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MINUTES OF THE BOARD OF REVIEW MEETING HELD AT THE GREENFIELD CITY HALL ON THURSDAY, MAY 11, 2023

1. Meeting Call to Order and Roll Call

The meeting was called to order by City Clerk Jennifer Goergen at 9:01 AM, and a quorum was present.

ROLL CALL:	Michael Braswell	Present
	Donald Reid	Present
	John Graber	Present
	David Scherbarth	Present

ALSO PRESENT:	Jennifer Goergen	City Clerk
	Mike Grota	Catalis Tax & CAMA, Inc.
	Les Ahrens	Catalis Tax & CAMA, Inc.
	Dwight Frame	Catalis Tax & CAMA, Inc.
	Paula Schafer	Finance Director

Jennifer Goergen, the City Clerk, stated that this year is a reval, and the tax roll is not ready at this time. As a result, the law requires that the Board of Review meet within the statutorily required timeframe, and then we must adjourn to a future date when the tax roll is ready and proper notice has been given to taxpayers. Thus, a future date has been established, and we will be adjourning until Wednesday, September 6th.

Les Ahrens from Catalis reported that the process at the assessor's office is going well and is on track in regards to the expected timing for this year. Personal property accounts have been verified, new accounts have been added, and old accounts have been deleted. At this time, the new assessed values for 2023 are almost complete. The real estate inspections are in the final stages, and the 2023 assessments are in the process of being developed for new construction. Mr. Ahrens said that his office is up to date with collecting building permits and plans, entering and validating sales, reviewing exemption requests, and processing changes to parcels based on information received from Milwaukee County in regards to parcel divisions and parcel combinations. The initial assessments for the 2023 revaluation are complete, but he said he is working on refining them. Mr. Ahrens said that, at this point, he didn't have any known risks or delays that would impact the sending of assessment notices in June, holding Open Book in July, and completing the Board of Review in September. There have been many updates to properties due to sale reviews. For properties that sell, the correct information is reflected on the property record, which they have been updating as they go. There were parcel divisions and reconfigurations with Cobalt Loomis, and those have been processed and completed. Mr. Ahrens said that right now, the average assessment increase is around 47%. The two different segments that are showing the highest assessment increases are the condo and apartment market segments. In the condo market segment, there has been an appreciation over the last few years, but there was an adjustment back in 2014 to reduce those assessments when the other assessments in the City were not reduced. It was done to reduce the crash in that market segment at

that time. The apartment segment has been driven by rates of appreciation and an increase in rents now compared to the last revaluation done in 2009.

Mike Grota added that personal property is on the table with the legislature to remove that class of property assessment. He said that it appears to be on track for the May 2024 assessment roll again. After the legislature and governor sign, the City doesn't lose anything other than managing the collection on personal property accounts. The State will have a program to compensate the City based on the 2023 evaluations. There will be a static number, like the exempt computers, which were exempt 15 years ago when exempt computers were removed from the assessment roll. There is still a like-minded payment that's made every year. Otherwise, there have been no legislative actions that have affected the City of Greenfield.

## 2. Adjournment

Motion by John Graber, seconded by Don Reid to adjourn at 9:08 AM until Wednesday, September 6th, 2023 at 9:00 AM due to the tax roll not being ready, and we will then, have a full board, which we will elect officers. On a roll call vote, motion carried unanimously.

Jennifer Goergen, City Clerk

Minutes transcribed by Trina Kaminski, Administrative Assistant

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