

Town of Silver Cliff Board of Review Meeting Minutes
N11929 County Road I
Silver Cliff, WI 54104

Friday May 13, 2022 10:00 am. To 12:00 pm.

Call to order: The meeting was called to order by Chairman Bruce Weber at 10:00 a.m.

Roll Call: Present board members: Chairman Bruce Weber, Supervisor Sue Victoreen, and Supervisor Dee Farley. Assessor Peter Liptack. All Present.

Others Present: Kristin Gagne Town Clerk, and 0 citizens.

Verification-Confirmation of appropriate BOR and Open Meeting public notices: Verified Agendas and Notices were posted Peshtigo Times and on Silver Cliff Website, Silver Cliff Town Hall, Fire Department & Rescue Building, and Red Pine BP.

Approval of last years BOR Meeting Minutes dated Friday May 14, 2021, Motioned by Supervisor Dee Farley, Seconded by Supervisor Sue Victoreen. Motion Carried.

Note: Supervisor Dee Farley has to leave at 11:00am, We still have a quorum of 3 out 4 present.

Selection of BOR Chairperson: Appointed Chairman Bruce Weber as BOR Chairperson, Motioned by Supervisor Sue Victoreen, Seconded by Supervisor Dee Farley, Motion Carried.

Selection of BOR Vice-Chairperson: Chairman Bruce Weber nominated Supervisor Sue Victoreen as BOR Vice-Chairperson. Seconded by Supervisor Dee Farley. Motion Carried.

Selection of BOR Clerk: Chairman Bruce Weber nominated Town Clerk Kristin Gagne as BOR Clerk, Seconded by Supervisor Sue Victoreen, Motion Carried.

Swear in Assessor (only if a scheduled hearing with a property owner takes place. The Assessor must be sworn in for each scheduled hearing.). No one is scheduled to appear, therefore not necessary.

Confirmation that at least one Board Member has met the mandatory training requirement under state law: Verified All 4 BOR Members, Kristin Gagne, Bruce Weber, Sue Victoreen and Dee Farley all have been certified and filed by the Town Clerk on the BOR website.

Verify that Town of Silver Cliff has an ordinance for the confidentiality of income and expense information provided to the Assessor under state law (Wis. Stat. 70.47(af)).: Verified ordinance is on file with Town Clerk in the Silver Cliff Town Office.

Review of New Laws: No New Laws passed per Assessor Peter Liptack.

Verify Adoption of policy regarding the procedure for sworn telephone testimony and sworn written testimony: Verified procedure policy is on file with Town Clerk in the Silver Cliff Town Office.

Verify Adoption of policy regarding the procedure for waiver of BOR Hearing requests: Verified policy is on file with Town Clerk in the Silver Cliff Town Office.

Filing and summary of Annual Assessment Report by Town Assessor-Peter Liptack: Received.

Receive the Assessment roll and sworn statements from the Clerk: Received.

Receipt of the assessment roll by the clerk from the Assessor: Received.

Review the Assessment Roll and perform statutory duties: Examine the Roll, Correct description or calculation errors, add omitted property, and eliminate double assessed property.

Discussion/Action Certify all corrections of error under state law (Wis. Stat. 70.43). None per Assessor Peter Liptack.

Discussion/Action-Verify with the Assessor that open book changes are included in the assessment roll. None=Ok.

Allow taxpayers to examine assessment data: No one present.

During the first two hours, consideration of: waivers of the required 48-hour notice of intent to file an objection when there is good cause= None. Requests for waiver of BOR hearing allowing the property owner an appeal directly to the circuit court= None. Requests to testify by telephone or submit sworn written statement= None. Subpoena requests, and Act on any other legally allowed or required BOR matters: None.

Review Notices of Intent to file objection. None

Proceed to hear objections, if any and if proper notice/waivers given, unless scheduled for another date. None.

Consider/act on scheduling additional BOR Date(s): None.

General Information from the Town Assessor Peter Liptack:

Peter Liptack updated board on the 48-hour notice of appearance. The property owner needs to provide clerk filed 48-hour notice before date and time of hearing along with the assessor. Peter stated he needs to be prepared for a hearing should one need to take place.

Assessor availability expanding for property owners within 30 days prior to BOR date telephone or email on Sat or Sun., due to a lot of non-resident property owners for better availability, best way to reach him is by email. After BOR date then to call and leave him a message. 2022 Property changes 253 consists of new construction, homes, garages, etc. Peter determines values of properties, if any discrepancies by the property owner, then must fill out a review form from/to Assessor Peter Liptack for consideration of differences of property values and then it gets reviewed by Peter Liptack. 2022 Tax Roll reflects changes in Jan 1, 2021. One-year behind, same thing with sale, separation of property or if recorded it's in a cycle. Building permits reported 53 issued in Silver Cliff it's a record with a municipality. Marinette County Zoning permits issued and are necessary for any building area if within location of water way. It is still required to have also a Building Permit obtained by Jane Messiner for Town of Silver Cliff. Peter noticed Marinette County issues zoning permits and sanitary permits; he does not get a copy of them. Peter is requesting Town Clerk to get zoning permit's list and sanitary permits list from Marinette County and email them to him, therefore Peter can monitor/review, would like it, if possible, to get quarterly. Peter can go back up to 2 years for back taxes (2020 can still fix it). We are in non-compliance right now-in residential. Have 4 years to make a fix, Wait and see if 2023 to make a decision to fix, it depends what happens in the market, relates to how rapidly property changes in Silver Cliff. Equalized uses 5-year average-if market stays high it will catch up with you. Open book is where Assessor and Clerk or Chairman discovers any changes, go through Assessment Roll. Personal Property Tax Roll have the Treasurer check for any changes and corresponds to Peter on Personal Property Tax Roll Assessment must match, if it goes out in December it is too late. Peter will file it as close of business today and will get copy to clerk to file and verify it was filed in November.

The dates for next years Open Book and Board of Review:

2023 Open Book is April 19th 2023 from 1:00 p.m. to 3 p.m.

2023 Board of Review is May 12th 2023 from 10:00 a.m. to 12:00 p.m.

15-day notice needs to be posted.

Motion to adjourn: A motion to adjourn at 12:00 p.m. was made by Supervisor Sue Victoreen and Seconded by Chairman Bruce Weber. Motion Carried.

Kristin Gagne
Clerk, Town of Silver Cliff

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