

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 5th, 2024 at 4:00pm

1. CALL TO ORDER:

The 2024 Board of Review was called to order at 4:00 P.M. on Wednesday, June 5, 2024, at the Town of Holland Hall located at W3005 County Road G, Cedar Grove, WI by Town Chairman David Huenink.

2. ROLL CALL:

- a. Members present: David Huenink, Stanley Lammers, Douglas Hamilton, and Brody Stapel (arrived at 4:10pm)
- b. Members absent: 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 at the Holland Town Hall and on the Township's website. The meeting agenda was posted at the Holland Town Hall and on the Township's website more than 24 hours prior to the meeting.

4. SELECT CHAIRPERSON:

Motion by Lammers, seconded by Hamilton, to nominate Town Chairman David Huenink as the Chairperson of the Town of Holland 2024 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 2024 Board of Review; the motion carried by unanimous voice vote.

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

Clerk-Treasurer Janelle Kaiser certified that at least 1 member of the 2024 Board of Review met the mandatory training requirements. Janelle stated that the required affidavit of training was submitted to the Wisconsin Department of Revenue prior to the 2024 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 time. 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 2024 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 16th, 2024.
10. RECEIVE THE ASSESSMENT ROLL AND SWORN STATEMENTS FROM THE CLERK:
Tom Okrie presented the assessment roll to Clerk-Treasurer Janelle Kaiser; Janelle Kaiser signed the assessor's affidavit to acknowledge acceptance of the 2024 Town of Holland assessment roll.
11. REVIEW THE ASSESSMENT ROLL AND PERFORM STATUTORY DUTIES:
 - a. EXAMINE THE ROLL:
David Huenink, Douglas Hamilton, Brody Stapel, Stanley Lammers, and Janelle Kaiser examined the roll.
 - b. CORRECT ERRORS:
No other errors or corrections to be made were noted during examination of the roll.
 - c. ADD OMITTED PROPERTY:
No additional 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, Brody Stapel, 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 there were no changes from open book to be included in the 2024 assessment roll.
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 2024 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 2024 Board of Review received no requests for waivers of the BOR hearing.
- c. Requests to testify by telephone or submit a sworn statement:
The 2024 Board of Review received no requests to testify by telephone or submit a sworn statement.
- d. Subpoena requests
The 2024 Board of Review received no subpoena requests.
- e. Act on any other legally allowed or required BOR matters
The 2024 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 2024 Board of Review at 5:10pm until 6:00pm or until an objector appeared, whichever occurred first; the motion carried by unanimous voice vote. The 2024 Board of Review remained in the meeting room and reviewed the 2024 roll until 6:00pm in the event that an objector chose to attend the meeting.

Motion by Hamilton, seconded by Lammers, to end the recess 6:02pm and return to open session; the motion carried by unanimous voice vote.

17. PROCEED TO HEAR OBJECTIONS:

No objectors appeared at the 2024 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 2024 Board of Review and the assessment roll is complete.

19. ADJOURN:

Motion by Hamilton, seconded by Lammers, to adjourn the meeting at 6:03pm; the motion was carried by unanimous voice vote.