

**NOTICE/AGENDA
BOARD OF REVIEW MEETING**

NOTICE IS HEREBY GIVEN, that the BOARD OF REVIEW for the Village of Hales Corners will meet at the Village Hall, 5635 S. New Berlin Road, Hales Corners, WI, on **May 22, 2015, at 8:00 AM**. The Board of Review will postpone to a date to be determined for the purpose of review and examination of the assessment roll of real and personal property therein, and of correcting all errors in said roll, whether in description of property or otherwise, and to perform such other duties imposed by law. Taxpayers may appear at this meeting and examine the assessment roll, sworn statements, and valuation, and be heard in relation thereto.

The Assessment Roll will be available in June or July. A notice of availability will be provided.

AGENDA

- 1.0 Roll Call
- 2.0 Assessment Roll Status
- 3.0 Policy on Procedure for Sworn Telephone or Sworn Written Testimony Requests, and
Policy on Procedure for Waiver of Board of Review Hearing Requests.
- 4.0 Adjournment to Future Date

Michael F. Weber
Village Clerk
May 20, 2015

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

Whereas, sec. 70.47(8), Wis. Stat. 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 written statements under oath to the Board of Review and whether to allow the same; and

Whereas, the 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 submitted.

Now Therefore the Town/Village/City Board of Review of the Town/Village/City of _____, _____ County does hereby adopt as Board of Review policy the following:

1. PROCEDURE:

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

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

Such requests must be filed with the clerk of the BOR within the first 2 hours of the BOR's first scheduled meeting

If the owner fails to file the aforementioned documents as required, the BOR will not consider the request.

2. CRITERIA:

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

- a. The owner's stated reason(s) for the request as indicated on the PA-814
- b. Fairness to the parties
- c. Ability of the owner to procure in person oral testimony and any due diligence exhibited by the owner in procuring such testimony
- d. Ability to cross examine the person providing the testimony
- e. The BOR's technical capacity to honor the request
- f. Any other factors that the BOR deems pertinent to deciding the request

3. EFFECTIVE DATE.

This policy shall be effective upon passage.

Passed on the _____ day of _____, 20____

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

Board of Review Chairperson

Attested by

Clerk of the Board of Review

**Sample Board of Review Policy on
Procedure for Waiver of Board of Review Hearing Requests**

Whereas, sec. 70.47(8m), Wis. Stat. 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 sec. 70.47(8) or, in a 1st class city, under sec. 70.47(16) and allow the taxpayer to have the taxpayer's assessment reviewed under sec. 70.47(13); and

Whereas, sec. 70.47(8m), Wis. Stat. further states that for purposes of this subsection, the Board of Review shall submit the notice of decision under se. 70.47(12), Wis. Stat. using the amount of the taxpayer's assessment as established by the municipal assessor as the finalized amount; and

Whereas, sec. 70.47(8m), Wis. Stat. 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 sec. 70.37(3), Wis. Stat. and notwithstanding the time period under sec. 70.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 70.37(3)(d), Wis. Stat.

Whereas, the 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 does hereby adopt as Board of Review policy the following:

1. PROCEDURE:

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

- a) A timely Notice of Intent to appear at BOR; and
- b) A timely Objection Form for Real Property Assessment (PA-115A);

If the owner fails to file the aforementioned documents as required, no hearing will be scheduled on the objection.

If the owner files the aforementioned documents as required and a request from a taxpayer or assessor, or at its own discretion is made to waive the hearing of an objection, the BOR shall use the following criteria when making its decision.

2. CRITERIA:

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

- a. The benefits or detriments of the BOR process
- b. The benefits or detriments of having a record for the Court review
- c. Avoidance of unruly, lengthy, burdensome appeals
- d. Ability to cross examine the person providing the testimony
- e. Any other factors that the BOR deems pertinent to deciding whether to waive the hearing

3. EFFECTIVE DATE.

This policy shall be effective upon passage.

Passed on the _____ day of _____, 20____

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

Board of Review Chairperson

Attested by

Clerk of the Board of Review