

<b>CITY OF APPLETON POLICY</b>		<b>TITLE: BOARD OF REVIEW REQUEST FOR WAIVER OF HEARING</b>	
ISSUE DATE: May 28, 2015	LAST UPDATE: May, 2018		TOTAL PAGES: 3
POLICY SOURCE: Board of Review / Legal Services – Clerk’s Office			
Reviewed by Attorney’s Office Date: May 2015, May 2018	Board of Review Approval Date: July 18, 2018		

**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 first 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. Stats., further states that for purposes of this subsection, 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; and

**Whereas**, sec. 70.47(8m), Wis. Stats., 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. 74.37(3), Wis. Stats., and notwithstanding the time period under sec. 74.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 74.37(3)(d), Wis. Stats.

**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 in its entirety 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 City of Appleton Board of Review 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 the 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 that is filed no later than 48 hours before the commencement of the first scheduled meeting of the BOR for that tax year;
- b) A timely filed Objection Form that is completed in its entirety for the Real

Property Assessment (PA-115A);

c) A fully completed Request for Waiver of BOR Hearing on Form PA-813 (if the request is coming from the taxpayer); and

d) If an agent is designated, a fully completed Agent Authorization Form, PA-105.

If the owner fails to provide the aforementioned documents, no hearing will be scheduled on the objection and no waiver will be granted.

## 2. PREREQUISITES

In addition, the taxpayer must have fully complied with all the statutory procedural requirements of sec. 70.47(7)(aa) and (ac) to (af) before the taxpayer is eligible to request a waiver of the BOR hearing. Specifically, the statutory requirements include:

a) Allowing the assessor to enter onto their property to conduct an exterior view of the property after the assessor has made a written request, sent by certified mail, to inspect the property.

b) No later than seven (7) days before the first meeting of the BOR, providing to the assessor all of the income and expense that the assessor requests if the property has been valued by themselves or the assessor using the income approach; and

c) Specifying on the objection form an estimate of their property's land and improvement value and the information used to arrive at that estimate.

If the owner fails to provide the aforementioned documents as required or allow for an inspection of their property, no hearing will be scheduled on the objection and no waiver granted.

## 3. CRITERIA

If the owner satisfies all of the aforementioned requirements as required and a request from a taxpayer or assessor, or at its own discretion, is made to waive the Board hearing of an objection, the BOR shall use the following criteria when making its decision. The BOR may consider any or all of the following factors when deciding whether to waive the hearing:

a) All parties, including the property owner and assessor, shall be in agreement to waive a hearing;

b) The benefits or detriments of using the Board of Review process in the consideration of all pertinent information concerning the assessment before the tax bill is sent;

c) The owner's stated reason(s) for the request is indicated on the Form PA-813;

d) The benefits or detriments of having a Board record for the Court's subsequent review;


- e) The fairness to the parties involved;
- f) The BOR's technical comfort to hear the matter;
- g) The inability to examine or question the person(s) providing testimony in the event the hearing is waived;
- h) Any other factors that the Board deems pertinent to deciding whether to waive the hearing.

4. EFFECTIVE DATE


This policy shall be effective upon passage.

Passed on this 18th day of July 2018.

BY: City of Appleton  
Board of Review

  
\_\_\_\_\_  
James Smith, Chairperson of the Board of Review

ATTEST BY:

  
\_\_\_\_\_  
Kami Lynch, Clerk of the Board of Review

