

**CITY OF RIVER FALLS, WISCONSIN
BOARD OF REVIEW
August 3, 2023, 4-6 p.m.**

Members Present: Jeff Bjork, Nick Carow, Sean Downing, Scott Morrissette, Diane Odeen, Dan Toland (came 4:26 p.m.), Amy White

Members Absent: Todd Bjerstedt, Alyssa Mueller

Others Present: City Attorney Christopher Gierhart; City Assessor Zac Schmidt, City Administrator Scot Simpson, Deputy Clerk Jackie Hanson, Management Analyst Sara Kasel

Clerk Amy White called the meeting to order at 4:02 p.m. The Pledge of Allegiance was said. White took a roll call.

Clerk White explained the Board would be in session for two hours. This is a maintenance year meaning updates for all properties were reviewed by the City's assessor, Accurate Appraisal. White provided information on the publishing and posting of the Board of Review agenda and affidavit.

Clerk White asked for a motion to select the Chairperson for the Board of Review

MS Bjork/Odeen Scott Morrissette to be the Chair. A roll call vote passed unanimously.

Chairperson Morrissette asked for a motion for the Vice-Chairperson for the Board of Review.

MS Odeen/Carow nominated Jeff Bjork as Vice Chair. A roll call vote passed unanimously.

Chairperson Morrissette stated for the record that Board Members Amy White and Sean Downing have met the mandatory training required by State Statute 70.45(4) for Board of Review Members.

Chairperson Morrissette stated for the record the City has a Confidentiality Ordinance. It is Chapter 2.48.040 in the City's Municipal Code.

Morrissette stated the assessor had provided a summary of the annual assessment report which was included in the packet. He asked if there were questions for the assessor.

Downing asked if there were any notable changes for 2023? Schmidt said at this point, not much. The construction that we have seen here is pretty typical of what we have seen in other communities. Nothing substantial of large significance

Morrissette said the assessor provided Clerk White a preliminary electronic copy of the assessment roll prior to Open Book. A hard copy was provided today. Morrissette asked Schmidt if all open book changes have been made. He said yes.

Clerk White confirmed the assessment roll had been received and she had reviewed it for double assessments and other errors. She noted Open Book was held on July 13. As of today, there are no open tickets with the assessor. She noted there is a parcel that is being reviewed. It is in our TID district. There were some valuation questions on it by staff. It is not reflected in the current roll. White said the board can accept the roll as is with the understanding that we will likely to modify the valuation of the TID or we will have to recess or adjourn to another date to accept the roll once the correct is made. She asked Schmidt if the board would have to go into session after the correction has been made.

Schmidt believe that we do; we would have to wait 15 days. White recommended that the board meet prior to the August 22 City Council meeting. Morrissette clarified the board's options with Clerk White.

MS Odeen/Downing move to accept the corrected records when the board next meets. Bjork asked what does the mean. Will all the discussion be tonight? White said yes. It would just be a review of the valuation change on this particular parcel as it compares to what is currently in the roll. Then the board would move to approve the roll. **With no other discussion, Chair Morrisette asked for a vote. It passed unanimously.**

Morrisette said the next agenda item was review of notice to file an objection. He deferred to White. White asked if the board had an opportunity to review the roll in electronic form or wanted to discuss it. The first hearing was scheduled for 4:30 p.m. There was only one parcel in contention otherwise everything should be accurate. She asked if there were questions.

Morrisette asked what the parcel was. Schmidt said it was 1777 Paulson Road. The current assessment is \$20 per square foot which is too low. He just found out about it this morning. Morrisette asked if Schmidt was working with staff and the owner to arrive at something that is equitable. Schmidt said yes. Morrisette asked if the owner had the ability to file an objection if they didn't agree. Schmidt said yes; there is a 15-day window to object.

Morrisette asked if anyone wanted to look at the roll. Bjork said yes. **At 4:14 p.m., Morrisette recessed the Board of Review. At 4:29 p.m., Morrisette called the Board back into session.**

Clerk White read a statement describing the proceedings procedure. There is one objector – Hoss Investments. The property is located at 1063 E. Cascade Avenue, River Falls. She provided details regarding the property. A waiver for the Board of Review was filed. The Board has the option to grant the waiver and allow the objector to commence to circuit court action or to deny the waiver and proceed with the Board of Review hearing. **At the recommendation of the City Attorney, White moved to deny the request and proceed with the hearing. Downing seconded the motion.** Morrisette asked for discussion. There was none. **Morrisette asked for a vote on the motion. It passed unanimously.**

White said a request was made for telephone testimony for Gary Kohlenberg. She has learned it was strictly for his testimony. A representative from Hoss Investments is present. **At the recommendation of the City Attorney, White moved to deny the request for telephone testimony and proceed with the hearing. Downing seconded the motion.** Morrisette asked for discussion. Bjork asked for the reason to deny it. White said the Board of Review doesn't have a proper procedure in place for telephone testimony. The Board can have discussion and decide that telephone testimony is acceptable. She doesn't have another reason for denial.

Downing said in the training it talked about setting a policy for phone or in writing sworn testimony. It discourages using these methodologies unless a person has a medical reason or are disabled. We set a time and place, and they are expected to show up. You can't cross examine a written policy. There are certain things in the training packet that recommends avoiding and this is one of them. It is in the best interest of everyone to get things right.

Odeen said its hard to swear someone in remotely. Live testimony is helpful to fully communicate with someone and weigh their evidence. Downing said most of it is because we are a quasi-judicial body. Morrisette asked for more discussion. There was none. **Morrisette asked for a vote on the motion. The motion passed unanimously.**

White said after reviewing the objection form, sections 4A and 4B were incomplete. State law indicates by the Wisconsin Supreme Court, that the entire objection form, the board may insist upon completion of it. The Board can decide to proceed with the hearing with an incomplete objection form. The Board is not waiving the right by proceeding to the hearing. White provided more detail. City Attorney Gierhart said the board has two options: to proceed with the hearing while knowing it is not waiving the requirement to

complete the objection form to preserve that option on a potential appeal or based on the incomplete objection form filed, the Board could deny the hearing based on the incomplete form. Bjork asked if it was denied, does it mean it is done? Morrissette understands it to be.

Morrissette asked for a motion. MS Toland/Downing to deny the request for trial because of incomplete form. Morrissette asked for discussion. Odeen felt people like to be given an opportunity to state their case. Knowing that the Board could allow the hearing without waiving the right to object at a future time that it is incomplete, she thinks the Board should be proceed. The Board is within its rights to turn this down. Downing said substituting our own ideas on behalf of someone else is a mistake. He would say deny.

With no other comments, the Morrissette asked for a vote on the motion. The motion passed 5-2 with all voting in favor except for Odeen and Carow.

Morrissette asked if anything else needed to come before the Board. White said not at this time as that was the only hearing scheduled. **Morrissette recessed the board.**

At 5:58 p.m., Chair Morrissette brought the Board of Review back into Open Session. He asked if anyone had anything. White did not. Morrissette asked about the next meeting. White said it would be August 22, 2023, at 6:15 p.m. to accept the assessment roll. Downing asked White when some of the policies that had been discussed would be available. White said it would be next year. White thanked everyone. Morrissette asked the assessor if he had anything. He did not.

At 6 p.m., the Chair Morrissette recessed the Board of Review until August 22, 2023, at 6:15 p.m.

Respectfully Submitted,

Kristi McKahan, Deputy City Clerk