

BOARD OF REVIEW MINUTES
Friday, May 16, 2025 at 9:00 AM
Council Chambers
211 Walnut St., Neenah WI

PRESENT: Board of Review Members Birtch, Casper, Zilles, and Alternates Becher and Rather, City Attorney Rashid, City Clerk Nagel, Assessor Brown, Property Appraisers Engelbreth and Behnke.

Excused were Board of Review Members Williams and Jefferson.

A legal quorum was present.

ALSO PRESENT: Community Development Administrative Assistant Kubat.

- I. Chairman Birtch called the meeting to order at 9:04 AM.
- II. Organizational meeting.
 - A. Elect Chairman
Member Zilles moved to nominated Member Birtch as Chairman of the Board of Review for the ensuing term of one year. Motion seconded by Member Casper. There were no other nominations.
MSC Zilles/Casper to close nominations and elect Member Birtch as Chairman of the Board of Review for the ensuing term of one year, all voting aye.
 - B. Member Casper moved to nominate Member Zilles as Vice Chairman of the Board of Review for the ensuing term of one year. Motion seconded by Member Rather. There were no other nominations.
MSC Casper/Rather elect Member Zilles as Vice Chairman of the Board of Review for the ensuing term of one year, all voting aye.
- III. Approval of the May 23, 2024 Board of Review Minutes. (Minutes can be found on the city website)
MSC Casper/Zilles to approve the minutes as written, all voting aye.
- IV. Clerk's Report
 - A. Notification and verification of recording
 1. Clerk Nagel advised the recording device was on and reminded everyone to speak into the microphone.
 - B. Confirmation of appropriate Board of Review and Open Meeting notices
 1. The Board of Review Notice published in the Appleton Post Crescent on May 1, 2025, posted on the City of Neenah Website on May 1, 2025, and the Open Meeting Agenda was posted Wednesday, May 14, 2025.
 - C. Verify Board of Review Mandatory Training Requirements
 1. Training was completed on April 29, 2025. Members who attended training were Birtch, Zilles, Jefferson, Becher, Casper, Rather, and Clerk Nagel. Training was filed with the Department of Revenue on April 29, 2025.
 - D. Verify City has an ordinance for confidentiality of income and expenses information provided to the Assessor under state law Wis. Stat. 70-47(7)(af) – Ordinance 1146, adopted January 19, 2000.
 1. Assessor Brown explained the purpose of the confidentiality of income and expenses information to the Board.

V. Review of new laws

Assessor Brown spoke on Act 235 that protects judicial officers and their family's identity from digital records if requested. Moving forward, this is something we will have to be concerned with and how it impacts the Board of Review Members.

City Attorney Rashid commented that Act 235 is deceptively simply, but in reality, it could be rather cumbersome for municipalities and all of the different departments. The city needs to take a wait and see approach as Act 235 is implemented.

VI. Swearing In

A. Swear in Board Members

The Board of Review was sworn and remained under oath until time of adjournment.

B. Swear in Assessors and Property Appraiser

The City Assessor and Property Appraisers were sworn in and remained under oath until time of adjournment.

Clerk Nagel swore in both the Board of Review members and the City Assessors and Property Appraiser.

VI. Assessor presentation of Assessment Roll to Clerk (Digital Assessment Roll is available on the City website)

A. Certify the Assessment Roll with Assessor/Clerk signatures.

Assessor Brown advised that the Assessment Roll has been turned over to the Clerk. The Clerk witnessed the signature of the roll. The values are believed to be true and correct.

VII. Consideration of Assessor's Omitted Property Roll and Correction of Errors

A. Motion to accept the assessment roll with additions/corrections as presented.

Appraiser Brown advised there is no omitted property or correction of errors this year.

Motion by Casper, seconded by Rather to accept the correction as presented by the assessors, all voting aye.

VIII. Consideration of late filings

Clerk Nagel advised there are no late filings.

IX. Consideration of waiver of Board of Review Hearing for Wal-Mart Estate Business Trust, 1155 West Winneconne Avenue – Parcel No. 807-1010-00-00.

The packet received from Mallery, S.C. requesting a waiver of Board of Review Hearing.

Assessor Brown asked the Board to exercise the powers under 74.47(8)(d) to subpoena Walmart for additional records relevant to review by the Appraiser as well as the Board if a waiver is going to be granted. The subpoena is being drafted giving Walmart 30 days to comply with the requested information. After that point, the submission would be reviewed to see if they had complied with the subpoena request. The Board of Review would then need to reconvene to take up the waiver request. The Board of Review does have power to subpoena witnesses or documents under state law. City Attorney Rashid concurs with Assessor Brown's request to subpoena records from Walmart.

Motion by Rather, seconded by Zilles to grant the request of the Assessor to exercise the powers under the statutes to subpoena records from Walmart to expend upon the information provided with both their objection and request for a waiver of the hearing, all voting aye.

Chairman Birtch asked that a copy of the subpoena be distributed to the Board members.

Motion by Zilles, seconded by Becher to adjourn a decision on the Walmart waiver until after the 30 days of compliance to the subpoena at which time the City Clerk is able to notice a Board of Review meeting to review the results of the subpoena and to take up the waiver request. The City Attorney should determine whether or not a representative from Walmart is required to attend said hearing, all voting aye.

X. Presentation, consideration, and deliberations of assessment objections.

A. None.

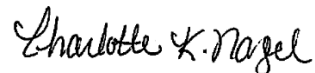
XI. Any other business, which may legally come before the Board.

A. None.

XII. Adjournment

**Motion by Zilles, seconded by Rather to adjourn the Board of Review, all voting aye.
Board of Review adjourned at 11:06 AM.**

Respectfully submitted,



Charlotte Nagel, WCMC
Neenah City Clerk