

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

Whereas, Wis. Stat. S70.47(8m) 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 Wis. Stat. S70.47(8) or, 1<sup>st</sup> class city, under Wis. Stat. S70.47(16) and allow the taxpayer to have the taxpayer's assessment reviewed under Wis. Stat. S70.47(13); and

Whereas, Wis. Stat. S70.47(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, Wis. Stat. S70.74(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 Wis. Stat. S70.37(3), Wis. Stat. and notwithstanding the time period under Wis. Stat. S70.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under Wis. Stat. S70.37(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 Board of Review of the Town of Osceola, Fond du Lac 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 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 14<sup>th</sup> day of April, 2020

By the Board of Review of the Town of Osceola

Thomas Thompson Board of Review Chairperson

Attested by Kay Nege, Clerk of Board of Review

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

Whereas, Wis. Stat. S70.47(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 Board of Review of the Town of Osceola, Fond du Lac 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
- 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) An other factors that the BOR deems pertinent to deciding the request

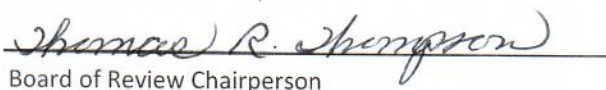
### 3. EFFECTIVE DATE.

This policy shall be effective upon passage.

Passed on the 14<sup>th</sup> day of April, 2020

By the Board of Review of the Town of Osceola

Attested by

  
Board of Review Chairperson

  
Clerk of Board of Review

ORDINANCE NO 20-1

## AN ORDINANCE RELATING TO THE CONFIDENTIALITY OF INFORMATION ABOUT INCOME AND EXPENSES REQUESTED BY THE ASSESSOR IN PROPERTY ASSESSMENT MATTERS IN THE TOWN OF OSCEOLA

WHEREAS, as part of the Budget Adjustment Act, 1997, Wisconsin TH E Act 237, a number of significant changes regarding property tax assessment appeals and Board of Review procedures were enacted; and WHEREAS, at Section 279(K) of 1997 Wisconsin Act 237, Section 70.47(7)(af) of the Wisconsin Statutes was created; and

WHEREAS, Wis. Stat. S70.47(7)(af) requires that the municipality provide by ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under Wis. Stat. S70.47(7)(af), and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of the court,

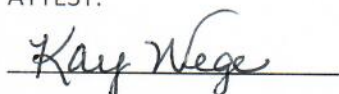
NOW, THEREFORE, the Town Board of the Town of Osceola, Fond du Lac County, Wisconsin, DO ORDAIN AS FOLLOWS:

SECTION 1: Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information that is provided to the Assessor shall be held by the Assessor on a confidentiality basis, except, however, that the information may be revealed to and used by persons: in discharging the duties imposed by law; in the discharge of duties imposed by office (including, but not limited to, use by the Assessor in performance of official duties of the Assessor's office and use by the Board of Review in performance of its official duties); or pursuant to order of a court. Income and expense information provided to the Assessor under Wis. Stat. S70.47(7)(af), unless a court determines that it is inaccurate, is per Wis. Stat. S70.47(7)(af), not subject to the right of inspection and copying under Wis. Stat. S19.35(1).

SECTION 2: SEVERABILITY – The several sections of this ordinance are declared to be severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision and shall not affect the validity of any other provision, sections or portions thereof of the ordinance. The remainder of the ordinance shall remain in full force and effect. Any other ordinances whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict.

SECTION 3: EFFECTIVE DATE – This ordinance shall take effect immediately upon passage and posting or publication as provided by law. Dated this 14<sup>th</sup> day of April, 2020.

ATTEST:



Town Clerk

TOWN OF OSCEOLA



Town Chairman