

September 5, 2024

A meeting of the Board of Review for the City of Eagle River was called to order at 9:00AM by Becky Bolte.

Roll Call: Dan Dumas, Kim Schaffer, Jeff Hyslop, Diane Marquardt, Jerry Burkett, Becky Bolte, and Assessor Justin Servin.

Clerk Bolte confirmed the appropriate posting and publishing of Board of Review and open meeting notices.

Appointment of Chairperson of Board of Review: *Motion by Burkett, 2<sup>nd</sup> by Marquardt to nominate Schaffer as Chairperson. Carried, all.*

Appointment of Vice-Chairperson of Board of Review: *Motion by Burkett, 2<sup>nd</sup> by Dumas to nominate Bolte as Vice-Chairperson. Carried, all.*

Verification of Mandatory Training of One Member: Clerk Bolte confirmed and presented affidavit of training for Dumas, Marquardt, Schaffer, and Bolte.

Verification of City Ordinance for the confidentiality of income and expense information: Clerk Bolte provided Assessor Justin Servin a copy of the City ordinance for the confidentiality of income and expense information, Ordinance 363, dated October 12, 1999.

Filing and Summary of Annual Assessment Report by Assessors office: Assessor Justin Servin gave a summary of the annual assessment.

Receipt of the Assessment Roll by Clerk from the Assessor: Clerk Bolte confirmed that the 2024 Tax Roll was provided to the Clerk for examination before the Board of Review meeting and the Assessor provided an updated tax roll with open book changes at Board of Review.

Examination and Correction of 2023 Assessment Roll: City Assessor Servin presented the 2024 Tax Roll. No corrections to descriptions or calculations were identified. No omitted properties and no double assessed properties were identified. Open Book was held August 19, 2024 from 9:00AM to 4:00PM via phone and August 20, 2024 from 10:00AM to 6:00PM in person at Eagle River City Hall with Assessor Justin Servin.

Certify all corrections of error under state law: No corrections.

Verification that open book changes are included in the assessment roll: Servin reported all changes were included in the assessment roll presented.

Allow taxpayers to examine the assessment data: Board members examined the roll, no taxpayers were present.

Waivers of the required 48 hour notice of intent to file an objection: Servin – None received.

Requests for waiver of the BOR hearing allowing property owner to appeal directly to circuit court: Servin – None received.

Requests to testify by telephone or submit sworn written statements: Servin – None received.

Act on any other legally allowed/required Board of Review matters: Servin reported that following the Interim Market Revaluation, the current level of assessment for the City is at 100%. Residential values are at 97% while commercial values are at 104%. Servin reported new construction for 2024 at approximately \$4.5 million. Overall assessed values for 2024 reported at \$302,032,100: comprised of \$67,141,000 from land and \$234,891,100 from improvements.

Review Notices of Intent to File Objection: Servin – None received

Proceed to hear objections, if any, and if proper notice/waivers were given unless scheduled for another date: Servin – None received

At 10:05AM the Board of Review went into recess with a quorum of Board of Review members remaining.

Returned from recess at 10:57AM.

Acceptance of 2024 Assessment Roll: Motion by Hyslop, 2<sup>nd</sup> by Dumas to accept the 2024 Assessment Roll as presented. Carried on a roll call vote, Hyslop, Dumas, Schaffer, Marquart, Bolte. Burkett absent.

*Motion by Hyslop, 2<sup>nd</sup> by Marquardt to adjourn the Board of Review meeting at 11:00AM. Carried*

Becky J Bolte - Clerk