

**Affidavit of Attendance**

County of \_\_\_\_\_  
State of Wisconsin

I, \_\_\_\_\_ {*your name*}, being first duly sworn do hereby state as follows:

1. That this affiant participated in Board of Review training on behalf of the  
Town/Village/City \_\_\_\_\_ County of \_\_\_\_\_

2. That this affiant is or is not (circle one) a member of the Board of Review of said town/village/city.

3. That this affiant met the certified training requirement on the \_\_\_\_ day of \_\_\_\_\_, 2016 by:

- Viewing the 2015-2016 Training Video and completing the Exam
- Attending a Board of Review training by \_\_\_\_\_, who has been certified to teach by the Department of Revenue, and completing the Exam

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
(*Your signature*)

Subscribed and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
City, Town or Village Clerk or Town Chairperson,  
or Notary Public  
My commission ends \_\_\_\_\_

*(Give to town, village or city clerk with completed exam to retain on file for next two years.)*

*Note: Persons swearing to false information are subject to criminal fines or jail under § 946.32 and the Board of Review hearing and deliberations may be found invalid.*

Name \_\_\_\_\_

To be attached to the affidavit of attendance, which is to be filed with the clerk.

## Board of Review Exam

Please place a check by the true statement after each question.

**1. Can a Board of Review member who is a licensed appraiser or a licensed real estate agent present sworn oral testimony at a Board of Review hearing?**

- a. Yes, if they are sworn in.
- b. Yes, if they are an expert.
- c. Yes, if the Board of Review member is really smart.
- d. Yes, all of the above.
- e. No, Board of Review members cannot present sworn oral testimony at a Board of Review hearing, unless they remove themselves from the Board of Review for the hearing and appear as a witness at the request of the property owner or the assessor, but even this is not recommended.

**2. Can a Board of Review member use the training materials at a Board of Review hearing?**

- a. No, the Board of Review members should memorize all of the training materials prior to the hearing.
- b. Yes, if there is a need to refer to the same.
- c. Yes, because there will be a test after all the Board of Review hearings are concluded.
- d. No, because the property owner will think the Board of Review members are stupid.
- e. No, because the State law requires training and at least one Board of Review member already knows everything.

**3. If one or more of the Board of Review members do not like what the municipal assessor has done, the Board of Review should:**

- a. Tell the municipal assessor what to do.
- b. Read the State Assessment manual and redo the municipal assessor's work.
- c. Ask the property owner what should be done.
- d. The Board of Review members cannot tell the municipal assessor how to perform the statutory duties. The Board of Review jurisdiction is limited by State law to the following: *Carefully examine the roll and correct all apparent errors in description or computations; and shall add all omitted property. The Board shall not raise or lower the assessment of any property except after hearing.*
- e. Ask the trained Board of Review members to do the municipal assessor's work.

(Exam continued next page)

**4. Does the objecting property owner have to have an opinion of the subject property's value?**

- a. No, that is the municipal assessor's job.
- b. No, the property owner just needs to show up.
- c. No, that is the Board of Review members' job.
- d. Yes, the Courts have said that a property owner cannot contest the value of the subject property as established by the municipal assessor unless the property owner has an opinion of the subject property's value.
- e. Yes, because the property owner has to be an expert regarding the subject property.

**5. Under the concept of due process must the Board of Review Chairperson let the property owner present the case anyway the property owner wants to present the case?**

- a. Yes, as long as the property owner only takes 10 minutes to present the case.
- b. Yes, as long as the property owner does not repeat things.
- c. Yes, because the Board of Review members are there to listen.
- d. No, the Board of Review Chairperson is required to run the hearing, maintain order and the Board shall allow a sufficient amount of time for a hearing to permit the taxpayer and assessor to present their evidence.
- e. No, the property owner must follow very specific procedures.

