



136 NORTH MONROE STREET, WATERLOO, WISCONSIN 53594-1198  
Phone: (920) 478-3025  
Fax: (920) 478-2021  
E-mail: [cityhall@waterloowi.us](mailto:cityhall@waterloowi.us)  
Website: [www.waterloowi.us](http://www.waterloowi.us)

PUBLIC NOTICE OF A COMMITTEE MEETING OF THE  
COMMON COUNCIL OF THE CITY OF WATERLOO

Pursuant to Section 19.84 Wisconsin Statutes, notice is hereby given to the public and to the news media, that the following meeting will be held:

COMMITTEE: **BOARD OF REVIEW MEETING**

DATE: **Monday, June 1, 2015**      TIME: **4:00 p.m. to 6:00 p.m.**

LOCATION: **Council Chamber of the Municipal Building  
136 N. Monroe Street**

to consider the following:

1. Call to order
2. Roll call
3. Select a 2015 Board of Review Chairperson
4. Select a 2015 Board of Review Vice-Chairperson
5. Verify that a member has met the mandatory training requirements specified in sec 70.46 (4) Wis. Stats.
6. Approval of Minutes for June 5, 2014
7. Receive the assessment roll and sworn statements from the Clerk
8. Examine the roll and correct errors in description or computation, and add omitted or eliminate double assessed property
9. Verify with the assessor that open book changes have been included in the assessment roll
10. Written objections to be heard
11. Adjournment

*Chris Astrella*

Chris Astrella, WCPC  
Clerk/Treasurer

Posted and Mailed: Thursday, April 23, 2015

**CITY OF WATERLOO  
BOARD OF REVIEW MEETING MINUTES  
June 5, 2014  
Council Chambers**

1. **CALL TO ORDER.** 2013 Chairperson Dave Zastrow called the meeting to order at 2:00 p.m.
2. **ROLL CALL.** Members present: Dave Zastrow, Bob Crosby, Kay Radloff, Keri Sellnow and Linda Norton. Absent – none. Others present: City Assessor John Holtan of Associated Appraisals Consultants Inc. and Clerk/Treasurer Hansen.
3. **ELECTION OF 2014 CHAIR. Motion:** Moved by Zastrow, seconded by Radloff to nominate Crosby as Chair. **Voice vote:** Motion passed unanimously.
4. **ELECTION OF 2014 VICE- CHAIR. Motion:** Moved by Zastrow, seconded by Sellnow to nominate Norton as Vice-Chair. **Voice vote:** Motion passed unanimously.
5. **VERIFY THAT A MEMBER HAS MET THE MANDATORY TRAINING REQUIREMENTS SPECIFIED IN SEC 70.46 (4) WIS. STATS. Discussion:** Hansen reported that Crosby and Zastrow had received training verifying that at least one member met the mandatory requirements.
6. **APPROVAL OF MINUTES – JUNE 10, 2013. Motion:** Moved by Sellnow, seconded Zastrow to approve the June 10, 2013 meeting minutes as presented. **Voice vote:** Motion passed unanimously.
7. **RECEIVE THE ASSESSMENT ROLL AND SWORN STATEMENTS FROM THE CLERK. Note:** Hansen swore in assessor John Holtan. He further stated that the meeting had been properly posted, that the assessment roll had been received and reviewed and that Open Book had been held with Luke Mack representing Associated Appraisals present for two hours.
8. **EXAMINE THE ROLL AND CORRECT ERRORS IN DESCRIPTION OR COMPUTATION, AND ADD OMITTED OR ELIMINATE DOUBLE ASSESSED PROPERTY. Note:** A review occurred no errors were identified.
9. **VERIFY WITH THE ASSESSOR THAT OPEN BOOK CHANGES HAVE BEEN INCLUDED IN THE ASSESSMENT ROLL. Discussion:** Assessor Holtan stated that all changes from the open book process had been incorporated into the roll in a timely fashion.
10. **WRITTEN OBJECTORS. NOTE:** In the absence of objectors the body reviewed a summary document prepared by Associated Appraisal Consultants Inc., reviewed training material, discussed the merits of a 2016 revaluation to be considered, learned of website access to data and talked about other pertinent Board of Review matters until such time as the mandatory meeting time had elapsed.
11. **ADJOURNMENT. Motion:** Moved by Radloff, seconded by Sellnow to adjourn. The time was 4:00 p.m. **Voice vote:** Motion carried.

Attest:



Mo Hansen  
Clerk/Treasurer

**STATE OF WISCONSIN  
CITY OF WATERLOO  
JEFFERSON COUNTY  
NOTICE OF OPEN BOOK, MAY 11, 2015  
AND  
BOARD OF REVIEW, JUNE 1, 2015**

**Notice is hereby given** that the **2015 Assessment Roll** of the City of Waterloo will be open for examination in the Council Room of the Municipal Building, 136 N Monroe Street on **Monday, May 11, 2015 from 4:00 p.m. to 6:00 p.m.**

All property owners whose real estate assessment was changed will receive a written notice of their new and former assessments.

**Notice is hereby given** that the **Board of Review** for the City of Waterloo, Jefferson County, Wisconsin, shall hold its first meeting on **Monday, June 1, 2015, from 4:00 p.m. to 6:00 p.m., in the Council Room of the Municipal Building.**

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

1. No person will be allowed to appear before the board of review, to testify to the board by telephone, or to contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail of the assessor to view the property.
2. After the first meeting of the board of review and before the board'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.
3. The board of review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the board's first scheduled meeting, the objector provides to the board's 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 shall waive that requirement during the first 2 hours of the board'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.
4. Objections to the amount or valuation of property shall first be made in writing and filed with the clerk of the board of review within the first 2 hours of the board's first scheduled meeting, except that, upon evidence of extraordinary circumstances, 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. The board may require objections to the amount or valuation of property to be submitted on forms approved by the Department of Revenue, and the board 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.

5. 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 that estimate.
6. 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 the person supplies the assessor with all the information about income and expenses, as specified in the assessor's manual under s. 73.03 (2a), Wis. stats., that the assessor requests. The City of Waterloo has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph that provides exceptions for persons using information in the discharge of duties imposed by law or the duties of their officer 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 s. 19.35 (1), Wis. stats.
7. The board shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, surgeon, or osteopath that confirms their illness or disability. No other persons may testify by telephone unless the Board, 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.
8. No person may appear before the board of review, testify to the board by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the board, or at least 48 hours before the objection is heard if the objection is allowed under s.70.47 (3) (a), Wis. stats., that person provides to the clerk of the board of review notice 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 23<sup>rd</sup> day of April, 2015.

  
Chris Astrella, WCPC  
City Clerk/Treasurer

Posted: April 23, 2015  
Municipal Building, 136 N Monroe Street  
Farmers & Merchants State Bank, 210 W Madison Street  
Karl Junginger Memorial Library, 625 N Monroe Street  
Waterloo Utilities 575 Commercial Ave

Publish: The Courier: April 23, 2015

Department of Revenue has created form PA-814 for requesting to testify by phone or written statement