***2023 Board of Review Training Handbook Forms and Notices***

*These materials are provided to assist a municipality in utilizing the printed forms contained in the 2023 Board of Review Training Handbook.*

*They are intended to set forth general information on the Board of Review. This information does not constitute legal advice. You should contact your local government’s legal counsel for specific advice.*

***Use of these documents needs to be only done in conjunction with your municipal attorney’s review and approval.***

*Provided Forms and Notices*

* *2023 BOR Exam*
* *2023 Affidavit of* Board of Review - Affidavit of TrainingParticipation
* *Sample Board of Review First Meeting Agenda*
* *Findings of Fact, Determinations and Decision Information & Form*
* *Board of Review Two-Hour Meeting Notices*

1. *Sample Notice - Assessment Roll is open for Examination and Open Book*
2. *Sample Notice - Board of Review Two-Hour Meeting*
3. *Sample Combined Notice - Assessment Roll is Open for Examination and Open Book; Board of Review Two-Hour Meeting*
4. *Sample Notice - Meeting to Adjourn Board of Review to later date when the date for the Two-Hour Meeting is known*
5. *Sample Notice - Meeting to Adjourn Board of Review to later date when the assessment roll completion date is unknown*

* *Board of Review Sample Ordinances and Policies*
  + *Sample Ordinance - Appoint Alternate Members for Board of Review*
  + *Sample Ordinance - Confidentiality of Income and Expenses*
  + *Sample Policy - Procedure for Sworn Telephone or Written Testimony Requests*
  + *Sample Policy - Procedure for Waiver of Board of Review Hearing Requests*

#### Sample Revaluation Notice

**2023 BOR Exam**

**1. The Purpose of the Board of Review (BOR) is to:** *(Select all answers that apply)*

* 1. Provide a mechanism for a property taxpayer to contest their property’s assessed value.
  2. Based on sworn testimony, determine whether to uphold the Assessor’s valuation.
  3. Review the Tax Roll for mistakes, errors, and completeness.
  4. Conduct other business when no one attends the first Two Hour Meeting or between hearings.

1. **A Property Taxpayer has the absolute right to contest their property’s assessed valuation**. *(Select all answers that apply)*
   1. Always true – regardless of the circumstances.
   2. True, if the *“Objection to Real Property Assessment”* form is properly completed and timely filed.
   3. True, if the BOR waives the 48-hour notice requirement under its waiver policy.
   4. False.
   5. True, only when the Assessor is wrong.
2. **A Property Taxpayer can request the BOR waive its right to hold a hearing so that the taxpayer can take its complaint directly to the district court.** *(Select all answers that apply)*
   1. True – regardless of the circumstances.
   2. True, unless the BOR denies a request for a BOR hearing waiver.
   3. False.
   4. True, but only when the Assessor is wrong.

1. **Must the BOR meet within 45 days starting on the 4th Monday in April and adjourn to a later date if the assessment roll is not completed?** *(Select all**answers that apply)*
   1. Yes.
   2. No.
   3. Yes - when the BOR meeting has been properly noticed (Class One and separate Open Meeting Law notice), and the meeting date is known or unknown.
   4. Yes – if the chair and clerk attend the BOR meeting to adjourn to a later date.
2. **The BOR's *primary* duties include:** *(Select all answers that apply)*
   1. Adjusting assessments when proven incorrect by sworn written or oral testimony.
   2. Reviewing the assessment roll for omitted property and double assessments.
   3. Giving an objector notice of their appeal rights.
   4. Review the preceding year’s issued building permits to ensure that the municipal assessor has dealt with them appropriately.
   5. Correcting any errors or omissions in assessment roll descriptions or calculations.
   6. Review the proceeding year’s issued razing permits to ensure the municipal assessor has dealt with them appropriately.
   7. Re-doing the work of the municipal assessor.

**2023 BOR Exam *(continued)***

1. **First Two-Hour Meeting** - **Which of the following duties are performed at the statutorily required "two-hour minimum" meeting of the BOR:** *(Select all answers that apply)*
   1. Select a chairperson and vice-chairperson.
   2. Verify that at least one BOR member meets the mandatory training requirements under state law.
   3. Verify that the municipality or county has an ordinance for the confidentiality of income and expense information provided to the assessor under state law.
   4. Gossip about the objectors.
   5. Receive the assessment roll and sworn statements from the BOR clerk.
   6. Examine the roll, correct description, or calculation errors, add omitted property, and eliminate double-assessed property.
   7. Certify all corrections of errors under state law.
   8. Verify with the municipal assessor that open book changes are included in the assessment roll.
   9. Be in session for at least two hours.
   10. Talk about non-BOR municipal business.
   11. Allow taxpayers to examine assessment data.
   12. Schedule hearings for written objections.
   13. During the first two hours, consider and possibly grant:
       * Waivers of the required 48-hour notice of intent to file an objection if there is good cause.
       * Requests for waiver of the BOR hearing, allowing the property owner an appeal directly to the circuit court.
       * Requests to testify by telephone or submit a sworn written statement.
   14. Hear written objections if notice was given by the BOR to the objector and assessor at least 48 hours earlier or if both waive the 48-hour notice requirement.
   15. Create a new hearing schedule for written objections filed but not heard.
   16. Play cards.
   17. Eat delicious food.
2. **Which of these statements about the Clerk’s BOR Duties are true?** *(Select all answers that apply)*
   1. Be an automatic member of the BOR.
   2. The clerk introduces each case and reads basic information into the record.
   3. The clerk swears in all witnesses.
   4. The clerk handles all notices.
   5. The clerk maintains the BOR meeting recording and minutes.
   6. The clerk ensures that each BOR member has their favorite beverage when attending a BOR meeting or hearing.
3. **Which of these statements about the Assessor’s BOR Duties are correct?** *(Select all answers that apply)*
   1. The Assessor can be a Board of Review member.
   2. The Assessor advises the BOR on all matters before the Board
   3. The Assessor must attend the Open Book meeting.
   4. The Assessor must attend the two-hour meeting.
   5. The Assessor must attend any meetings to adjourn to a later date (known or unknown).
   6. The Assessor must attend all BOR hearings.
   7. The Assessor presents valuation evidence at the BOR hearing for any property assessment objection.
   8. When all the testimony is over, the Assessor may give advice and pointers to help the Board.

