



Village of Black Earth

1210 Mills St., Black Earth, WI 53515
Tuesday, May 9, 2023 | 6:00 pm – 8:00 pm

BOARD OF REVIEW AGENDA

1. Call to Order and Roll Call
2. Confirmation of Appropriate Board of Review and Open Meeting Notices
 - a. The notice of BOR and Open Book was published in The Star News March 30, 2023 and posted at the Village Municipal Building on March 29, 2023.
 - b. The agenda for the BOR Meeting was posted to the Village website, the Village Municipal Building, and Black Earth Post Office, and faxed to the Star News and Lake Ridge Bank – Black Earth Branch on May 5, 2023.
3. Selection of Board of Review Chairperson and Vice Chairperson
4. Approval of the minutes from the May 10, 2022 Board of Review
5. Verification of the fulfillment of mandatory training requirements
6. Receipt of the assessment roll by the Clerk from the Assessor
7. Filing and summary of Annual Assessment Report by Assessor's Office
8. Verify the Village has adopted an ordinance for the confidentiality of income and expense information provided to the assessor under state law per § 70.47(7)(af)
9. Allow taxpayers to examine assessment data
10. Consideration of requests for waiver of the 48-hour notice of intent to file an objection when there is good cause
11. Consider requests for waiver of BOR hearing, allowing the property owner to appeal directly to the circuit court
12. Consider requests to testify by telephone or submit sworn written statement
13. Review notices of Intent to File Objection
14. Review the assessment roll and perform statutory duties
 - a. Examine the assessment roll
 - b. Correct description or calculation errors
 - c. Add omitted property
 - d. Eliminate double assessed property
15. Certify all corrections of error under state law per Wis. Stat §70.43
16. Adjournment (to a future date if necessary)

Board of Review Members

Terry Moyer, Pam Louis-Reindl, Sarah Morrow, Dani Fields

**VILLAGE OF BLACK EARTH
NOTICE OF OPEN BOOK**

NOTICE IS HEREBY GIVEN Pursuant to §70.45, Wis. Stats., the assessment roll for the Year 2023 assessment will be available at Open Book on Thursday, April 20th, 2023 via teleconference at the Village of Black Earth Municipal Building, 1210 Mills Street, Black Earth, Wisconsin from at least 11 a.m. to 1 p.m. Phone appointments may also be scheduled with Associated Appraisal upon request. Instructional material will be provided at the open book to persons who wish to object to valuations under §70.47, Wis. Stats.

Notice is hereby given this 30th day of March, 2023.

Dani Fields
Village Clerk/Treasurer

Publish: 03/30/2023

Posted: 3/29/2023 at the Black Earth Municipal Building, Black Earth Post Office, and Lake Ridge Bank – Black Earth.

**VILLAGE OF BLACK EARTH
NOTICE OF BOARD OF REVIEW**

NOTICE IS HEREBY GIVEN that the Board of Review of the Village of Black Earth, Dane County, Wisconsin shall hold its meeting on the 9th day of May, 2023 from 6:00 p.m. through 8:00 p.m. at the Black Earth Municipal Building, 1210 Mills St, for the purpose of calling the Board of Review into session during the forty-five day period beginning on the 4th Monday of April, pursuant to §70.47 (1), Wis. Stats.

Please be advised of the following requirements to appear before the board of review and procedural requirements if appearing before the board:

1. After the first meeting of the Board of Review and before the Board of Review's final adjournment, no person who is scheduled to appear before the Board of Review may contact or provide information to a member of the board about the person's objection, except at a session of the Board of Review. Open book shall occur no less than 7 days prior to the Board of Review.

2. The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the Board of Review's first scheduled meeting, the objector provides to the Board of Review Clerk written or oral notice of an intent to file an objection, except that upon a showing of good cause and the submission of a written objection, the Board of Review shall waive that requirement during the first 2 hours of the Board of Review's first scheduled meeting, and the board may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the board of review during the first 2 hours of the first scheduled meeting.
3. Objections to the amount or valuation of property shall first be made in writing and filed with the Board of Review Clerk within the first 2 hours of the Board of Review's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the Board of Review may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days. The Board of Review may require objections to the amount or valuation of property to be submitted on forms approved by the Wisconsin Department of Revenue, and the Board of Review shall require that any forms include stated valuations of the property in question. Persons who own land and improvements to that land may object to the aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the valuation of improvements to that land. No person may be allowed in any action or proceedings to question the amount or valuation of property unless the written objection has been filed and that person in good faith presented evidence to the board in support of the objections and made full disclosure before the board, under oath, of all of that person's property liable to assessment in the district and the value of that property. The requirement that objections be in writing may be waived by express action of the board.
4. When appearing before the board of review, the objecting person shall specify in writing the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information that the person used to arrive at the estimate.
5. No person may appear before the board of review, testify to the board by telephone, or object to a valuation if that valuation was made by the assessor or the objector using the income method of valuation unless no later than 7 days before the first meeting of the Board of Review, the person supplies the assessor all the information about income and expenses as specified in the assessor's manual under §73.03 (2a) of Wis. Statutes, that the assessor requests. The Village of Black Earth has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph which provides exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or

by order of a court. The information that is provided under this paragraph, unless a court determined that it is inaccurate, is not subject to the right of inspection and copying under §19.35 (1) of Wis. Statutes.

