

TOWN OF LEON

8108 Jackrabbit Ave.

Sparta, WI 54656

Phone (608) 269-5873

Email: townofleon@centurylink.net

website: www.townofleonmocowi.gov

Date: July 9, 2026

Subject: **BOARD OF REVIEW – 2026 TAX ASSESSMENT ROLL**

Call to Order

The BOARD OF REVIEW Meeting was called to order and recorded at 4:00 p.m. by Supervisor I – Jim Olson.

Roll Call was taken:

Supervisor I – Jim Olson

Assessor – Neil Betts

Supervisor II – Nathan Abbott

Clerk - Carrie Nilssen

No members of the public were present

Treasurer – Duane Leurquin

Select BOR Chairperson

- a. Supervisor II – Nate Abbott made a motion to nominated Jim Olson as the BOR Chairperson, seconded by Treasurer – Duane Leurquin. All Ayes, motion to approve passed

Select BOR Vice Chairperson

- b. Supervisor I – Jim Olson made a motion to nominate Nate Abbott as the BOR Vice Chairperson, seconded by Treasurer – Duane Leurquin. All Ayes, motion to approve passed.

Mandatory Training Requirements

- c. Three out of four in attendance have met the mandatory training requirements for the BOR.

Verification of Town Ordinance for the Confidentiality of Income and Expense

- d. Clerk – Nilssen confirmed the requirement has been met.

Review of New Laws

- e. Assessor – Neil Betts stated WI Act 15 was a new law stating any structure not fixed to a foundation is no longer assessed. For example; carports, small sheds, cell towers, etc.

Sworn and Written Testimony

- f. Clerk – Nilssen has not received any.

Assessor's Level of Assessment

- g. Assessor – Neil Betts reported the Town of Leon is at 87%. We are 3% out of compliance. We are not sitting in a bad spot.

Assessment Roll and Sworn Statement

- h. Clerk – Nilssen has received the Assessment Roll binder and the Affidavit from the Assessor.

Review the Assessment Roll

- i. At 4:06 p.m. the recording was paused to review the Assessment Roll by the Board.

Meeting Continued

- j. At 5:58 p.m. on Thursday, July 9, 2026, the Chairperson stated the following: the Assessment Roll has been reviewed, no tax payers have appeared at the Board of Review and all members have been present the full two hours of the BOR Meeting.

Adjourn

- k. Supervisor II – Nate Abbott made a motion to adjourn the Board of Review Meeting at 5:58 p.m., seconded by Treasurer – Duane Leurquin. All Ayes, motion to adjourn at 5:58 p.m. passed.

Minutes provided by:

Carrie Nilssen

Clerk