# CITY COUNCIL MEETING AGENDA CITY OF FOND DU LAC, WISCONSIN

Legislative Chambers 160 S Macy Street

> April 23, 2025 6:00 PM

#### 1. CALL TO ORDER

- a. Roll Call
- b. Declaration a Quorum Is Present
- c. Pledge of Allegiance
- d. Silent Reflection
- e. Arbor Day Proclamation
- f. Kids To Park Proclamation

#### 2. PUBLIC HEARINGS

#### 3. CONSENT AGENDA

- a. April 9, 2025 Minutes
- b. List Of Claims Dated April 16, 2025

#### 4. AUDIENCE COMMENTS (Agenda and Non-agenda items)

#### 5. ACTION ITEMS

a. Resolution No. 9174

A Resolution Making A Reappointment To The Advisory Park Board Introduction: City Manager

b. Resolution No. 9175

A Resolution Making An Appointment To The Board Of Appeals Introduction: City Manager

c. Resolution No. 9176

A Resolution Authorizing Sale Of Land In The West Industrial Park Introduction: Community Development Director

#### 6. PRESENTATION OF INPUT ITEMS

a. Property Assessment Revaluation

Presented By: City Manager, Director of Administration, and City Assessor (Les Ahrens)

#### 7. ADJOURN

# CITY COUNCIL MEETING AGENDA CITY OF FOND DU LAC, WISCONSIN

<u>Title:</u> Arbor Day Proclamation

Subject: Arbor Day Proclamation

<u>Initiator:</u>

Recommendation:

ATTACHMENTS:

File Name

Arbor\_Day\_2025.pdf





# Proclamation

Whereas, Arbor Day has been observed in Wisconsin since 1889, and Whereas, the City of Fond du Lac has been declared a Tree City USA; and Whereas, historically, Arbor Day is associated with Arbor Day programs that enhance and renew our environment; and

Whereas, Lakeshore Elementary School 3<sup>rd</sup> grade students will participate in the observance by holding an Arbor Day program on Friday April 25, 2025 at the Lakeside Park Pavilion at 1:00 p.m., followed by the Tree City USA award ceremony at 1:15 p.m.

**Now, Therefore**, I, Tiffany Brault, City Council President of the City of Fond du Lac, Wisconsin, by my signature affixed, do hereby proclaim April 25, 2025 as Arbor Day in the City of Fond du Lac in recognition of the aesthetic ecological usefulness of trees in our public ways and neighborhoods.

Tiffany Brault City Council President

Dated: April 2025

# CITY COUNCIL MEETING AGENDA CITY OF FOND DU LAC, WISCONSIN

<u>Title:</u> Kids To Park Proclamation

<u>Subject:</u> Kids To Park Proclamation

Initiator:

Recommendation:

ATTACHMENTS:

File Name

Kids\_to\_Parks\_Day\_2025.pdf







# Proclamation

Whereas, May 17, 2025 is the fifteenth Kids to Parks Day organized and launched by the National Park Trust, held annually on the third Saturday of May; and

Whereas, the Fond du Lac Area United Way in collaboration with the Fond du Lac Public Library will be hosting a park scavenger hunt, games, and a giveaway by the Born Learning trail from 10:00am-12:00pm in Lakeside Park; and

Whereas, Kids to Parks Day empowers kids and encourages families to get outdoors and visit America's parks; and

Whereas, we should encourage children to lead a more active lifestyle to combat the issues of childhood obesity, diabetes and hypertension; and

Whereas, Kids to Parks Day is open to all children and adults across the country to encourage a large and diverse group of participants; and

**Whereas**, Kids to Parks Day will broaden children's appreciation for nature and outdoors.

**Now, Therefore**, I, Tiffany Brault, President of the Fond du Lac City Council, do hereby proclaim May 17, 2025 as Kids to Parks Day in the City of Fond du Lac and urge our entire community to participate in the events and to take the children in their lives to a neighborhood, state, or national park.