**2023 BOR Exam *(continued)***

1. **Which of these statements about the Assessor’s Valuation are correct?** *(Select the best answer that applies)*
2. The Assessor’s property valuation is presumed to be correct and binding on the Board of Review if there is no sworn evidence showing it to be incorrect.
3. The Assessor may correct a property assessment during the Open Book or notify the BOR of the issue at the First Two Hour Hearing.
4. All of the above.
5. **Which of these statements about the Chair’s BOR Duties are true?** *(Select all answers that apply)*
   1. The Chair conducts each meeting or hearing in an orderly and legal manner.
   2. The Chair should use the “*First Meeting Agenda*” form to keep the BOR on track.
   3. The Chair may state their non-factual opinion on any objection case.
   4. For each Objection Hearing, the Chair briefly outlines the hearing procedures.
   5. The Chair monitors the BOR's activities and ensures that the BOR stays within its legal role as a quasi-judicial body.
   6. At an objection hearing, the Chair should use the *“Findings of Fact, Determination, and Decision”* form or similar document.
   7. The Chair shall allow any BOR member to state their non-factual opinion on any objection case.
6. **At the BOR hearing, the BOR acts as a quasi-judicial body; in doing so:** *(Select all answers that apply)*
7. Board members decide solely on the sworn evidence presented to them.
8. Board proceedings are recorded, and findings of fact and a decision are made, with the objector receiving a notice of determination.
9. Board members may discuss upcoming cases with friends and local real estate experts to gather their own information before hearings.
10. Board of Review members are permitted to freely discuss the case evidence with each other during a hearing.
11. **How many members of the BOR must attend the statutorily required "2-hour minimum" meeting of the BOR?** *(Select all answers that apply)*
    1. At least two BOR members or BOR alternates if the BOR has seven members.
    2. At least three BOR members or BOR alternates if the BOR has seven members.
    3. A quorum of the BOR members or BOR alternates if the BOR has less than seven members.
    4. At least four BOR members or BOR alternates if the BOR has seven members.
12. **Best Evidence used when deciding a property owner’s assessment objection includes:** *(Select all answers that apply)*
    1. Real estate broker Multiple Listing Service property information.
    2. A loan appraisal from a lending institution.
    3. Recent arms-length sales of reasonably comparable properties.
    4. On-line app valuation(s).
    5. A property valuation (sworn written or oral testimony) completed by a person with a certified general appraiser license as of January 1, 2023.

**2023 BOR Exam *(continued)***

1. **Are BOR meetings open to the public?** *(Select all answers that apply)*
2. Yes, BOR meetings are always open to the public.
3. Yes, but the BOR may go into a closed session as long as no formal action is introduced, deliberated on, or adopted during the closed session.
4. Yes, but the BOR may go into closed session if BOR members need to receive confidential legal advice from the municipal attorney.
5. No, Only BOR members, the BOR clerk, the municipal attorney, the assessor, the objector, the objector's attorney, and the witnesses may be at the meeting.
6. **How many members of the BOR must attend the training?** *(Select all answers that apply)*
   1. All the members of the BOR must attend BOR training every year.
   2. All the members of the BOR must attend BOR training every two years.
   3. At least one member of the BOR must attend BOR training every year.
   4. At least one member of the BOR must attend the BOR training every two years.
   5. The BOR Clerk must attend training every year.
   6. The BOR Chair must attend training every year.

**-- End of BOR Exam --**

**Remember to attach your completed Exam to your**

**Affidavit of Attendance and give them to your clerk.**

**Board of Review**

**Affidavit of Training Participation**

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 of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ County (*your home county*).
2. That this affiant is or is not (*circle one*) a member of the Board of Review of said town/village/city (*circle one*).
3. That on the \_\_\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 2023, this affiant met the certified training requirement by (circle the correct responses):

* Viewing either the 2023 How to Conduct a BOR First Meeting or 2023 How to Conduct a BOR Hearing Video
* Attending a BOR training by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, who has been certified to teach by the Wisconsin Department of Revenue.

***AND***

* Providing a completed BOR exam to accompany this affidavit.

Dated this \_\_\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 2023.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(*Your signature*)

Subscribed and sworn before me this \_\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 2023.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

City/Town/Village Clerk, Town Chairperson, or Notary Public (*circle one*)

My commission ends \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**NOTES:**

• *Persons swearing to false information are subject to criminal fines or jail under Wis. Stat. § 946.32,*

*and the Board of Review hearing and deliberations may be found invalid.*

• *Give to the town, village, or city clerk with the completed exam to retain on file.*

***Town / Village / City* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ BOARD OF REVIEW**

**Day / Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, \_\_\_\_\_ 2023**

***Time* \_\_\_\_\_\_\_ *AM / PM* to \_\_\_\_\_\_\_AM /** **PM**

**(*must be in session for a minimum of 2 hours***

***Location* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *Building name (if any)***

***\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_\_\_Address, City, State, & Zip***

**Agenda**:

1. Call Board of Review (BOR) to order.
2. Roll Call.
3. Confirmation of appropriate BOR and Open Meetings notices.
4. Select a Chairperson for BOR.
5. Select a BOR Vice-Chairperson.
6. Verify that at least one BOR member has met the annual mandatory training requirements.
7. Verify that 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)).
8. Review of new laws.
9. Adoption of amendment to policy regarding the procedure for sworn telephone testimony and sworn written testimony.
10. Adoption of policy regarding the procedure for waiver of BOR hearing requests.
11. Filing and summary of Annual Assessment Report by Assessor's Office.
12. Receipt of the assessment roll by the Clerk from the Assessor.
13. Receive the Assessment Roll and sworn statements from the Clerk.
14. Review the Assessment Roll and perform statutory duties:
    1. Examine the roll,
    2. Correct description or calculation errors,
    3. Add omitted property, and
    4. Eliminate double assessed property.
15. Discussion/Action - Certify all corrections of error under state law (Wis. Stat. § 70.43).
16. Discussion/Action - Verify with the Assessor that open book changes are included in the assessment roll.
17. Allow taxpayers to examine assessment data.
18. During the first two hours, consideration of:
    1. Waivers of the required 48-hour notice of intent to file an objection when there is good cause,
    2. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court,
    3. Requests to testify by telephone or submit a sworn written statement,
    4. Subpoena requests, and
    5. Act on any other legally allowed or required BOR matters.
19. Review Notices of Intent to File Objection.
20. Proceed to hear objections, if any, and if proper notice/waivers given, unless scheduled for another date.
21. Consider/act on scheduling additional BOR Date(s).
22. Adjourn (to a future date if necessary).

