

Procedure for Waiver of Board of Review Hearing Requests

Policy 18 -2BOR

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, 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 sec 70.47(12) Wis. Stat. using the amount of taxpayer 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 the is 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 and 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 taxpayer prior to a Request for Waiver being considered.

Now Therefore the Town of Milltown Board of Review of Town of Milltown, Polk 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 the 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 fails to file the aforementioned documents are 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 of detriments of the BOR process
- b. The benefits of detriments of having a record for the Court review
- c. Avoidance of unruly, lengthy, burdensome appeals
- d. Ability of cross examine the person providing the testimony
- e. Any other factors that the BOR deem pertinent to deciding whether to waive the hearing:


3. EFFECTIVE DATE.

This policy shall be effective upon passage.

Passed on the 16th day of May, 2018

By the Board of Review the Town of Milltown.

BOR 
Town Chairperson, Helen Hegdal *Van Eckel*

Attested by

Town Clerk, James Gary Lyquist