

**VILLAGE OF HORTONVILLE
BOARD OF REVIEW**
9:00 A.M., WEDNESDAY, SEPTEMBER 10, 2025
COMMUNITY CENTER, 531 N. NASH ST., HORTONVILLE, WI

AGENDA

1. Call Board of Review to Order
2. Roll call
3. Confirmation of appropriate Board of Review and Open Meetings notices
4. Select a Chairperson for Board of Review
5. Select a Vice-Chairperson for Board of Review
6. Verify that a member has met the mandatory training requirements
7. Verify that the Village has an ordinance for the confidentiality of income and expense information provided to the assessor under state law (sec. 70.47(7)(af))
8. Review of new laws
9. Filing and summary of Annual Assessment Report by Assessor's office
10. Receipt of the Assessment Roll by the clerk from the Assessor
11. Receive the Assessment roll and sworn statements (Assessor's affidavit) from the clerk
12. Review the Assessment Roll and perform statutory duties:
 - a. Examine the roll
 - b. Correct description or calculation errors
 - c. Add omitted property
 - d. Eliminate double assessed property
13. Discussion/Action – Certify all corrections of error under state law (Wis Stat. 70.43)
14. Discussion/Action – Verify with the Assessor that open book changes are included in the assessment roll
15. Allow taxpayers to examine assessment data
16. Consideration of:
 - a. Waivers of the required 48-hour notice of oral or written intent to file an objection when there is good cause.
 - b. Requests for waiver of the Board of Review hearing allowing the property owner an appeal directly to Circuit Court.
 - c. Requests to testify by telephone or submit sworn written statement.

- d. Subpoena requests, and
- e. Act on any other legally allowed/required Board of Review matters.

- 17. Review Notices of Intent to File Objection
- 18. Proceed to hear objections, if any and if proper notice/waivers given unless scheduled for another date
- 19. Consider/act on scheduling additional Board of Review date(s)
- 20. Adjourn (to future date if necessary)

"Requests from persons with disabilities who need assistance to participate in this meeting or hearing should be made to the Village Administration Office at 779-6011 with as much advance notice as possible."

Posted: August 28, 2025

Jane Booth, WCMC
Village Clerk



Board of Review Member Training Affidavit

This affidavit confirms that one or more Board of Review (BOR) voting members attended training before the BOR met, satisfying state law (sec. 70.46(4), Wis. Stats.).

STATE OF WISCONSIN

County of OUTAGAMIE

Co-muni code 44136

I, JANE BOOTH, the clerk for the VILLAGE OF HORTONVILLE,

swear the following BOR voting member(s), who represent(s) the municipality's chief executive officer or the officer's designee(s), attended a Wisconsin Department of Revenue approved BOR training program before the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

BOR member(s) and attendance date:

JANE OLK

Name

09/01/2025

Date

09-02-2025 11:43 AM

Date electronically filed

clerktreas@hortonville.wi.gov

Clerk email



Board of Review Member Training Affidavit

Preparer Information

Name JANE BOOTH	Title Clerk/Treasurer
Email clerktreas@hortonville.wi.gov	Phone 920-779-6011

Signature Statement

Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

☒ YES ☐ NO

Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code: 44136
Submission date: 09-02-2025 11:43 AM
Confirmation: PA10720251201O1756831400362
Submission type: ORIGINAL

**NOTICE THAT ASSESSMENT ROLL
IS AVAILABLE FOR EXAMINATION
AND NOTICE OF OPEN BOOK
FOR THE VILLAGE OF HORTONVILLE**

NOTICE IS HEREBY GIVEN that the Assessment Roll for the Village of Hortonville is open for inspection starting Thursday, August 28, Monday through Thursday from 7:00 a.m. to 4:00 p.m., and Fridays from 7:00 a.m. to 1:00 p.m. at the Administration Office at 531 N. Nash St. in the Municipal Services Center.

FURTHER BE ADVISED that if you have any questions or would like to set up an in-person appointment, please contact Bowmar Appraisal, Inc. at (920) 733-5369 during regular business hours (M-Thur, 8:30-4:00) no later than 3 days prior to the Board of Review. The 2025 assessment roll, instructional information, and objection forms will be made available. These documents will assist with scheduling a hearing before the Board of Review. Keep in mind that objection forms must be filed with the clerk of the Board of Review at least 48 hours before the Board of Review is conducted unless the Board of Review chooses to waive this requirement.