\_\_\_\_\_\_\_\_\_\_\_\_\_ *Name*, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*Title*,

*Town/City/Village* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Posted on *Month / Date*  \_\_\_\_\_\_\_\_\_\_, \_\_\_, 202 \_\_\_

**NOTICE:** UPON REASONABLE NOTICE, EFFORTS WILL BE MADE TO ACCOMMODATE THE NEEDS OF DISABLED INDIVIDUALS THROUGH APPROPRIATE AIDS AND SERVICES. IF A PERSON WITH A DISABILITY REQUIRES THAT THE MEETING BE ACCESSIBLE OR THAT MATERIALS AT THE MEETING BE IN AN ACCESSIBLE FORMAT, CALL THE \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_CLERK'S OFFICE AT LEAST 48 HOURS IN ADVANCE TO REQUEST ADEQUATE ACCOMMODATIONS. TEL: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_.

2023 BOR Materials Introduction

**Findings of Fact, Determinations and Decision Form**

The following Findings of Fact, Determinations and Decision form is for the BOR Chair to use for each property assessment appeal. As noted in the BOR videos, it is very important to create a full and complete record that will aid any potential judicial review.

Using this form will ensure BOR Hearing transparency and fairness and help defend the municipality in the event of a taxpayer improper action claim.

The BOR Chair should use this form exactly as printed. This will create a full and complete record of how the BOR met its statutory obligations in reviewing each property assessment appeal and how the BOR made its assessment appeal decision.

Remember to use a separate Findings of Fact, Determinations, and Decision form for each individual property assessment appeal.

***Town/Village/City* of**

**Board of Review**

### Findings of Fact, Determinations and Decision 1F\*

* *Board of Review (BOR) Assessment Appeal Hearing must be held in open session*
* *The BOR should make its decision only on the evidence presented.*
* *The BOR can hear the appeal immediately or at another time lf later advise the taxpayer as to the deliberation date and time.*
* *Complete the decision part of this form immediately after the case is decided*
* *The BOR clerk can participate in completing this form*

1. PROPERTY IDENTIFICATION AND FINDINGS OF FACT

ASSESSMENT YEAR: 202 Tax Key Number: Personal Property Account Number (if applicable) Property Address: Property Owner: Mailing Address: January 1, 202 Assessment Value:

Land: Improvements: Total:

Hearing Date: Time:

Objector Received written confirmation of Hearing Date: Yes: No: (***or***) Both Objector and Assessor waived 48 hour notice of hearing:

Note: ***Taxpayer must have filed written objection before or at Board of Review***. Check one:

Timely notice of "Intent to File an Objection" was provided by objector to clerk (either in writing or orally) at least 48 hours prior to first full session of Board of Review

***Or***

Waiver was granted by Board of Review for:

Good Cause, ***or***

Extraordinary Circumstances

Board members present:

Board Members removed (if any):

Board Counsel Present:

Property Owner/Objector's Attorney or Representative:

Board Members with certified training (must have at least one):

1. TESTIMONY

The following individuals were sworn as witnesses by the Board of Review Clerk (include Property Owner/Objector or his/her Representative, if testifying, and Assessor):

* 1. **Sworn testimony by Property Owner/Objector**  included:
     1. A recent sale of the subject property: Yes No

If yes: The subject property was sold for $

Date of sale

* + 1. Recent sales of comparable properties: Yes No

If yes: A total number of other properties were presented.

Addresses of other properties:

* + 1. Other factors or reasons (if presented): Yes No

If yes: List of summary factors or reasons presented by Property owner/objector (if evidence presented only available to one side, list corroboration of that evidence):

* 1. **Sworn testimony on behalf of Property owner/objector was presented by following other witnesses** (if any):

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Summary of testimony of other witnesses for objector (if any):

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

* 1. **Sworn testimony by Assessor** included:
     1. Estimated level of assessment for the current year is %.
     2. A recent sale of the subject property: Yes No

If yes: The subject property was sold for $

Date of sale

* + 1. Recent sales of comparable properties: Yes No

If yes: A total number of other properties were presented.

Addresses of other properties:

* + 1. Other factors or reasons (if presented): Yes No

If yes: List of summary factors or reasons presented by Assessor:

* 1. **Sworn testimony** (if any) **on behalf of the Assessor was presented by**:
  2. **Summary of testimony of other witnesses for Assessor** (if any):

1. DETERMINATIONS
   1. The Assessors estimate level of assessment oOF f the municipality has been determined to be %

*The relationship between the assessed value and the equalized value of non-manufacturing property minus corrections for prior year over or under charges within a municipality – town, city or village. For example, if the assessed value of all property subject to property tax in the municipality is $2,700,000 and the equalized value (with no prior corrections) in the municipality is $3,000,000 then the “assessment level” is said to be 90% ($2,700,000 / $3,000,000 = .90 or 90%)*

* 1. **The board finds that there was a *recent sale of the subject property.*** Yes No
     1. The sale was an arms-length transaction. Yes No
     2. The sale was representative of the value as of January. Yes No
     3. The board finds that the sale supports the assessment. Yes No
     4. If all answers are 'yes.' Yes No

d1. What is the sale price?

d2. What if any adjustments, based on the evidence presented, should be made for such

considerations as time between the date of sale and the January 1 assessment date, non-market class value in the selling price (ag-use value and fractionally assessed classes), and/or other physical changes that occurred to the property between the sale date and the January 1 assessment date?

d3. What is the full taxable value?

*lf responses in 2 through 2c were "yes," upon completion of the section proceed to section D, Decision, check all that apply and determine the assessed value.*

* 1. **The Board of Review finds that there are *recent sales of comparable properties***: Yes No

If yes, answer the following:

**Property Owner**

* + 1. Did the Property Owner present testimony of recent sales of comparable properties in the market area? Yes No
    2. If yes, were the attributes satisfactorily adjusted for their differences from the subject and their contribution to value? Yes No

**Assessor**

* + 1. Did the Assessor present testimony of recent sales of comparable properties in the market area? Yes No
    2. If yes, were the attributes satisfactorily adjusted for their differences from the

from the subject and their contribution to value? Yes No

**Conclusion**

* + 1. LIST THE PROPERTIES AND VALUES THAT THE BOARD OF REVIEW RELIES ON TO MAKE ITS DETERMINATION AS TO FAIR MARKET VALUE:
  1. **The Board of Review finds that *the assessment should be based on other factors:*** Yes No

If Yes, list the factors that the Board of Review relies on to make its determination as

to fair market value:

What was the most credible evidence presented:

1. **DECISION** (Motion must be made and seconded)
   1. **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Moves: Exercising its judgment and discretion, pursuant to Wis. Stat. § 70.47(9)(a), the Board of Review by majority and roll call vote hereby**

**determines, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Seconds,** *{mark all that apply below)*

* That the Assessor's valuation is correct;
* That the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual;
* That the Assessor presented evidence of the proper classification of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual;
* That the proper use values were applied to the agricultural land;
* That the proper fractional assessments were applied to undeveloped land and agricultural forest land classifications;
* That the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;
* That the Assessor's valuation is reasonable in light of all the relevant evidence;
* And sustains the same valuation as set by the Assessor.
* It is not relevant to present assessments of other properties as a basis for the market value of the appeal property (in certain cases).

