

**Town of Merton**  
**Board of Review**  
Minutes of August 14, 2023

Present: Chairman Klink, Supervisor Herrick, Morris, Olson, Fleming, Clerk Hann and Assessor Ray Koscak from Grota Appraisals/Catalis.

- Call to order by Chairman Klink at 4:00 p.m. by roll call vote.
- Selection of Chairman for 2023 Board of Review - A motion to nominate Tim Klink as Board of Review Chairman was made by Morris/Herrick. Motion carried.
- Selection of Vice Chairman for 2024 Board of Review - A motion to nominate Jim Olson as Board of Review Vice Chairman was made by Herrick/Klink. Motion carried.
- Selection of Board of Review Clerk for 2019 Board of Review - A motion to nominate Donna Hann as Board of Review Clerk was made by Flemings/Herrick. Motion carried.
- Clerk Hann stated one member has completed the mandatory training requirements and one member had training last year. She verified that the Member Training Affidavit has been filed with the Department of Revenue. Clerk Hann also verified that the Town has an ordinance for confidentiality of income & expenses.
- Examination of the roll was done by board members.
- Assessor Koscak reviewed the 2023 Summary of Reasons for Change from the 2022 Assessment Roll to the 2023 Assessment Roll. He also presented the board with recent sales of properties in the Town.
- Clerk Hann stated there were no cases to call at the present time.
- Assessor Koscak answered questions from the board on the assessment roll.
- Discussion followed on doing a market update on the assessment roll for the future. The 2023 tax roll's Average Assessment Ratio is expected to drop to 67%. The State requirement is to be between 90% and 110%. Assessor Koscak stated that his firm is booked for 2024 for a revaluation but stated that one could be done in 2025.
- The board continued to review the assessment roll and recent sales with Assessor Koscak answering questions for the board.
- A motion was made to adjourn the board of adjustment at 6:00p.m. by Fleming/Olson. Motion carried.

Adjourned at 6:05p.m.

Respectfully Submitted,

Donna Hann  
Town Clerk