Jane Booth, WCMC
Village Clerk

Published: August 21, 2025

Notice of Board of Review Two-Hour Meeting

STATE OF WISCONSIN

Village of Hortonville, Outagamie County

Notice is hereby given that the Board of Review for the Village of Hortonville, Outagamie County, Wisconsin, shall hold its first meeting on September 10, 2025, from 9:00 a.m., at Hortonville Community Center, 531 N Nash Street, Hortonville.

Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board of Review:

1. After the first meeting of the Board of Review and before the Board of Review'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 of Review about the person's objection, except at a session of the Board of Review. Open book shall occur no less than 7 days prior to the Board of Review.
2. The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the Board of Review's first scheduled meeting, the objector provides to the Board of Review 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 of Review shall waive that requirement during the first 2 hours of the Board of Review's first scheduled meeting, and the Board of Review 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.
3. Objections to the amount or valuation of property shall first be made in writing and filed with the Board of Review Clerk within the first

2 hours of the Board of Review's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the Board of Review 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 of Review may require objections to the amount or valuation of property to be submitted on forms approved by the Wisconsin Department of Revenue, and the Board of Review 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 of Review in support of the objections and made full disclosure before the Board of Review, 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.

4. 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 used to arrive at that estimate.

5. No person may appear before the Board of Review, testify to the Board of Review 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 no later than 7 days before the first meeting of the Board of Review, the person supplies the assessor with all the information about income and expenses that the assessor requests, as specified in the Assessor's Manual under Wis. Stat. § 73.03(2a). The Village of Hortonville 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 in this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. § 19.35(1).

6. The Board of Review shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, physician assistant, or advanced practice nurse prescriber certified under s. 441.16(2) that confirms their illness or disability. No other persons may testify by telephone unless the Board of Review, 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.

7. No person may appear before the Board of Review, testify to the Board of Review by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board of Review, or at least 48 hours before the objection is heard if the objection is allowed under Wis. Stat. § 70.47(3)(a), that person provides notice to the Board of Review Clerk 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.

8. No person shall 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 enter onto property to conduct an exterior view of the real or personal property being assessed.

Notice is hereby given this 27th day of August, 2025

by: 
Village Clerk

**VILLAGE OF HORTONVILLE
BOARD OF REVIEW
MAY 7, 2024 MEETING MINUTES**

Village President Jeanne Bellile called the Board of Review to order at 9:00 a.m. in the Community Center at 531 N. Nash St., Hortonville, Wisconsin.

Members present: Village President Jeanne Bellile, Trustee Jane Olk, and Clerk-Treasurer Jane Booth

Others present: Assessor Nicholas Marcks of Bowmar Appraisal, and Trustee Bob Jewell

Confirmation of appropriate Board of Review and Open Meetings notices

Booth reported that all notices had been published or posted as required.

Select a Chairperson for Board of Review

Motion [Olk/Booth] to appoint Jeanne Bellile as Chairperson. Unanimous voice vote, motion carried.

Select a Vice-Chairperson for Board of Review

Motion [Bellile/Booth] to appoint Jane Olk as the Vice chairperson. Unanimous voice vote, motion carried.

Clerk Booth reported that Booth completed the training on April 10, 2024, and the training affidavit was submitted to the Department of Revenue.

Verify that the Village has an ordinance for the confidentiality of income and expense information provided to the assessor under state law (sec. 70.47(7)(af))

Clerk Booth reported that ordinance O-3-18 relating to the confidentiality of information about income and expenses requested by the assessor in property assessment matters was passed on March 15, 2018.

Review of new laws

Marcks reported that there are no new laws.

Filing and summary of Annual Assessment Report by Assessor's office

Marcks presented the Annual Assessment Report to the Board of Review.

There was over 4 million dollars of new construction in 2023. A full revaluation will be in the next three years or so. Sales have been strong, with forty-eight improved sales. There were 9 vacant sales.

Receipt of the Assessment Roll by clerk from the Assessor

Completed and submitted.

Receive the Assessment roll and sworn statements (Assessor's affidavit) from the clerk.

Submitted.

Review the Assessment Roll and perform statutory duties

Trustee Olk reviewed the Assessment Roll. No errors were found. No omissions were found. No omitted properties were found.

Discussion/Action – verify with the Assessor that open book changes are included in the assessment roll

Marcks reported that there were no corrections of errors in the Assessment Roll.

Taxpayers, requests, and objections

No taxpayers were present and no notices of intent to file objection or other forms were filed.

Adjourn

Motion [Olk/Booth] to adjourn. Unanimous voice vote, motion carried. The Board of Review adjourned at 10:59 a.m.

Minutes submitted by Jane Booth, WCMC, Clerk-Treasurer.