***OR***

* 1. **Moves: Exercising its judgment and discretion, pursuant to Wis. Stat. § 70.47(9)(a), the Board of Review by majority and roll call vote hereby Determines,:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Seconds,** *{mark all that apply below*
* That the Assessor's valuation is incorrect;
* That the property owner has presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;
* That the property owner's valuation is reasonable in light of the relevant evidence;
* That the full value of the property is:

Land: Improvements: Total:

* That the level of assessment of the municipality is at: %
* And hereby sets the new assessment at:

Land: Improvements: Total:

**I,**  **, Clerk of the Board of Review, do hereby certify that the members of the Board of Review voted as follows:**

|  |  |  |
| --- | --- | --- |
| Name of Board of Review Member: | Yes | No |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | \_\_\_\_\_ | \_\_\_\_\_ |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | \_\_\_\_\_ | \_\_\_\_\_ |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | \_\_\_\_\_ | \_\_\_\_\_ |
|  |  |  |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | \_\_\_\_\_ | \_\_\_\_\_ |
|  |  |  |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | \_\_\_\_\_  \_\_\_\_\_  \_\_\_\_\_ | \_\_\_\_\_  \_\_\_\_\_  \_\_\_\_\_ |

**to adopt these Findings of Fact, Determination and Decision on this**

**day of**  **, 202**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Clerk of Board of Review

***\**** *This sample script was originally prepared by John P. Macy of M****unicipal*** *Law and Litigation Group, S.C., (262)548-1340, and was reviewed and modified by Rick Stadelman of the Wisconsin Towns Association and the Office of Technical & Assessment Services of the Wisconsin Department of Revenue.*

**City/Town/Village of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Notice of Intent to File Objection with the Board of Review**

I, , as the property owner or agent for (*insert property owner's name or strike*) with an address of hereby give notice of intent to file an objection on the assessment for the following property:

(*insert the address of subject property*) for the 202 Assessment Year in the Village of Macy.

This Notice of Intent is being filed (*please mark one*):

* at least 48 hours before the Board of Review's first scheduled meeting. (Sundays and Legal Holidays do not count as part of the 48 hour time frame.)
* less than 48 hours before the start of, but not later than the first two hours of, the Board of Review's first scheduled meeting (*please complete Section A*).
* after the first two hours of the Board of Review's first scheduled session, but no later than the end of the fifth day of the session or, if the session is less than five days, the end of the final day of the session (*please complete Section B*).

**Filing of this form does not relieve the Objector from the requirement of timely filing a fully completed written objection on the proper form with the Board of Review Clerk.**

(*Name*)

(*Date*)

Received by:

Date: Time:

**Section A:** The Board of Review shall grant a waiver of the 48-hour notice of an intent to file a written objection if a property owner who does not meet the notice requirement appears before the Board of Review during the first two hours of the meeting, SHOWS GOOD CAUSE FOR FAILURE TO MEET THE 48-HOUR NOTICE REQUIREMENT AND FILES A WRITTEN OBJECTION. My good cause is as follows:

**Section B:** The Board of Review may waive all notice requirements and hear the objection even if the property owner fails to provide written or oral notice of an intent to object 48 hours before the first scheduled meeting, and fails to request a waiver of the notice requirement during the first two hours of the meeting, if the property owner appears before the Board of Review at any time up to the end of the fifth day of the session, or up to the end of the final day of the session if the session is less than five days, and FILES A WRITTEN OBJECTION PROVIDING EVIDENCE OF EXTRAORDINARY CIRCUMSTANCES. Proof of my extraordinary circumstances is as follows:

**A WRITTEN OBJECTION ON THE PROPER FORM MUST BE PROPERLY FILED WITH THE BOARD OF REVIEW CLERK.**

*This sample was originally prepared by John P. Macy of Municipal Law and Litigation Group, S.C., {262)548-1340, and was reviewed and modified by Rick Stadelman {now retired, formerly of the Wisconsin Towns Association), as well as the Office of Technical and Assessment Services of the Wisconsin Department of Revenue.*

#### Board of Review Meeting Notices General Information

This section contains sample forms for the various types of Board of Review (BOR) Notices:

* + 1. Sample Notice - Assessment Roll is Open for Examination/Open Book (Page 52)
    2. Sample Notice - Board of Review Two-Hour Meeting (Pages 53-55)
    3. Sample Combined Notice - Assessment Roll is Open for Examination/Open Book and Board of Review Two-Hour Meeting (Pages 56-58)
    4. Sample Notice - Meeting to Adjourn Board of Review to Later Date when the date for the Two-Hour Meeting is known (Pages 59-60)
    5. Sample Notice - Meeting to Adjourn Board of Review to Later Date when the assessment roll completion date is unknown (Page 61)

A Board of Review Notices Timeline graphic is available, as well (Page 62).

**General Information NOTES**

*Each of the following sample notices were prepared by John P. Macy of Municipal Law & Litigation Group, S.C., (262} 548-1340, and reviewed and modified by Rick Stadelman (retired, formerly of the Wisconsin Towns Association}; Philip Freeburg {retired, formerly of the UW Madison, Division of Extension's Local Government Education); and the Wisconsin Department of Revenue's Office of Technical and Assessment Services.*

*Key statutory references are listed at the end of the Notice section.*

*Please review the "Notes" at the end of each Notice for important information regarding publication requirements and other BOR matters.*

*In all cases, the Wisconsin Department of Revenue recommends providing access to the Board of Review.*

1. Sample Notice - Assessment Roll is Open for Examination and Open Book

**Assessment Roll is Open for Examination and Open Book**

**STATE OF WISCONSIN**

**(*Town/Village/City*) of**   **County**

Pursuant to Wis. Stat. § 7O.45, the assessment roll for the Year 2O2 assessment will be open for examination starting on the day of , 2O2 at

m., until m., Monday through Friday. (*Modify the days and times as needed for your community.*)

Additionally, the assessor shall be available at the (*Town/Village/City*) Hall from

m. to m. (*Insert the location and time of the Open Book - minimum of 2 hours.*)

Instructional material will be provided at the open book to persons who wish to object to valuations under Wis. Stat. § 7O.47.