Tiffany Brault City Council President

Dated: April 2025

# CITY COUNCIL MEETING AGENDA CITY OF FOND DU LAC, WISCONSIN

<u>Title:</u> April 9, 2025 Minutes

Subject: April 9, 2025 Minutes

Initiator:

Recommendation:

ATTACHMENTS:

File Name

Minutes\_2025\_4\_9\_Meeting(1210).pdf

#### CITY COUNCIL MEETING MINUTES CITY OF FOND DU LAC, WISCONSIN

Legislative Chambers 160 S Macy Street

April 9, 2025 6:00 PM

#### CALL TO ORDER

Roll Call

Present
Tiffany Brault
Antonio Godfrey
Keith Heisler
Angela C Luehring
Patrick Mullen
Thomas Schuessler
Brett Zimmermann

#### Administrative Staff

Joseph Moore, City Manager
Dyann Benson, Community Development Director
Tricia Davi, Director of Administration
Deb Hoffmann, City Attorney
Paul De Vries, Director of Public Works
Jon Mark Bolthouse, Library Director
Aaron Goldstein, Chief of Police
Jason Laridaen, Assistant Police Chief
Erick Gerritson, Fire Chief
Kathryn Duveneck, IT Services Director

Declaration a Quorum Is Present

President Brault declared a quorum present.

Pledge of Allegiance

Pledge of Allegiance was recited.

Silent Reflection

A moment of silent reflection was observed.

#### CONSENT AGENDA

March 26, 2025 Minutes

List Of Claims Dated April 2, 2025

A Motion was made by Antonio Godfrey, Sr. to approve the consent agenda and seconded by Keith Heisler, and the motion was **Passed**. Ayes: Brault, Godfrey, Sr., Heisler, Luehring, Mullen, Schuessler, Zimmermann

#### AUDIENCE COMMENTS (Agenda and Non-agenda items)

Spoke As A Non-City Resident On Non-Agenda Item: Safeguarding and Cybersecurity Incident Reporting:

Rhoda Nelsen, 301 S. Brooklyn St, Apt 5, Berlin, WI

Appeared As Non-City Resident In Support Of Agenda Item 5e: West Industrial Park Lot Sale:

Andrea Weber, W7563 County Road F, Oakfield, WI

#### ACTION ITEMS

Change Of Agent "Class B" Intoxicating and Class "B" Fermented Malt License

A Motion was made by Patrick Mullen to approve change of agent for Winter and Toman Ventures LLC at 109 S Main Street to Ashton Winter for the "Class B" Intoxicating Liquor and Class "B" Fermented Malt License and seconded by Antonio Godfrey, Sr., and the motion was **Passed**.

Ayes: Brault, Godfrey, Sr., Heisler, Luehring, Mullen, Schuessler, Zimmermann

Resolution No. 9169

File No. 2025-53

A Motion was made by Thomas Schuessler to approve Resolution No. 9169 A Resolution Authorizing Waiver of the Prohibition Against Possession of Alcoholic Beverages on Specified Public Ways for Fondue Fest on September 6, 2025 and seconded by Angela Luehring, and the motion was **Passed**.

Ayes: Brault, Godfrey, Sr., Heisler, Luehring, Mullen, Schuessler, Zimmermann

Resolution No. 9170

File No. 2025-03

A Motion was made by Brett Zimmermann to approve Resolution No. 9170 A Resolution Making Reappointments To The Advisory Park Board, Advisory Parking & Traffic Board, Police & Fire Commission, Board of Appeals and Downtown Architectural Review Board and seconded by Keith Heisler, and the motion was **Passed**. Ayes: Brault, Godfrey, Sr., Heisler, Luehring, Mullen, Schuessler, Zimmermann

Resolution No. 9171

File No. 2025-03

A Motion was made by Keith Heisler to approve Resolution No. 9171 A Resolution Making An Appointment To The Ethics Board and seconded by Antonio Godfrey, Sr., and the motion was **Passed**. Ayes: Brault, Godfrey, Sr., Heisler, Luehring, Mullen, Schuessler, Zimmermann

Resolution No. 9172

File No. 2025-54

A Motion was made by Patrick Mullen to approve Resolution No. 9172 A Resolution Authorizing Sale Of Land In The West Industrial Park and seconded by Keith Heisler, and the motion was **Passed**.

