

**Town of Sumner**  
**Barron County, Wisconsin**  
**2020 BOARD OF REVIEW**  
**September 14, 2022, 6:00 P.M. – 8:00 P.M.**  
**Town Hall, 1550 24½ Street, Town of Sumner**

1. Chairman instructs clerk to begin recording.
2. Call to order by Chairman: “The Board of Review for the Town of Sumner is now open. The date is September 14, 2022 and the time is 6:00 p.m.”
3. Clerk to take roll call (each member affirms presence orally): Steve Palmquist, Kevin Crotteau, Steve Becker, and Sandra Tomczak.
  - Acknowledgment by Chairman that the clerk is appointed, a resident and is a qualified member of the board of review as allowed by Ordinance 2017-02.
4. Chairman requests clerk to affirm appropriate Board of Review and Open Meetings notices.
5. Chairman requests election of Board of Review Chairperson. (someone is nominated, seconded and voted upon).
6. Chairman requests election of Board of Review Vice Chairperson. (someone is nominated, seconded and voted upon).
7. Chairman requests verification that the mandatory training requirements have been met – Clerk to state names of those members who are certified.
8. Review of new laws.
9. Chairman asks the clerk to verify that the town has an ordinance for the confidentiality of income and expense information provided to the assessor under state law (sec. 70.47(7)(af)).
10. Chairman asks clerk when the assessment roll was received and examined. Are there any obvious errors, double assessments, or omitted assessments? Correct if needed.
11. Discussion/Action-Certify all corrections of error under state law (sec. 70.43, Wis. Stats.). (2021 Roll)
12. Chairman asks clerk when open book was held, and requests confirmation that the assessor was present for at least a two hour period, and that booklets “Guide For Property Owners” and “Property Assessment Appeal Guide...” were available to the public.
13. Chairman asks clerk if the assessor has signed the affidavit in the assessment roll and was the affidavit certified?
14. Chairman asks assessor, if notices of changed assessments were sent at least 30 days before this meeting?
15. Chairman asks the assessor what level of assessment the town is at this year in 2022?
16. Act on/discuss any other legally allowed/required Board of Review matters.
17. Chairman asks the clerk if any objections have been filed? Clerk reads the order in which hearings have been scheduled or states that no objections have been filed or notice of such received. (Objectors have been assigned times as objection forms were submitted. Any late filers will be heard in the order they arrive with consent from assessor to waive the 48 hour notice requirement.)
18. Chairman asks the clerk if any requests for waiver of the BOR hearing allowing the property owner an appeal directly to circuit court have been received?
19. Conduct hearings (the following shall be administered for each objection filed):
  - Clerk introduces the case by stating the Assessment year and reading the basic information into the record including tax parcel #, property address, property owner/objector, mailing address, assessed value (land, improvements & total) of subject property as of Jan. 1, 2022, confirm whether 48 hours notice of hearing was given to objector or that notice was waived by assessor and objector, board of review members present (note who’s certified), members removed, and attorneys or representatives present.
  - Clerk asks all parties who are going to testify to stand and be sworn.

**Notice**

Members of and likely a quorum of members of other governmental bodies of the Town will be in attendance at the above-stated meeting to gather information; no action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice.

This building is handicap accessible. Any person that has a qualifying disability, as defined by the Americans With Disabilities Act, that requires the meeting or materials at the meeting to be in an accessible location or format, must contact the town clerk at the Town Hall, 1550 25½ St, Rice Lake, 715-859-6250 or 715-859-6520, at least 24 hours prior to the commencement of the meeting so that any necessary arrangements can be made to accommodate each request.

- Clerk to swear all witnesses, including Assessor - (Do you all solemnly swear, in the matter now on hearing, to tell the truth, the whole truth and nothing but the truth, so help you God?)
- Clerk to state names of all sworn witnesses for the record.
- Clerk asks the assessor to state the estimated level of assessment for the current year.
- Clerk to keep a list of persons speaking and in the order in which they speak.
- Chair to read the notice to Taxpayers into the record.
- Chair to ask the Objector to state their name for the record and to present their case.
- Chair to ask the assessor if he/she has any questions of the Objector.
- Chair to ask the Board of Review if they have any questions of the Objector.
- Chair to ask the Objector if there are other witnesses in support of the Objector that would like to testify. Each Witness must state their name for the record.
- Chair to ask the assessor if he/she has any questions of the Objector's Witness.
- Chair to ask the Board of Review if they have any questions of the Objector's Witness.
- Chair to ask the Assessor to present his/her case.
- Chair to ask the Objector if he/she has any questions of the Assessor.
- Chair to ask the Board of Review if they have any questions of the Assessor.
- Chair to ask the Objector if there is any additional testimony.
- Chair to ask the Assessor if there is any additional testimony.
- Chair to ask the Objector to briefly summarize the case.
- Chair to ask the Assessor to briefly summarize the case.
- Chair to close Testimony with statement on the record to close (No further testimony may be heard)
- Chair to lead the Board of Review in Discussion by following through the Findings of Fact, Determinations, and Decisions Sheet.
- Chair to ask for a Motion based on discussion.
- Chair to call for a Roll Call Vote on the Motion.
- Chair to state the result of Decision based on Motion.
- Clerk to provide "Notice of Determination" to Objector.

20. Set another hearing date, if necessary, for written objections filed but not heard.

21. Adjourn:

- A. If no objectors were heard, Chairman states "It is now on or after 8pm on September 14, 2022, having had no objectors, the Board of Review is now closed".
- B. If all objectors were heard, Chairman states "It is now on or after 8pm on September 14, 2022, having heard all objectors, the Board of Review is now closed".
- C. If all objectors were not heard, Chairman states "It is now on or after 8pm on September 14, 2022, and being that time did not allow for all objections to be heard, the board of review will reconvene on \_\_\_\_\_, 2022 \_\_\_\_\_ am/pm to complete the hearings on file.

Sandra Tomczak, Clerk  
Posted: 09/13/22

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