Notice is hereby given this day of , 2O2 by:

(*Town/Village/City*) Clerk

**A. NOTES - Assessment Roll is Open for Examination and Open Book**

* Check with the Assessor and verify the Board of Review (BOR) dates are consistent with the Notice of Assessment BOR dates.
* Publish or post this notice as a Class 1 notice under Ch. 985, Wis. Stat. at least 15 days before the assessment roll is available for inspection.
* Keep in mind that once a specific date has been set for the BOR, the long notice as required under Wis. Stat. § 70.47 must be published.
* Remember that under Wis. Stat. § 70.47(1), the last day of the Open Book must be scheduled at least 7 days before the first meeting of the BOR.

**B. Sample Notice – Board of Review Two-Hour Meeting**

**Notice of Board of Review Two-Hour Meeting**

**STATE OF WISCONSIN**

**(*Town/Village/City*) of**  **,**  **County**

Notice is hereby given that the Board of Review for the (*Town/City/Village*) of County, Wisconsin, shall hold its first meeting on , 202 , from .m., at (*insert meeting location*).

Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board of Review:

1. After the first meeting of the Board of Review and before the Board of Review's final adjournment, no person who is scheduled to appear before the Board of Review may contact or provide information to a member of the Board of Review about the person's objection, except at a session of the Board of Review. Open book shall occur no less than 7 days prior to the Board of Review.
2. The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the Board of Review's first scheduled meeting, the objector provides to the Board of Review Clerk written or oral notice of an intent to file an objection, except that upon a showing of good cause and the submission of a written objection, the Board of Review shall waive that requirement during the first 2 hours of the Board of Review's first scheduled meeting, and the Board of Review may waive that requirement up to the end of the 5th day of the session, or up to the end of the final day of the session if the session is less than 5 days, with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the Board of Review during the first 2 hours of the first scheduled meeting.
3. Objections to the amount or valuation of property shall first be made in writing and filed with the Board of Review Clerk within the first 2 hours of the Board of Review's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the Board of Review may waive that requirement up to the end of the 5th day of the session, or up to the end of the final day of the session if the session is less than 5 days. The Board of Review may require objections to the amount or valuation of property to be submitted on forms approved by the Wisconsin Department of Revenue, and the Board of Review shall require that any forms include stated valuations of the property in question. Persons who own land and improvements to that land may object to the aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the valuation of improvements to that land. No person may be allowed in any action or proceedings to question the amount or valuation of property unless the written objection has been filed and that person in good faith presented evidence to the Board of Review in support of the objections and made full disclosure before the Board of Review, under oath, of all of that person's property liable to assessment in the district and the value of that property. The requirement that objections be in writing may be waived by express action of the Board.
4. When appearing before the Board of Review, the objecting person shall specify in writing the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information used to arrive at that estimate.
5. No person may appear before the Board of Review, testify to the Board of Review by telephone, or object to a valuation if that valuation was made by the assessor or the objector using the income method of valuation, unless no later than 7 days before the first meeting of the Board of Review, the person supplies the assessor with all the information about income and expenses that the assessor requests, as specified in the Assessor's Manual under Wis. Stat. § 73.03(2a). The (*Town/Village/City*) of \_\_\_\_\_\_\_\_\_\_ has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph that provides exceptions for persons using information in the discharge of duties imposed by law or the duties of their officer or by order of a court. The information that is provided in this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wis. State § 19.35(1).
6. The Board of Review shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, physician assistant, or advanced practice nurse prescriber certified under s. 441.16(2) that confirms their illness or disability. No other persons may testify by telephone unless the Board of Review, in its discretion, has determined to grant a property owner's or their representative's request to testify under oath by telephone or written statement.
7. No person may appear before the Board of Review, testify to the Board of Review by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board of Review, or at least 48 hours before the objection is heard if the objection is allowed under Wis. Stat. § 70.47(3)(a), that person provides notice to the Board of Review Clerk as to whether the person will ask for the removal of a member of the Board of Review and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.
8. No person shall be allowed to appear before the board of review, to testify to the board by telephone or to contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail of the assessor to enter onto property to conduct an exterior view of the real or personal property being assessed.

Notice is hereby given this day of , 202

by:

(*Town/Village/City*) Clerk

**B. NOTES - Board of Review Two-Hour Meeting**

* Publish or post this notice as a Class 1 notice under ch. 985, Wis. Stat. at least 15 days prior to the Board of Review meeting in a maintenance year or at least 30 days prior in a reevaluation year.
* A 24-hour Open Meeting notice is also required (use the sample First Two Hour Meeting Agenda on page 12 and review the information on page 17).
* The Board of Review must meet for a minimum of 2 hours at its first full session.
* Wis. Stats Chapter 70 does not define what constitutes a 48-hour notice. Thus, Wis. Stat

§ 990.001 Construction of Laws would apply. Wis Stat. § 990.001(4)(a) ) specifically excludes "the whole of Sunday and of any legal holiday, from midnight to midnight . . . " from a 48-hour time limitation. Therefore, when publishing a notice or receiving an "Intent to File an Objection," remember to factor in any Sunday or legal holiday when determining the appropriate time to publish or receive an objection.

* The Wisconsin Department of Revenue has created Form PA-814 for requesting to testify by telephone or sworn written statement.

**C. Sample Combined Notice – Assessment Roll is Open for Examination and Open Book and Board of Review Two-Hour Meeting**

Notice that the Assessment Roll is Open for Examination and Open Book

**STATE OF WISCONSIN**

***(Town/Village/City)*** of , County Pursuant to Wis. Stat. § 70.45, the assessment roll for the Year 202 assessment will be open for examination starting on the day of , 202\_\_ at

m., until m., Monday through Friday. *{Modify the days and times as needed for your community.)*

Additionally, the assessor shall be available at the *{Town/Village/City)* Hall from m. to

m. (Insert the location and time of the Open Book - minimum of 2 hours.) Instructional material will be provided at the open book to persons who wish to object to valuations under Wis. Stat. § 70.47.

