

**ORDINANCE NO: 42****AN ORDINANCE RELATING TO THE BOARD OF REVIEW**

The Town Board of the Town of Grand Rapids, Wisconsin, pursuant to SECTIONS 70.47(7) (af) and (8) Wisconsin Statutes does ordain as follows with regard to its Town Ordinances:

**42.1 Board of Review****A. Composition**

1. The Board of Review shall be composed of the Town Chairperson, Town Clerk, and four (4) Town Supervisors.
  - a. The Town Board of the Town of Grand Rapids, Wood County, Wisconsin, by this ordinance, appoints the appointed Town Clerk, being a resident of the Town of Grand Rapids, as a voting member of the Board of Review.
2. Pursuant to § 70.46(1) to §§ 70.47 (1) and (6m)(c) Wisconsin Statutes, the Town Board of the Town of Grand Rapids, Wood County, Wisconsin, by this ordinance, establishes and shall maintain a public list of names of persons eligible and appointed by the Town Board to serve as alternate members of the Board of Review. The list shall be arranged and maintained by the Town Clerk in a priority order of probable and likely service as an alternate. The Town Clerk shall notify any named member who has been lawfully removed under §. 70.47 (6m) (a) or (b) Wisconsin Statutes, and shall then notify the alternate member of his or her appointment to replace a named member of the Board of Review. The alternate, once notified, if he or she approves the appointment, and if the appointment would not violate § 19.59 Wisconsin Statutes, shall then take the oath of office and act as a member of the Board of Review under § 70.47 (6m) (c) Wisconsin Statutes.

**42.2 Confidentiality**

- A.** Except as provided for in paragraph B that follows, income and expense information provided by property owner to an assessor for the purposes of establishing the valuation for assessment purposes by the income method of valuation shall be confidential and not a public record open to inspection or copying under § 19.35(1) Wis. Stats.
- B.** An officer may make disclosure of such information under the following circumstances:
  1. The assessor has access to such information in the performance of his/her duties;
  2. The Board of Review may review such information when needed, in its opinion, to decide upon a contested assessment;
  3. Another person or body has the right to review such information due to the intimate relationship to the duties of an office or as set by law;
  4. The officer is complying with a court order;

5. The person providing the income and expense information has contested the assessment level at either the Board of Review or by filing a claim for excessive assessment under § 74.37, in which case the base records are open and public.

#### **42.3 Alternative Forms of Sworn Testimony**

- A.** Pursuant to sec. 70.47 (8) Wis. Stats., the Board of Review may consider requests from a property owner or the property owner's representative to appear before the board under oath by telephone or to submit written statements under oath. In order for a property owner or property owner's representative to submit a request to testify by phone or submit a sworn written statement, he or she must first comply with the following procedures: a) the legal requirement to provide notice of intent to appear at BOR must be satisfied; and b) an Objection Form for Real Property Assessment (PA-115A) must be completed and submitted to the BOR as required by law.
- B.** After the two requirements outlined above have been met, a Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814) may be submitted to the town clerk. Such requests must be submitted in time to be considered by the board at the first meeting of the BOR.
- C.** The board may consider any or all of the following factors when deciding whether to grant or deny the request:
  1. The requester's stated reason(s) for the request as indicated on the PA-814
  2. Fairness to the parties
  3. Ability of the requester to procure in person oral testimony and any due diligence exhibited by the requester in procuring such testimony
  4. Ability to cross examine the person providing the testimony
  5. The BOR's technical capacity to honor the request
  6. Any other factors that the board deems pertinent to deciding the request

#### **42.4 Waiver of Board of Review Hearing Requests**

- A.** Pursuant to sec. 70.47 (8m) Wis. Stats., the Board of Review may consider requests from a property owner, an assessor, or may at its own discretion waive the hearing of an objection under sec. 70.47 (8) Wis. Stats. Before the Board of Review may consider requests from a property owner or assessor, or at its own discretion, to waive the hearing of an objection the property owner must first comply with the following procedures: a) the legal requirement to provide notice of intent to appear at BOR must be satisfied; and b) an Objection Form for Real Property Assessment (PA-115A) must be completed and submitted to the BOR as required by law.
- B.** After the two requirements outlined above have been met, a property owner, assessor, or the Board of Review at its own discretion, may request a waiver of the hearing of an objection. The Board 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 providing the testimony
  - 5. Any other factors that the board deems pertinent to deciding whether to waive the hearing.
- C.** If the Board of Review waives the hearing, the waiver disallows the taxpayer’s claim on excessive assessment under sec. 70.37 (3), Wis. Stats., 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).
- D.** Pursuant to sec. 70.47 (8m), Wis. Stats., the Board of Review shall submit the notice of decision under sec. 70.47 (12), Wis. Stats., using the amount of the taxpayer’s assessment as established by the municipal assessor as the finalized amount.

**This ordinance shall take effect from and after the date of its passage and publication as provided by law.**

**HISTORY**

<b>Declaration/Ordinance/Resolution No</b>	<b>Dated</b>
<b>RESOLUTION NO:</b>	11-April-2000
2005-08	13-September-2005
2006-07	23-May-2006
2015-16	12-May-2015
2016-21	12-July-2016
2018-19	8-May-2018