6. The Board of Review shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician assistant, or advanced practice nurse prescriber certified under Wis. Stat. 441.16(2) that confirms their illness or disability. No other persons may testify by telephone unless the Board of Review, in its discretion, has determined to grant a property owner's or their representative's request to testify under oath by telephone or written statement.
7. No person may appear before the Board of Review, testify to the Board of Review by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board of Review, or at least 48 hours before the objection is heard if the objection is allowed under Wis. Stat. 70.47(3)(a), that person provides notice to the Board of Review Clerk as to whether the person will ask for the removal of a member of the Board of Review and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.

Notice is hereby given this 30th day of March, 2023

Dani Fields
Village Clerk/Treasurer

Posted: 3/29/2023 at the Black Earth Municipal Building, Black Earth Post Office, and Lake Ridge Bank – Black Earth.



Village of Black Earth

1210 Mills St. * P.O. Box 347
BLACK EARTH, WI 53515

MINUTES VILLAGE OF BLACK EARTH BOARD OF REVIEW

Tuesday, May 10, 2022 6 p.m.

1. Call to order. ACT Benish called the meeting to order at 6:01 p.m.
2. Roll Call. Upon roll call present: Hodson, Coyle, Benish. Absent: Patchin. Quorum present
3. **Proof of Posting:** A copy of the notice was delivered to the following on 04/06/2022 faxed to the Star News, the official newspaper for the Village; posted at the Black Earth Municipal Building and Black Earth Post Office, posted on the Black Earth Web Page (www.blackearthwisconsin.com) and faxed for posting to the State Bank of Cross Plains – Black Earth Branch. Duly posted.
4. New Business:
 - a. Select a Chairman: ACT Benish asked for a nomination for Chair. Hodson nominated Coyle with a second from Benish. Motion approved. Coyle took over as Chair.
 - b. Select a Vice-Chairman: Coyle nominated Hodson as Vice-Chair, seconded by Benish. Motion approved.
 - c. Verify that at least 1 member has met the mandatory training requirements. ACT Benish confirmed she had recently gone through training and is registered with DOR as completed.
 - d. Approve minutes from 2021 Board of Review. Hodson/Coyle motioned to approve minutes as presented for 2021. Motion approved.
 - e. Verify that publication and posting of notices has been completed. Duly noticed as above.
 - f. Receive the assessment roll and sworn statements. ACT Benish received the tax roll from Assessor Tom Okrie from Associated Appraisal.
 - g. Review Notices of Intent to File Objection. ACT Benish reported, and Intent was filed however, withdrawn by party earlier in the day.
 - h. Hear Objections. No objections at this time.
 - i. Temporarily adjourn if no objections. Hodson/Coyle motioned to temporarily adjourn. Motion approved.
 - j. Review Assessment Roll and Perform Statutory Duties. Reviewed.
 - k. Hear any other motions and waivers authorized by law. No other motions or waivers at this time.
5. COMMUNICATIONS AND ANY OTHER BUSINESS AS AUTHORIZED BY LAW. None at this time.
6. Adjournment: Coyle/Hodson motioned to adjourn. Meeting adjourned at 8:00 pm.

Respectfully Submitted,

Shellie Benish, WCMC
Administrator/Clerk/Treasurer



Board of Review Member Training Affidavit

This affidavit confirms that one or more Board of Review (BOR) voting members attended training before the BOR met, satisfying state law (sec. 70.46(4), Wis. Stats.).

STATE OF WISCONSIN

County of DANE

Co-muni code 13107

I, Dani Fields, the clerk for the VILLAGE OF BLACK EARTH,

swear the following BOR voting member(s), who represent(s) the municipality's chief executive officer or the officer's designee(s), attended a Wisconsin Department of Revenue approved BOR training program before the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

BOR member(s) and attendance date:

DANI FIELDS

04/13/2023

Name

Date

04-24-2023 04:16 PM

Date electronically filed

beclerk@blackearthwisconsin.com

Clerk email



Board of Review Member Training Affidavit

Preparer Information

Name Dani Fields	Title Clerk/Treasurer
Email beclerk@blackearthwisconsin.com	Phone 608-767-4902

Signature Statement

Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

YES NO

Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code: 13107
Submission date: 04-24-2023 04:16 PM
Confirmation: PA10720230371O1682370961567
Submission type: ORIGINAL

Chapter 9. Boards, Committees and Commissions

§ 9-1. Board of Review.

- A. The Board of Review of the Village of Black Earth shall be composed of four members, being the Village Clerk-Treasurer and three members of the Village Board appointed annually by the Village President.
- B. Confidential information.
[Added 7-6-2004 by Ord. No. 04-O-8]
 - (1) This subsection adopts by reference § 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.
 - (2) Exceptions. An officer may make disclosure of such information under the following circumstances:
 - (a) The assessor has access to such information in the performance of his/her duties.
 - (b) The Board of Review may review such information when needed, in its opinion, to decide upon a contested assessment.
 - (c) Another person or body has the right to review such information due to the intimate relationship to the duties of an office or as set by law.
 - (d) The officer is complying with a court order.
 - (e) The person providing the income and expense information has contested the assessment level at either the Board of Review or by filing a claim for excessive assessment under § 74.37, Wis. Stats., in which case the base records are open and public.