**Notice of Board of Review Two-Hour Meeting**

Notice is hereby given that the Board of Review for the (*Town/City/Village*) of County, Wisconsin, shall hold its first meeting on , 202 , from .m., at *{insert meeting location)*. Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board of Review:

1. After the first meeting of the Board of Review and before the Board of Review's final adjournment, no person who is scheduled to appear before the Board of Review may contact or provide information to a member of the Board of Review about the person's objection, except at a session of the Board of Review. Open book shall occur no less than 7 days prior to the Board of Review.
2. The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the Board of Review's first scheduled meeting, the objector provides to the Board of Review Clerk written or oral notice of an intent to file an objection, except that upon a showing of good cause and the submission of a written objection, the Board of Review shall waive that requirement during the first 2 hours of the Board of Review's first scheduled meeting, and the Board of Review may waive that requirement up to the end of the 5th day of the session, or up to the end of the final day of the session if the session is less than 5 days, with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the Board of Review during the first 2 hours of the first scheduled meeting.
3. Objections to the amount or valuation of property shall first be made in writing and filed with the Board of Review Clerk within the first 2 hours of the Board of Review's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the Board of Review may waive that requirement up to the end of the 5th day of the session, or up to the end of the final day of the session if the session is less than 5 days. The Board of Review may require objections to the amount or valuation of property to be submitted on forms approved by the Wisconsin Department of Revenue, and the Board of Review shall require that any forms include stated valuations of the property in question. Persons who own land and improvements to that land may object to the aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the valuation of improvements to that land. No person may be allowed in any action or proceedings to question the amount or valuation of property unless the written objection has been filed and that person in good faith presented evidence to the Board of Review in support of the objections and made full disclosure before the Board of Review, under oath, of all of that person's property liable to assessment in the district and the value of that property. The requirement that objections be in writing may be waived by express action of the Board.
4. When appearing before the Board of Review, the objecting person shall specify in writing the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information used to arrive at that estimate.
5. No person may appear before the Board of Review, testify to the Board of Review by telephone, or object to a valuation if that valuation was made by the assessor or the objector using the income method of valuation, unless no later than 7 days before the first meeting of the Board of Review, the person supplies the assessor with all the information about income and expenses that the assessor requests, as specified in Assessor's Manual Under Wis. Stat. § 73.03(2a). *{Town/Village/City)* of has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph that provides exceptions for persons using information in the discharge of duties imposed by law or the duties of their officer or by order of a court. The information that is provided in this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. § 19.35(1).
6. The Board of Review shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, physician assistant, or advanced practice nurse prescriber certified under s. 441.16(2) that confirms their illness or disability. No other persons may testify by telephone unless the Board of Review, in its discretion, has determined to grant a property owner's or their representative's request to testify under oath by telephone or written statement.
7. No person may appear before the Board of Review, testify to the Board of Review by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board of Review , or at least 48 hours before the objection is heard if the objection is allowed under Wis. Stat. § 70.47(3)(a), that person provides notice to the Board of Review Clerk as to whether the person will ask for the removal of a member of the Board of Review and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.
8. No person shall be allowed to appear before the board of review, to testify to the board by telephone or to contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail of the assessor to enter onto property to conduct an exterior view of the real or personal property being assessed.

Notice is hereby given this day of , 202 by:

(*Town/Village/City*) Clerk



**C. NOTES - Assessment Roll is Open for Examination and Open Book and Board of Review Two-Hour Meeting**

* + When combining the required open book and Board of Review notices, this form may be used.
  + Wis. Stats Chapter 70 does not define what constitutes a 48-hour notice. Thus, Wis. Stat § 990.001 Construction of Laws would apply. Wis Stat. § 990.001(4)(a) ) specifically excludes "the whole of Sunday and of any legal holiday, from midnight to midnight . . . " from a 48-hour time limitation. Therefore, when publishing a notice or receiving an "Intent to File an Objection," remember to factor in any Sunday or legal holiday when determining the appropriate time to publish or receive an objection.
  + Refer to the notice requirements listed in Wis. Stats. §§ 70.45 and 70.47.
  + Publish or post this combined notice as a Class 1 notice under ch. 985, Wis. Stat., at least 15 days prior to the date the assessment roll will be open for inspection. (Note that at least 30 days 'notice prior to the Board of Review meeting is required in a revaluation year).
  + The combined notice must be published or posted at least 21 days prior to the Board of Review meeting, because there must be at least 7 days 'separation between the final date the assessment roll is open for inspection and the Board of Review meeting.
  + A 24-hour Open Meeting notice is also required (use the sample First Two Hour Meeting Agenda on page 12 and review the information on page 17).
  + The Board of Review must meet for a minimum of 2 hours at its first full session.
  + The Wisconsin Department of Revenue has created Form PA-814 for requesting to testify by telephone or sworn written statement.

D. Sample Notice - Meeting to Adjourn Board of Review to Later Date (*When the assessment roll will not be completed during the 45-day period beginning on the 4th Monday of April but the completion date is known*)

Notice of Meeting to Adjourn Board of Review to Later Date

**STATE OF WISCONSIN**

**(*Town/Village/City*) of**   **County**

The Board of Review will meet on the day of , 2O2 at .m. at (*insert the location of the meeting*) for the purpose of calling the Board of Review into session during the 45 day period beginning on the 4th Monday of April, pursuant to Wis. Stat. § 7O.47(1).

Due to the fact the assessment roll is not completed at this time, the Board of Review will be adjourned until the day of 2O2 at

.m. (*Adjournment should be to a specific day and time. The BOR may be adjourned repeatedly until the assessment roll is completed.*)

Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board of Review (See Wis. Stat. § 7O.47(2)):

1. After the first meeting of the Board of Review and before the Board of Review's final adjournment, no person who is scheduled to appear before the Board of Review may contact, or provide information to, a member of the Board of Review about that person's objection except at a session of the Board of Review.
2. No person may appear before the Board of Review, testify to the Board of Review by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board of Review or at least 48 hours before the objection is heard if the objection is allowed under Wis. Stat. § 7O.47(3)(a), that person provides to the Board of Review Clerk notice as to whether the person will ask for removal under Wis. Stat. § 7O.47(6m)(a) and, if so, which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.
3. When appearing before the Board of Review, the person shall specify, in writing, the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information that the person used to arrive at that estimate.
4. No person may appear before the Board of Review, testify to the Board of Review by telephone or object to a valuation, if that valuation was made by the assessor or the objector using the income method, unless the person supplies to the assessor all of the information about income and expenses that the assessor requests, unless no later than 7 days before the first meeting of the Board of Review, as specified in the manual under Wis. Stat. § 73.O3(2a). The municipality or county shall provide by ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The information that is provided under this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. § 19.35(1).

