CITY OF DODGEVILLE

APRIL 27, 2020– BOARD OF REVIEW

The 2020 Board of Review was called to order at 8:00 a.m. on Monday, April 27, 2020 by the City Clerk, Lisa A. Riley.

Roll call: Todd Novak, Michael Borne, Dan Meuer, Roxanne Reynolds-Lair and Lisa Riley, Clerk.

Others Present: Randy Edge, Assessor

Clerk indicated the Board of Review meeting notice was published in the Dodgeville Chronicle on May 15, 2014, amended, and published on May 24, 2012 due to the assessment roll was not complete and notices were not mailed out until May 21st. To meet on June 7th to call the Board of Review into session during the 30-day period beginning on the 2nd Monday in May. Notice was also posted in three locations with in the City and on the door of the City Hall on May 18, 2012.

Board of Review member training affidavit has been filed on May 22, 2014 with the following members certified: Lisa Riley, Daniel Meuer, Michael Borne, Todd Novak, and Julie Abing; and Larry Forseth was certified on May 27, 2014 with the affidavit filed on May 27, 2014.

Nominations were taken for chairperson of the Board of Review. Motion made by Todd Novak to nominate Mike Borne as chairperson of the Board of Review, seconded by Wanda McCutchin. Motion carried.

Assessment roll is now ready; however, notices were mailed on May 21st and not in time to meet the required meeting notices.

Mike Borne asked for a motion to hold the 2012 Board of Review on June 21, 2012 at 8:30 a.m.

**Motion by Todd Novak to hold the 2012 Board of Review on June 21, 2012 at 8:30 a.m. Seconded by Larry Forseth. Motion carried.**

**Motion made by Wanda McCutchin to adjourn until June 21, 2012 at 8:30 a.m., seconded by Larry Forseth. Motion carried.** Time 8:33 a.m.

Lisa A Riley, Clerk-Treasurer

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

CITY OF DODGEVILLE

JUNE 21, 2012 - BOARD OF REVIEW

Chairman, Michael Borne called the Board of Review to order on Thursday, June 21, 2012 at 8:30 a.m.

Roll call: Michael Borne, Wanda McCutchin, Larry Forseth, Todd Novak, DaNean Naeger – City Clerk

Others Present: Randy Edge, Assessor; Eileen Brownlee, City Attorney

Hear objections: City Attorney provided each member a copy of the stipulation. Lands’ End filled objections for all of its properties (formerly Wal-Mart property and its headquarters). Same as last year a stipulation was reached between the City and Lands’ End indicating that Lands’ End owns certain property and it’s filled timely objections for the 2012 assessment for the headquarter and former Wal-Mart property. It states the basis for that objection to be the company believes that the headquarter property is worth 20 million dollars and the former Wal-Mart property is worth $800,000. The City denies that the assessments are excessive and that based on that stipulation that both parties have agreed to those particular facts. Lands’ End will have the right to pursue its claims through the court system for doing that. Asking that the Board of Review approval of the stipulation between the City and Lands’ End for all those purposes.

Chairman Michael Borne asked if there were any questions or discussion on this stipulation.

Todd Novak asked if it dropped to 20 million now. Randy Edge, Assessor indicated he has not seen any evidence of that.

Eileen Brownlee recommended that the Board of Review approve the stipulation.

Chairperson, Michael Borne requested a motion to approve the stipulation. Todd Novak moved, seconded by Wanda McCutchin. Roll call vote: Todd Novak – I; Wanda McCutchin – I; Larry Forseth – I; Michael Borne –I; DaNean Naeger – I. Motion carried 5-0.

Chairman, Michael Borne signed the stipulation.

Chairman Michael Borne asked if there were any further objections. Clerk indicated there were two other objections to intent to file but they indicated by email that they have settled with the Assessor.

Randy Edge, Assessor indicated that the two objections that we have received previously were both subsidized housing projects. I made them provide me with the full appraisal vs. just accepting their numbers. Subsidized housing has been all the way through the Supreme Court and the procedure on how to value those are pretty specific. They did go through the process. I assessed them based on their appraisals and they dropped their objections. The problem with subsidized housing in Dodgeville is there vacancy rate is pushing 20%. You would think with a lower economy that they should be full. Therefore, there income is down and the way they are assessed is based on their income. Actual cap rates is tied to their interest rate and even though there interest rate is subsided down to 1% we cannot consider there subsidy as income. It creates a very low number for housing. The benefit is to the tenant and to the owner and that is where the value lies. They were both reduced. One just went on the tax roll this year located on West Valley Street for Senior housing which had previous been exempt due not only subsided but the owner was not for profit for $475,000. The other one located by McDonalds was lowed to $350,000, which is pretty low for those buildings.

Chairman, Michael Borne indicated that his completes all objections and remain in session for two hours. Tape shut off at 8:38 a.m.

The assessment roll was received on May 21, 2012 and clerk verified it was reviewed for omissions and additions and corrections were made at the Open Book.

Open Book was held on June 6, 2012 from 8 a.m. to 4: 30 p.m.; however, the Assessor was available by appointment Monday – Friday 8 am – 4 pm to review any concerns.

Clerk confirmed that the assessor signed the affidavit for the tax roll.

Tape turned back on at 10:30 a.m.

Chairman, Michael Borne asked for a motion to adjourn from the Board of Review. Motion made by Todd Novak to final adjourn the Board of Review for 2012. Seconded by Larry Forseth Motion carried.

Clerk noted that the Board of Review notification of determination was going out in the mail today to Lands’ End.

Adjourned at 10:31 a.m.

DaNean Naeger, City Clerk