Ayes: Brault, Godfrey, Sr., Heisler, Luehring, Mullen, Schuessler, Zimmermann

Ordinance No. 3810

File No. 2025-55

A Motion was made by Antonio Godfrey, Sr. to approve Ordinance No. 3810 An Ordinance Amending Chapter 643 Of The Code Of The City Of Fond du Lac Regarding Financial Options Available Under The City's Lead Service Line (LSL) Replacement Program and seconded by Brett Zimmermann, and the motion was **Passed**.

Ayes: Brault, Godfrey, Sr., Heisler, Luehring, Mullen, Schuessler, Zimmermann

#### PRESENTATION OF INPUT ITEMS

#### ADJOURN

A Motion was made by Brett Zimmermann to adjourn at 6:12 p.m. and seconded by Keith Heisler, and the motion was **Passed**. Ayes: Brault, Godfrey, Sr., Heisler, Luehring, Mullen, Schuessler, Zimmermann

Margaret Hefter City Clerk

# CITY COUNCIL MEETING AGENDA CITY OF FOND DU LAC, WISCONSIN

Title:
List Of Claims Dated April 16, 2025

Subject:
List Of Claims Dated April 16, 2025

Initiator:

Recommendation:

ATTACHMENTS:

File Name

List\_of\_Claims\_Memo\_04-16-25.pdf

# CITY OF FOND DU LAC - Memorandum

#### **Department of Administration**

**Date:** April 16, 2025

**To:** City Council

From: Tricia Davi, Director of Administration

**Re:** List of Claims

The list of claims for goods and services for the payment periods March 29, 2025 through April 11, 2025 for all funds total \$1,318,283.25. Wisconsin statute 66.0609 (2) requires the comptroller to file, at least monthly with the City Council, a list of approved claims paid.

Suggested Motion: Receive and File

# CITY COUNCIL MEETING AGENDA CITY OF FOND DU LAC, WISCONSIN

Title: Resolution No. 9174

Subject: A Resolution Making A Reappointment To The Advisory Park

Board

Introduction: City Manager

Initiator:

Recommendation:

ATTACHMENTS:

File Name

Resolution\_9174\_Reappointment\_Park\_Board.pdf

Mick Redacted.pdf

#### **RESOLUTION NO. 9174**

# A RESOLUTION MAKING A REAPPOINTMENT TO THE ADVISORY PARK BOARD

**BE IT RESOLVED** by the City Council of the City of Fond du Lac that the following reappointment by the City Manager to the Advisory Park Board is hereby confirmed:

Advisory Park Board	Beginning	Ending
Lisa Mick (1st Complete Term)	05/01/2025	04/30/2028
ADOPTED:		
	Tiffany Brault, Pres	
	Fond du Lac City C	ouncil
Attest:		City Attorney:
	I	Reviewed MAN
Margaret Hefter, City Clerk		

#### CITY OF FOND DU LAC APPLICATION FOR APPOINTMENT TO CITY BOARDS, COMMISSIONS, AND COMMITTEES

ρ	Committees	
Parks Board  Name of Board, Commission or Committee	4/11/25	
•	Date	
Full Name		
1001 G 1.1.		
Lead Grounds keeper	UW Oshkosh	
	Employer	
18 Vegre of Ago on Olders XV		
18 Years of Age or Older? Yes X No ☐ I	Iome Phone Business Phone	
E-Mail Address:	Cellular Phone	
Are you currently a resident of Fond du Lac?		
Education: 1755 trate degree +	rom Kenosha Gateway Technical	(Horticulta
List potential conflicts of interest: None		Production
I int City I		
List City boards, commissions or	Yrs List other civic, church or club	Yrs
committees on which you have served:	committees on which you have served:	
	45 SS150 Bike Ride	15
	Gottfried Pairie Brard	2
	TO THE TOTAL OF	
I have read the information sheet outlining the	desired qualifications for this board. My backgroun	d and
and these desired qualifications as in	HOWS.	
hand but know that T	the desired qualification	s va
both with my kids and	- have always ised our aty Friends. I want them to if	sorks
1 court and s	omething that is available t	Dall
My background is hart of	ng the community through my service in the following there and my passion so	ng ways:
entiromental practices &	hat still allow for a beauty would like to use my years	fe.
and inviting product of	would like to use my news	11-1
in more visitors.	junctional landscape to help in	bringing
Please note: By filing this application with the	City of Fond du Lag and in the	• •
i a seem in this form may be bubile	Shed in the annual Fond du Loa Dagada	giong
Directory and distributed to members, staff and	the public.	210[12

