roll and did not find any errors to be corrected.
13. **VERIFY WITH THE ASSESSOR THAT OPEN BOOK CHANGES ARE INCLUDED IN THE ASSESSMENT ROLL:**  
Assessor Thomas Okrie stated that they are included.
14. **ALLOW TAXPAYERS TO EXAMINE ASSESSMENT DATA:**  
There were no taxpayers, aside from the aforementioned individuals that examined the assessment data earlier in the meeting, present to examine the assessment data.

15. DURING THE FIRST 2 HOURS, CONSIDERATION OF:

- a. Waivers of the required 48-hour notice of intent to file an objection where there is good cause:  
The 2023 Board of Review received no notification of intent to file an objection.
- b. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court:  
The 2023 Board of Review received no requests for waivers of the BOR hearing.
- c. Requests to testify by telephone or submit a sworn statement:  
The 2023 Board of Review received no requests to testify by telephone or submit a sworn statement.
- d. Subpoena requests  
The 2023 Board of Review received no subpoena requests.
- e. Act on any other legally allowed or required BOR matters  
The 2023 Board of Review did not act on any other legally allowed or required Board of Review matters.

16. RECEIVE NOTICES OF INTENT TO FILE OBJECTION:

Clerk Janelle Kaiser stated that there were no written objections submitted. Motion by Hamilton, seconded by Lammers, to recess the meeting of the 2023 Board of Review at 4:59pm until 5:55pm or until an objector appeared, whichever occurred first; the motion carried by unanimous voice vote. The 2023 Board of Review remained in the meeting room and reviewed the 2023 roll until 5:55pm in event that an objector chose to attend the meeting.

Motion by Lammers, seconded by Hamilton, to end the recess 5:59pm and return to open session; the motion carried by unanimous voice vote.

17. PROCEED TO HEAR OBJECTIONS:

No objectors appeared at the 2023 Board of Review, therefore there were no objections to be heard.

18. CONSIDER/ACT ON SCHEDULING ADDITIONAL BOR DATE(S):

No additional BOR dates were scheduled as there were no objections to be heard at the 2023 Board of Review and the assessment roll is complete.

19. ADJOURN:

Motion by Hamilton, seconded by Lammers, to adjourn the meeting at 6:01pm; the motion was carried by unanimous voice vote.