D. Sample Notice - Meeting to Adjourn Board of Review to Later Date *(continued)*

Notice that the Assessment Roll is Open for Examination and Open Book

(*lf the date that the assessment roll will be available to the public is known and/or the date for the Open Book is known, the following paragraphs may be included to give the additional 15 day notice required.*)

Pursuant to Wis. Stat. § 7O.45, the assessment roll for the year 2O2 assessment will be open for examination starting on the day of , 2O2 from

.m. until .m., Monday through Friday. (*Modify the days and times as needed for your community.*)

Additionally, the assessor shall be available on the day of , 2O2 at the (*Town/Village/City*) Hall from .m. to .m. (*lnsert the location and time of the Open Book - minimum of 2 hours.*)

Instructional material will be provided at the open book to persons who wish to object to valuations under Wis. Stat. § 7O.47.

Notice is hereby given this day of , 2O2 by:

(*Town/Village/City*) Clerk

**NOTES - Sample Notice - Meeting to Adjourn Board of Review to Later Date**

* When combining the required open book and Board of Review notices, this form may be used. Refer to the notice requirements listed in Wis. Stats. §§ 70.45 and 70.47.
* Publish or post this combined notice as a Class 1 notice under ch. 985, Wis. Stat., at least 15 days prior to the date the assessment roll will be open for inspection. The combined notice must be published or posted at least 21 days prior to the Board of Review meeting, because there must be at least 7 days' separation between the final date the assessment roll is open for inspection and the Board of Review meeting. (Note that at least 30 days' notice prior to the Board of Review meeting is required in a revaluation year).
* A 24-hour Open Meeting notice is also required (use the sample First Two Hour Meeting Agenda on page 12 and review the information on page 17}.
* If adjourning for more than one day, a written notice must be posted on the outer door of the BOR meeting place, stating the date and time to which the meeting is adjourned.

E. Sample Notice – Meeting to Adjourn Board of Review to Later Date *{When the assessment roll completion date is unknown)*

Notice of Meeting to Adjourn Board of Review to Later Date

**STATE OF WISCONSIN**

**(*Town/Village/City*) of**   **County**

The Board of Review will meet on the day of , 2O2

at .m. at (*insert*

*the location of the meeting*) for the purpose of calling the Board of Review into session during the 45 day period beginning on the 4th Monday of April, pursuant to Wis. Stat. § 7O.47(1).

Due to the fact the assessment roll is not completed at this time, the Board of Review will be adjourned until the day of 2O2 at

.m. (*Adjournment should be to a specific day and time. The BOR may be adjourned repeatedly until the assessment roll is completed.*)

Notice is hereby given this day of , 2O2 by:

(*Town/Village/City*) Clerk

**Notes - E. Sample Notice – Meeting to Adjourn Board of Review to Later Date**

* Publish or post this notice as a Class 1 notice under ch. 985, Wis. Stat. at least 15 days (or 30 days in a revaluation year) before the Board of Review meeting.
* A 24-hour Open Meeting notice is also required (use the sample First Two Hour Meeting Agenda on page 12 and review the information on page 17}.
* The BOR may be adjourned repeatedly until the assessment roll is complete. If adjourning for more than one day, a written notice must be posted on the outer door of the BOR meeting place, stating the date and time to which the meeting is adjourned.
* Once a specific date has been set for the 2-hour Board of Review meeting, the "long" notice, as required under Wis. Stat. § 70.47(2), must be provided. (See the sample on pages 51-52}

#### Sample Revaluation Notice

As required by Wis. Stat. § 70.05(5)

Revaluation Notice

**STATE OF WISCONSIN**

**(*Town/Village/City*) of**   **County**

A revaluation of property assessments in the (*Town/Village/City*) of shall occur for the 2O2 assessment year. Revaluation notices are expected to be sent to property owners in (*month, year*). Please also notice that the Assessor has certain statutory authority to enter land as described in Wis. Stat. §§ 943.13 and 943.15.

The ability to enter land is subject to several qualifications and limitations, as described in the statutes. Copies of the applicable statutes can be obtained at public depositories throughout the State of Wisconsin and from the State of Wisconsin Legislative Reference Bureau website ([www.legis.state.wi.us/rsb/stats.html),](http://www.legis.state.wi.us/rsb/stats.html)) or a copy may be obtained from the municipal clerk upon payment of applicable copying charges.

Notice is hereby given this day of , 2O2 by:

(*Town/Village/City*) Clerk

Sample Ordinance to Appoint Alternate Members to the Board of Review

Whereas, Wis. Stat. § 7O.47(6m)(c) authorizes the appointment of alternate members to serve on the board of review when standing members are removed from individual cases;

Now, therefore, the (Town/Village/3rd or 4th class cities) Board of

, County does ordain as follows:

1. ADOPTION

Pursuant to Wis. Stat. §§ 7O.47(6m)(c) and 7O.46(1), the (town/village) board hereby provides for the appointment of alternates to serve on the (town/village) Board of Review in the event a standing board member of the Board of Review is removed or unable to serve for any reason.

1. APPOINTMENTS

The following electors of the (Town/Village) of are hereby named as alternates, in the order indicated, to serve as alternate Board of Review members:

Alternate 1:

Alternate 2:

Alternate 3:

Alternate 4:

Alternate 5:

(*The town/village board may name as many alternates as they deem necessary to meet the statutory requirement that no fewer than three Board of Review members are needed to make a final determination of an objection to the property assessment.*)

1. EFFECTIVE DATE

The appointments made in this ordinance are for the Year 2O2

Board of Review proceedings

*{or make the appointments effective indefinitely by adding the following language: and succeeding years until such appointments are rescinded by action of the town/village board)* and effective upon posting as provided by law.

Adopted on this day of , 2O2

by the (Town/Village) Board of the (Town/Village) of

(Town Chairperson/Village President) Attested by:

(Town/Village) Clerk

Note: - Sample Ordinance to Appoint Alternate Members to the Board of Review

* *Use of this document need to be only done in conjunction with your municipal attorney's review and approval*

**Sample Confidentiality Ordinance**

***CITY/VILLAGE/TOWN* of**

STATE OF WISCONSIN **ORDINANCE NO \_\_\_\_\_** \_\_\_\_\_\_\_\_\_\_\_ COUNTY

**AN ORDINANCE RELATING TO THE CONFIDENTIALITY OF INFORMATION ABOUT INCOME AND EXPENSES REQUESTED BY THE ASSESSOR IN PROPERTY ASSESSMENT MATTERS IN THE *CITY/VILLAGE/TOWN* OF**  \_\_\_\_\_

WHEREAS, as part of the Budget Adjustment Act, 1997 Wisconsin Act 237, a number of significant changes regarding property tax assessment appeals and Board of Review procedures were enacted; and