# CITY COUNCIL MEETING AGENDA CITY OF FOND DU LAC, WISCONSIN

<u>Title:</u> Resolution No. 9175

Subject: A Resolution Making An Appointment To The Board Of

Appeals

Introduction: City Manager

Initiator:

Recommendation:

ATTACHMENTS:

File Name

Resolution\_9175\_Appointment\_BOA.pdf BOA\_board\_-\_Snyder\_Redacted.pdf

#### **RESOLUTION NO. 9175**

#### A RESOLUTION MAKING AN APPOINTMENT TO THE BOARD OF APPEALS

**BE IT RESOLVED** by the City Council of the City of Fond du Lac that the following appointment by the City Manager to the Board of Appeals is hereby confirmed:

Board of Appeals Misty Snyder	Beginning 05/01/2025	<u>Ending</u> 04/30/2028
ADOPTED:		
	Tiffany Brault, Presi Fond du Lac City C	
Attest:		City Attorney:
Margaret Hefter, City Clerk	F	Reviewed MM

Click to E-mail

#### CITY OF FOND DU LAC APPLICATION FOR APPOINTMENT TO CITY BOARDS, COMMISSIONS, AND COMMITTEES

Board of Appeals		04/14/2025	
Name of Board, Commission or Committee		Date	
Alaty Maria Caydar			
listy Marie Snyder Full Name		Address	
i un ivanic		Address	
Business Banker		FVSBank	
Occupation		Employer	
	<u>Plea</u>	ase put an asterisk by which number is best for public p	oosting.
18 Years of Age or Older? Yes ☑ No ☐ H	Home P	Phone _ Business Phone	
E-Mail Address:		Cellular Phone	
Are you currently a resident of Fond du Lac?	Yes [	No. of Years:	
Education:			
List potential conflicts of interest: I am an office	cer of the	e bank and make business lending decisions	
List City boards, commissions or committees on which you have served:	Yrs	List other civic, church or club committees on which you have served:	Yrs
		Beaver Dam Rotary Club	5
		Create Waupun-Ice Fest	1
I have read the information sheet outlining the interests meet these desired qualifications as f		· ·	nd and
<del>-</del>		fit both the bank and the client taking into acc	count the
risks and rewards for everyone invlolved. W			mine to
see the communities use current spaces in e	existince	e to grow and develop.	
If selected, I would like to work towards bette	•	, ,	•
Work with community members and the city	to help	maintian and develop areas through review a	and
application of the zoning code.			

**Please note**: By filing this application with the City of Fond du Lac, applicant acknowledges that personal information on this form may be published in the annual Fond du Lac Boards and Commissions Directory and distributed to members, staff and the public.

# CITY COUNCIL MEETING AGENDA CITY OF FOND DU LAC, WISCONSIN

Title: Resolution No. 9176

Subject: A Resolution Authorizing Sale Of Land In The West

Industrial Park

Introduction: Community Development Director

Initiator:

Recommendation:

ATTACHMENTS:

File Name

Resolution\_9176.pdf
Ind\_Park\_memo\_TDI\_WIP\_04.02.25.pdf

Letter\_of\_proposal\_to\_purchase.pdf

#### **RESOLUTION NO. 9176**

# A RESOLUTION AUTHORIZING SALE OF LAND IN THE WEST INDUSTRIAL PARK

**WHEREAS**, the City of Fond du Lac invested in the development of the West Industrial Park to support industrial and manufacturing growth within the community;

**WHEREAS**, the offer to purchase letter for lots within the West Industrial Park require acceptance by the City Council

**WHEREAS**, Better Than Gold Properties LLC has offered to purchase Lot 5 in the West Industrial Park for the total price of \$45,000; and

**WHEREAS**, the proposal complies with zoning regulations and the protective covenants for the West Industrial Park.

**NOW, THEREFORE BE IT RESOLVED** by the City Council of the City of Fond du Lac that proper City officials are hereby authorized and directed to convey Lot 5 in the West Industrial Park to Better Than Gold LLC at a price of \$45,000.