**6. During the deliberation, the Board of Review members can talk to each other privately?**

- a. Yes, how else will they be able to decide the case.
- b. No, all aspects of the Board of Review proceedings are required to always be open to the public.
- c. Yes, how else will they be able to complain about the property owner or assessor without insulting them.

**7. Evidence that is acceptable at the hearing include:**

- a. Oral sworn testimony taken at the hearing submitted by the property owner.
- b. A written appraisal if the appraiser is present at the hearing and testifies under oath.
- c. Oral sworn testimony taken at a prior hearing.
- d. What friends tell you.
- e. All of the above.
- f. a and b above.

**8. Under the law, the Board shall presume that:**

- a. The municipal assessor is setting the value on the subject property too high.
- b. The property owner is setting the value on the subject property too low.
- c. The Municipal Clerk knows everything.
- d. The municipal assessor's valuation is correct.

*(Exam continued next page)*

**9. The Board of Review does not have to hear a case unless the difference between the assessed value and property owners alleged value is at least:**

- a. 5%
- b. 10%
- c. 12%
- d. 15%
- e. All case should be heard, if properly filed, regardless of the % difference.

**10. The Board shall provide the property owner with notice of personal delivery, or by mail, return receipt requested of the amount of:**

- a. The taxes for the subject property.
- b. The equalized value on the subject property.
- c. The amount of the assessment as finalized by the Board.
- d. An explanation of appeal rights and procedures.
- e. c and d.

**11. The Board of Review has jurisdiction over and therefore can hear cases on the following:**

- a. The value of personal property.
- b. The value of real property.
- c. The classification of the property.
- d. Whether a property is exempt from taxes.
- e. All of the above.
- f. a, b, and c above.

**12. What should the Board of Review do at their "first meeting"?**

- a. Play cards.
- b. Talk about municipal business.
- c. Gossip about the property owners.
- d. Eat really good food.
- e. Perform the Board's statutory duties which include:
  1. Receipt of the assessment roll and sworn statements from the clerk
  2. Be in session at least two (2) hours for taxpayers to appear and examine the assessment roll and other assessment data
  3. Schedule hearings for each written objections property filed
  4. Shall review requests for waiver of the 48-hour notice
  5. May hear any written objections if proper notice or waivers given

*(Exam continued next page)*

**13. An arm's length transaction means that the sale meets certain conditions including:**

- a. Exposure to the open market for a period of time typical of the turnover time for the type of property involved.
- b. The presumption that both buyer and seller are knowledgeable about the real estate market.
- c. The presumption that buyer and seller are knowledgeable about the uses, present and potential, of the property, and are aware of any significant defects associated with the property.
- d. Both buyer and seller have entered the market willingly, with neither party being compelled to act.
- e. Payment for the property is in cash, or typical of normal financing and payment arrangements prevalent in the market for the type of property involved.
- f. All of the above.

**14. The Rules of Best Evidence deals with:**

- a. Deals with who is the best presenter at the hearing.
- b. Deals with who follows the rules at the hearing.
- c. Deals with what has been determined by the Courts to be the best evidence as follows:  
*In determining the value, the Board shall first consider recent arm's-length sales of the property to be assessed if according to professionally acceptable appraisal practices those sales conform to recent arm's-length sales of reasonably comparable property; second, if there is no such sale of the subject property, the Board shall consider recent arm's-length sales of reasonably comparable property; and thirdly, if there are no such comparable sales, the Board shall consider all factors that, according to professionally acceptable appraisal practices, affect the value of the property to be assessed.*
- d. Deals with who is best dressed at the hearing.

**15. What are the benefits of completing a finding of fact and decision document?**

- a. The Board of Review will have a more complete record if reviewed by a court upon appeal.
- b. Helps the Board of Review make decisions based on the evidence in the record.
- c. The Board of Review's decision is more apt to be within the law.
- d. Assists the clerk in preparing the notice of determination for the property owner and the summary of BOR proceedings.
- e. All of the above.

***Thank you! Remember to attach your completed exam to your Affidavit of Attendance and give to your clerk.***