

**MEETING MINUTES**  
**BOARD OF REVIEW**  
**Thursday May 14, 2026**  
**5:00 to 7:00 p.m.**  
**Village Hall Meeting Room**  
**100 W. Taft St. Palmyra, WI.**

The meeting was called to order by Clerk Mueller at 5:15 pm. Roll call: Gorsegner, McAllister, Mueller-present. Pfahler, Tucker-excused. Village Assessor Justin Wiersma from Associated Appraisal also present.

**Business**

1. Mueller/McAllister motion to appoint Tim Gorsegner as chairperson. All ayes-motion carried.
2. Gorsegner/Mueller motion to appoint Rebecca McAllister as the vice chairperson. All ayes-motion carried.
3. Confirmation of appropriate meeting notices. The Village confirmed that notices were posted and published according to statute.
4. Confirmation of mandatory training requirements. The Clerk confirmed that all board of review members have taken the 2026 training.
5. Verify the Village has an ordinance for the confidentiality of income and expense information provided to the Assessor under state law (Wis Stat. 70.47(7)(af)) The Clerk confirmed that the village does have this ordinance in place. Village ordinance 1.28(4)
6. Swearing in of the Assessor Justin Wiersma from Associated Appraisal was done.
7. Review new law changes. Personal property taxes went away except for cell towers if they filed the correct paperwork they could be exempt.
8. Receipt of the Assessment Roll by the Clerk from the Assessor.
9. Review the Assessor's level of assessment. 84% per the assessor.
10. Review the assessment roll and perform statutory duties:
  - a. Examine the roll. Board members were given the roll to review. St. Matthew church parsonage received a certified letter telling them that they are no longer exempt because they are renting the home out and it is no longer used as a parsonage.
  - b. Correct description or calculation errors. None
  - c. Add omitted property. None
  - d. Eliminate double – assessed property. None
  - e. To accept omitted and corrected properties. N/A there are none
11. Discussion/action that all Open Book Changes are included in the assessment roll. All changes are included per the Assessor
12. Allow taxpayers to examine assessment roll. No one is present
13. Review notices of intent to file objection. Had none
14. Hear Objections- are none.

Recording was turned off at 5:36 pm. Recording turned back on at 6:58 pm.

Mueller/McAllister motion to adjourn at 7:00 pm. All -ayes motion carried

Respectfully submitted,

Laurie Mueller  
Clerk/Treasurer

Minutes approved with correction June 1, 2026