ADOPTED:	
	Tiffany Brault, President
	Fond du Lac City Council
Attest:	
	City Attorney:
	Reviewed
Margaret Hefter, City Clerk	

## CITY OF FOND DU LAC - Memorandum

#### **Department of Community Development**

**Date:** April 2, 2025

**To:** Joe Moore, City Manager

**From:** Dyann Benson, Community Development Director

**Re:** Offer to Purchase – Lot 5 – West Industrial Park

TDI Machining LLC has offered to purchase Lot 5 in the West Industrial Park. TDI Machining is a current resident of the West Industrial Park and needs additional land for building a machine shop.

Lot 5 is located on the northeast corner of west Scott Street and Industrial Parkway. The lot is 2.015 acres. Lots within the West Industrial Park are listed at \$26,000/acre. At the listed price, the potential sale would be \$52,000. The proposed purchase price is \$45,000.

City staff recommends acceptance of the proposed purchase price. Lot 5 has been available for a number of years with minimal interest. The lot size of 2 acres limits the number of potential users given that many manufacturing facilities are looking for larger parcels. In addition, the parcel is a corner lot that tapers to the east and will be a consideration in the site development. The proposed offer to purchase reflects these considerations and supports the growth of a business within the West Industrial Park.



Dyann Benson

Community Development Director

I am submitting a letter of offer to purchase Lot 5 of the Fond du Lac West Industrial Park. Offer of \$45,000. Below, please find the information requested to move forward with the process.

**Business type**: Manufacturing of misc tools and parts

**Current and future employment**: Current employment is 2 persons and there is no future plans for more employees

**Proposed use:** Building a machine shop to continue with manufacturing processes

**Proposed Size and type of building**:  $60' \times 80' \times 12' 4"$  that will be Hi-Rib steel with stone covering the front 25% of building per covenant rules

Proposed construction schedule: May-June 2025

Thank you for your consideration,

Andrea Weber

TDI Machining LLC

1305 A Industrial Pkwy

Fond du Lac, WI 54937

920-344-6191

andrea@tdimachining.com

# CITY COUNCIL MEETING AGENDA CITY OF FOND DU LAC, WISCONSIN

<u>Title:</u> Property Assessment Revaluation

Subject: Presented By: City Manager, Director of Administration,

and City Assessor (Les Ahrens)

Initiator:

Recommendation:

ATTACHMENTS:

File Name

Equalized\_and\_Assessed\_Value\_Presentation\_-\_Follow\_Up\_in\_April.pdf
Fond\_du\_Lac\_Power\_Point\_for\_Council\_Meeting\_03-31-2025.pdf

# Fond du Lac Revaluation 2.0

# Property Values

- Equalized Value, aka, market value determined by DOR
- Assessed Value determined by the city assessor
- Ideally, they are similar no more than 10% different
- The relationship between those two is called the assessment ratio
- Presently, our assessment ratio is < 70%
- Assessed Values are more than 30% below fair market values
- Revaluation is the process by which the assessor realigns assessed values with market values
- The most recent revaluation prior to the current effort concluded in 2019 (+11%)
- The results of the current revaluation were <u>mailed to each property owner today</u>

# Assessed Values

# Assessed Value

- -An estimate of value assigned to taxable property by the assessor for purposes of property taxation. State law requires all <u>assessments be</u> <u>within 10% of market value</u>. Assessed values reflect market value following a revaluation.
- -In non-revaluation years, assessments typically reflect a fraction of market value due to the changing real estate market.

