

Approved: June 9, 2020

MINUTES

TOWN OF POLK BOARD OF REVIEW

Town of Polk Town Hall * 3680 State Hwy 60 * Slinger, WI 53086

Washington County, Wisconsin

Wednesday, May 13, 2020 at 1:00 – 3:00 p.m.

1. **Meeting was called** to order at 1:00pm.
 - A. **Pledge of Allegiance-** was recited
 - B. **Verification of Official Meeting Notice.** Notice was given to the West Bend Daily News, Hartford Times Press, Milwaukee Journal Sentinel, and WBKV/WTKM radio station. Notice was posted at Cedar Lake Hills Subdivision, Roskopf's RV Center, the Town Hall, and on the Town website.
 - C. **Roll Call:** Present: Member Albert Schulteis, Member Dennis Sang, Member Robert Roecker, Town Assessor Les Ahrens and Town Clerk Sandra Rotar.

2. **Election of Chairperson and Vice Chairman for 2020 Board of Review Meeting(s)**
 - Board Member Dennis Sang moved to elect Albert Schulteis as Chairman of the 2020 Town of Polk Board of Review. Member Roecker seconded the motion. All voted in favor and the motion carried.

 - Board of Review Chairman Schulteis moved to nominate Member Robert Roecker as Vice Chairman for the 2020 Board of Review. Member Roecker accepted the nomination. All voted in favor and the motion carried.

3. **Oath of Office by Town Clerk for Board of Review Members and Town Assessor**
 - Assessor Les Ahrens, Grota Appraisals, took the Town Assessor Oath of Office. Clerk signed and recorded Oath.

 - Chairman Albert Schulties and Vice-Chairman Robert Roecker and Member Sang took the Board of Review Member Oath of Office. Clerk signed and recorded Oaths.

4. **Verification of Training and Filing of Affidavit**
 - Town Clerk reported that Board of Review Chairman Albert Schulties provided an Affidavit of Attendance for Board of Review Training attended on February 14, 2020.

 - The Board of Review Member Training Affidavit (form PA-107) was e-filed with the Wisconsin Department of Revenue (WI-DOR) on April 15, 2020.

5. **Receive 2020 Assessment Role and signed Affidavit by Town Assessor**
 - Mr. Ahrens presented the signed affidavit, dated May 13, 2020 to the Clerk.

6. Review of the 2020 Assessment Roll

- The 2020 Assessment Roll was reviewed and verified by Town Assessor Les Ahrens of Grota Appraisals and Town Clerk Sandra Rotar.
- Town Assessor LesAhrens stated that all Open Book changes are reflected in Assessment Roll, including those properties covered within 30-day window. There are no corrections (WI State. Stats. 70.43) or omissions (WI State. Stats. 70.44) within Roll.

7. Assessor Comments

- Town Assessor Ahrens reported that the 2020 Assessment Roll was based upon a general valuation for the all parcels within the Town of Polk. Six individuals contacted Grota Appraisals during the Open Book process. There were 3 Corrections/Adjustments made after the Open Book; 1 adjustment was based upon property condition and 2 were based upon a change in tillable acreage.
- The Town of Polk experienced an \$12.5 million increase in new construction value in 2020. Of the \$12.5 million, \$7.5 million represents in residential property and \$5.0 million in commercial property growth.
- In reviewing sale prices of properties, Town of Polk values have appreciated at a slightly higher rates than surrounding areas. Washington County, and municipalities like the Town are highly sought after due to the natural environment and school districts.
- Due to an increase in sales values, 2019 assessed values are at 90% of market value. 2020 estimated values, as of January 1, 2020, is 94% of market values. Per WI-Department of Revenue guidance, a value of less than 90% of market values for a period of five years will mandate that a revaluation be conducted. Before considering a revaluation, it would be best to see if the COVID-19 impacts 2020 property values.
- Grota Appraisals will continue to monitor property sales values, but is not planning to change anything in terms of the assessment process for 2021-2022.

8. Review/Action of Cases

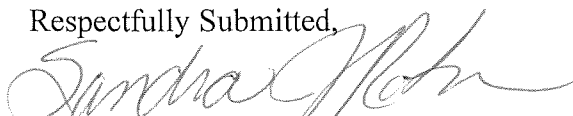
- No Town of Polk resident appeared before the Board of Review to object to a 2020 assessed value.

9. Schedule Additional Meeting Dates(s) if Necessary

- Scheduling an additional meeting date is not necessary.

10. Adjourn. Board Member Schulteis motioned to adjourn. Member Roecker seconded the motion, all voted aye. Meeting adjourned at 3:01 pm.

Respectfully Submitted,



Sandra Rotar, Town Clerk