

**RESOLUTION**  
**Town of Grand Rapids**  
**Wood County, Wisconsin**

**RESOLUTION NO: 2018-19**

**Re: Ordinance No. 42 – Relating to the Board of Review**

The Town Board of the Town of Grand Rapids, Wood County, Wisconsin,  
RESOLVES as follows:

Ordinance 42 – Relating to the Board of Review is hereby amended as presented.

The Town Board of the Town of Grand Rapids, Wood County, Wisconsin, has the specific authority under Chapters 60 and 66 of Wisconsin Statutes, and specifically § 60.22, Wis. Stats. to amend this ordinance.

The Ordinance has been revised to include the following:

**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 amended by a majority of the town board with a quorum present and voting and proper notice having been given, amends the attached Ordinance 42 – Relating to Board of Review.

Motion		For	Against	Abstain	Absent	ACTION TAKEN
_____	Arne Nystrom	[✓]	[ ]	[ ]	[ ]	<input checked="" type="checkbox"/> Adopted as presented
_____	Bill Clendenning	[✓]	[ ]	[ ]	[ ]	<input type="checkbox"/> Adopted as amended
<u>1</u>	Patty Lumby	[✓]	[ ]	[ ]	[ ]	<input type="checkbox"/> Rejected
_____	Dan Paulsen	[✓]	[ ]	[ ]	[ ]	<input type="checkbox"/> Tabled until _____
<u>2</u>	Andrew Simon	[✓]	[ ]	[ ]	[ ]	<input type="checkbox"/> Referred to _____

I, Lisa Dotter, Clerk for the Town of Grand Rapids, hereby certify that the above is a true and correct copy of a Resolution which was adopted on the 8<sup>th</sup> day of May, 2018 by the Town Board, Town of Grand Rapids, County of Wood.

Dated this 8<sup>th</sup> day of May, 2018.

By: Arne Nystrom  
 Arne Nystrom, Town Chairman

By: Lisa Dotter  
 Lisa Dotter, Clerk