## • Assessment Ratio

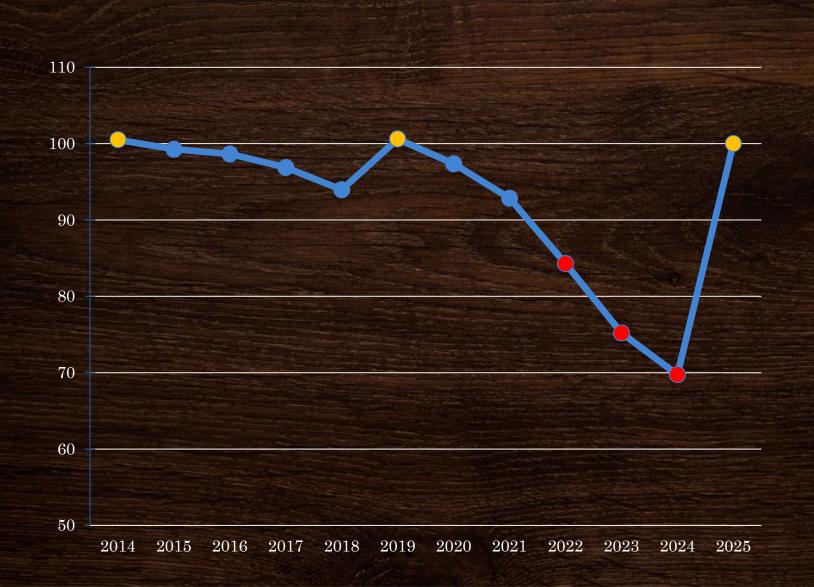
- The relationship between the assessed value and equalized value of all taxable property within a municipality.
- -Assessment Ratio = Assessed Value ÷ Equalized Value

# AN EXAMPLE OF ASSESSED AND FAIR MARKET VALUES EFFECT ON THE AVERAGE ASSESSMENT RATIO

ASSESSED VALUE LAND 25,100	ASSESSED VALUE IMPROVEMENTS 100,200	TOTAL ASSESSED VALUE 125,300	AVERAGE ASSMT. RATIO 0.697404762	NET ASSESSED VALUE RATE  0.02489869 (Does NOT reflect credits)
ESTIMATED FAIR MARKET VALUE LAND 36,000	ESTIMATED FAIR MARKET VALUE IMPROVEMENTS 143,700	TOTAL ESTIMATED FAIR MARKET VALUE 179,700	A star in this box means uppaid prior year taxes.	School taxes also reduced by school levy tax credit 226.34



# ASSESSMENT RATIOS FOR THE PAST DECADE



# AN EXAMPLE OF ASSESSED AND FAIR MARKET VALUES & A COMPARISON OF ACTUAL AND MODELED TAX RATES

ASSESSED VALUE LAND 25,100	ASSESSED VALUE IMPROVEMENTS 100,200	TOTAL ASSESSED VALUE 125,300	AVERAGE ASSMT. RATIO 0.697404762	NET ASSESSED VALUE RATE  0.02489869  (Does NOT effect credits)
ESTIMATED FAIR MARKET	ESTIMATED FAIR MARKET	TOTAL ESTIMATED	A star in this box means unpaid prior year taxes.	School taxes also reduced
VALUE LAND	VALUE IMPROVEMENTS	FAIR MARKET VALUE		by school levy tax credit
36,000	143,700	179,700		226.34

	Assessed Value	Tax Rate
Pre Revaluation:	\$3,078,504,300	0.02489869
Post Revaluation:	\$4,669,096,700	0.01639572 (For Illustration/Not Actu

## REAL PROPERTY DATA

# AVERAGE CHANGE FROM THE 2025 REVALUATION IS +53.8%

- +67% FOR RESIDENTIAL PROPERTIES
- +32% FOR COMMERCIAL PROPERTIES

# AVERAGE RESIDENTIAL ASSESSMENT AFTER:

- 2019 REVAL WAS: \$137,400
- 2025 REVAL IS: \$233,400

## TAX LEVY

- ➤ \$34,354,217 <u>Before</u> Revaluation
- $\gt$  \$34,354,217 After Revaluation
- YOU set the tax levy
- Assessments <u>determine the share</u> for each property owner

## EARLY FEEDBACK ON SOCIAL MEDIA

- "I've heard (through the grapevine) property taxes could go up as much as 40%."
- "My house is old and needing work, if my property taxes don't go down I'll know what's really going on. They need to stop or they'll be dealing with a lot more homeless people."
- "I think you can fight your increase on your property tax."
- They no the cost is up on everything so they want to make more money to that why there revaluation going on its a sad world. We will be taxed out of our house. I have to pay for half of the lead pipes they are forcing me to replace. That's just street to house."