WHEREAS, at Section 279(K) of 1997 Wisconsin Act 237, § 70.47(7)(af) of the Wisconsin Statutes was created; and

WHEREAS, Wis. Stat. § 70.47(7)(af) requires that the municipality provide by ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under Wis. Stat. § 70.47(7)(af), and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of the court,

NOW, THEREFORE, the *Town or Village Board Common Council* of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, \_\_\_\_\_\_\_\_\_\_\_\_\_County, Wisconsin, ORDAINS AS FOLLOWS:

SECTION 1: Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information, the information that is provided to the Assessor shall be held by the Assessor on a confidential basis, except, however, that the information may be revealed to and used by persons: in the discharge of duties imposed by law; in the discharge of duties imposed by office (including, but not limited to, use by the Assessor in performance of official duties of the Assessor's office and use by the Board of Review in performance of its official duties); or pursuant to a court order. Income and expense information provided to the Assessor under Wis. Stat. § 70.47(7)(af), unless a court determines that it is inaccurate, is, per Wis. Stat. § 70.47(7)(af), not subject to the right of inspection and copying under Wis. Stat. § 19.35(1).

SECTION 2: SEVERABILITY - The several sections of this ordinance are declared to be severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision and shall not affect the validity of any other provisions, sections or portions thereof of the ordinance. The remainder of the ordinance shall remain in full force and effect. Any other ordinances whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict.

SECTION 3: EFFECTIVE DATE - This ordinance shall take effect immediately upon passage and posting or publication as provided by law.

Dated this day of , 202\_\_

CITY/VILLAGE/TOWN OF \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Mayor/President/Chair

ATTESTED BY

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Clerk

This sample ordinance was prepared by John P. Macy of Municipal Law & Litigation Group, S.C., and is published with permission. Any comments or questions regarding this sample ordinance may be directed to Mr. Macy. The ordinance is based in part on an ordinance drafted by Gregg Hagopian, Assistant City Attorney for the City of Milwaukee.

Sample Board of Review Policy on Procedure for Sworn Telephone or Sworn Written Testimony Requests

WHEREAS, Wis. Stat. § 7O.47(8) authorizes the Board of Review to consider requests from a property owner or the property owner's representative to testify under oath by telephone or to submit sworn written statements to the Board of Review; and

WHEREAS, the Wisconsin Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law prior to a Request to Testify by Telephone or Submit Sworn Written Statement form being considered;

NOW, THEREFORE, the Town/Village/City Board of Review of the Town/Village/City of \_\_\_\_\_\_\_\_\_\_, \_\_\_\_\_\_\_\_\_\_ County hereby adopts the following policy:

1. **PROCEDURE:**

Before the Board of Review (BOR) can consider a request from a property owner or the property owner's representative ("property owner") to testify by telephone or submit a sworn written statement, the property owner must first complete and file with the BOR clerk the following documents:

* 1. A timely Notice of Intent to appear at the BOR;
  2. A timely Objection Form for Real Property Assessment (PA-115A); and
  3. A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814).

Requests must be filed with the BOR clerk within the first 2 hours of the BOR's first full meeting. If the property owner fails to file the documents as required, the BOR will not consider the request.

1. **CRITERIA:**

The BOR may consider any or all of the following factors when deciding whether to grant or deny the request:

* 1. The property owner's stated reason(s) for the request as indicated on the PA-814;
  2. Fairness to the parties;
  3. The property owner's ability to procure in-person oral testimony and any due diligence exhibited by the property owner in procuring such testimony;
  4. Ability to cross examine the person(s) providing the testimony;
  5. The BOR's technical capacity to honor the request; and
  6. Any other factors that the BOR deems pertinent to deciding the request.

1. **EFFECTIVE DATE:**

This policy shall be effective upon passage.

Adopted this day of , 202\_\_

By the Board of Review of the Town/Village/City of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

Board of Review Chairperson

Attested by

Board of Review Clerk

Sample Board of Review Policy on

**Procedure for Waiver of Board of Review Hearing Requests**

WHEREAS, Wis. Stat. § 7O.47(8m), authorizes the Board of Review to consider requests from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection under Wis. Stat. § 7O.47(8), or in a 1st class city, under Wis. Stat. § 7O.47(16), and allow the taxpayer to have the taxpayer's assessment reviewed under Wis. Stat. § 7O.47(13); and

WHEREAS, Wis. Stat. § 7O.47(8m) further states that for purposes of this subsection, the Board of Review shall submit the Notice of Decision under Wis. Stat. § 7O.47(12) using the amount of the taxpayer's assessment as established by the municipal assessor as the finalized amount and

WHEREAS, Wis. Stat. § 7O.47(8m) further states that for purposes of this subsection, if the Board of Review waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under Wis. Stat. § 74.37(3), and, notwithstanding the time period under Wis. Stat. § 74.37(3)(d), the taxpayer has 9O days from the notice of hearing waiver in which to commence an action under Wis. Stat. § 74.37(3)(d); and

WHEREAS, the Wisconsin Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law by the taxpayer prior to a Request for Waiver being considered;

NOW, THEREFORE, the Town/Village/City Board of Review of the Town/Village/City of\_\_\_\_\_\_\_, County hereby adopts the following policy:

1. **PROCEDURE:**

Before the Board of Review (hereinafter BOR) can consider a request from a taxpayer or assessor or at its own discretion waive the hearing of an objection, the taxpayer must first complete and file with the BOR Clerk the following documents:

* 1. A timely Notice of Intent to appear at the BOR; and
  2. A timely Objection Form for Real Property Assessment (PA-115A).

If the owner fails to file the documents as required, no hearing will be scheduled on the objection. If the owner files the documents as required and a request from the owner or assessor is made to waive the hearing of an objection, or if the BOR considers waiving the hearing at its own discretion, the BOR shall use the following criteria to make its decision.

1. **CRITERIA:**

The BOR may consider any or all of the following factors when deciding whether to waive the hearing:

* 1. The benefits or detriments of the BOR process
  2. The benefits or detriments of having a record for the Court review
  3. Avoidance of unruly, lengthy, burdensome appeals
  4. Ability to cross examine the person(s) providing the testimony
  5. Any other factors that the BOR deems pertinent to deciding whether to waive the hearing

1. **EFFECTIVE DATE:**

This policy shall be effective upon passage.

Adopted this day of , 202\_\_.

By the Board of Review of the Town/Village/City of .

Board of Review Chairperson

Attested by

Board of Review Clerk