- Conduct Open Book
  - May 12 16
- Convene Board of Review
  - > August 13



2025 REVALUATION NOTICES HAVE BEEN MAILED....WHAT HAPPENS NOW?



Our typical staffing consists of 3 full-time individuals that are located in-house. We have doubled staffing for the Open Book process.



# WHAT IS OUR AVAILABILITY FOR QUESTIONS?

- During normal business hours on weekdays
- Between 04/23 & 05/11 we are available via phone, email and by special appointment only.
- 05/12 through 05/16 in-person Open Book meetings take place on the 1<sup>st</sup> floor at the City-County building.
- 05/16 through 08/12 we are available via phone, email and by special appointment only.

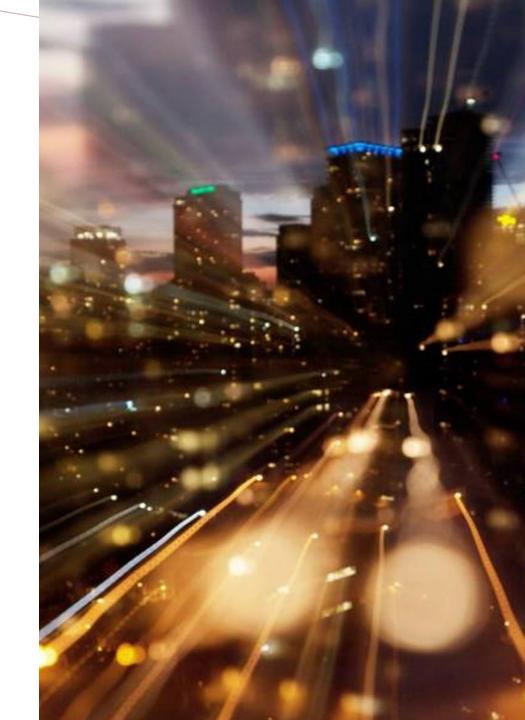
# THE POWER OF COMMUNICATION

Our ability to communicate effectively will leave a lasting impact on our residents

Effective communicating involves not only delivering a message but also active listening

We want to make sure residents are better informed about the process and understand their new assessed value

At the end of the day, we may agree to disagree or have a different opinion, but we want to make sure the resident had a positive experience with our department



# WHAT SHOULD I EXPECT OUT OF THE OPEN BOOK PROCESS?

- Informal process
- We will relay information about the general revaluation process
- We will be active listeners
- Sharing of information (PRC's, Sales)

- Consider documentation that residents provide and review for potential impact to assessed value.
- Mail follow up letters to residents informing them of the outcome of our Open Book reviews no later than 07/13
- Respond to any questions after the 07/13 mailing

# WHAT IF I WANT TO APPEAL MY NEW ASSESSED VALUE TO THE BOARD OF REVIEW?

#### Filing deadline

- File a Board of Review Objection Form with the City Clerk at least 48 hours before the 08/13 Board of Review meeting.
- Give notice of intent to appear before the Board of Review with the City Clerk at least 48 hours before the 08/13 Board of Review meeting and fill out the Board of Review Objections Form during the first 2 hours of the 08/13 Board of Review meeting.

Clerk will reach out and schedule a time for you to appear

- Formal process
- Burden of proof falls on the property owner to demonstrate that their assessment is incorrect

#### Resident and Assessor swore in

 Both provide oral testimony with supporting documentation as to their opinions of value. BOR members act as Judge and Jury

BOR makes decision based on testimony they heard

Resident then provided with BOR's notice of decision

Resident can further the appeal to the DOR or Circuit Court