

BOARD OF REVIEW

Time and Place: Monday, June 15, 2015 @ 10:00 a.m., in the Council Chambers at City Hall.

Members Present: Russ Tonelli, Carmen Siegel (C), Gary Klingbeil (alt)

Others Present: Nan Giese, Rick Rubow, Anne Jacobson, Tara Alfonso, Toni Rayala

In accordance with Chapter 19, Wisconsin Stats., Notice of this meeting was posted in three public buildings (City Hall, County Courthouse and Public Library) and faxed to the Daily Herald in the proper manner. It was noted a quorum was present and the meeting was called to order by Chairperson Carmen Siegel at 10:10 am.

1) DISCUSSION and POSSIBLE ACTION OF BOARD OF REVIEW PROCEDURES

Jacobson briefly summarized the changes to the law in state statutes 70.47(8) and 70.47(8m). Jacobson said that after she spoke with other attorneys, it is the position that these policies couldn't be adopted by City Council because it would be the council, in essence, telling the Board of Review what to do and the Board needs to maintain independence because it is an independent, quasi-judicial body of the City. Therefore the Board needs to have their own independent policies and procedures. It is recommended to consider these particular requests on a case-by-case basis. Also, all required forms and filing is still in effect for filing an objection before the Board. If the owner does not file the necessary and appropriate forms in a timely manner, the Board can deny the property owner's request to testify by telephone or to submit a sworn written statement.

Procedure for Sworn Telephone or Sworn Written Testimony §70.47(8)

Motion by Klingbeil, second by Tonelli to accept the city of Wausau Board of Review policy procedure for sworn telephone or sworn written testimony requests as amended. Klingbeil aye, Tonelli aye, Siegel aye. Motion carried 3-0.

Motion by Klingbeil, second by Tonelli to reconsider the policy procedure of the city of Wausau Board of Review for sworn telephone or sworn written testimony requests as revised, after previous amendment. Klingbeil aye, Tonelli aye, Siegel aye. Motion carried 3-0.

Motion by Klingbeil, second by Tonelli adopt the revised procedure of the city of Wausau Board of Review policy procedure for sworn telephone or sworn written testimony requests as amended. Klingbeil aye, Tonelli aye, Siegel aye. Motion carried 3-0. (*Revised form attached*)

Procedure for Waiver of Board of Review Hearing Requests §70.47(8m)

Motion by Klingbeil, second by Tonelli approve the revised procedure for Waiver of Board of Review Hearing Request as follows: "If the owner fails to satisfy the above referenced requirements in a timely manner in accordance with the statutory requirements, the BOR will not consider the request for waiver of BOR hearing." And the last paragraph under 1 PROCEDURE "Other than the Notice of Intent to object, such requests (if the request is coming from the taxpayer) must be filed with the clerk of the BOR within the first 2 hours of the BOR's first scheduled meeting. If the taxpayer fails to file the aforementioned documents as required, the BOR will not consider the request to waive the BOR hearing," and other minor and clerical amendments as discussed. Klingbeil aye, Tonelli aye, Siegel aye. Motion carried 3-0. (*Revised form attached*)

2) ADJOURN to SEPTEMBER 22, 2015 @ 9:30 AM

Motion by Tonelli, second by Klingbeil to adjourn today's meeting and to reconvene at 9:00 pm on September 22, 2015. Motion carried 3-0. Meeting adjourned at 12:05 pm.

Respectfully Submitted:

Toni Rayala
City Clerk

City of Wausau Board of Review Policy

On Procedure for Waiver of Board of Review Hearing Requests

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 1st 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 Wausau 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 object to the assessment and appear at BOR that is filed no later than 48 hours before the commencement of the first scheduled meeting of the Board of Review 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 Board of Review 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.

2. PREREQUISITES

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

- a) Allowing the assessor to view their property after the assessor has made a written request sent by certified mail to inspect the property;
- b) Providing to the assessor all of the income and expense information that the assessor requests if the property has been valued by the objector or the assessor using the income approach; and

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

If the owner fails to satisfy the above-referenced requirements in a timely manner in accordance with the statutory requirements, the BOR will not consider the request for waiver of the BOR hearing.

3. CRITERIA.

The Board of Review may consider any or all of the following factors when deciding whether to waive the hearing:

- a) 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;
- b) The owner's stated reason(s) for the request as indicated on the Form PA-813;
- c) The benefits or detriments of having a Board record for the Court's subsequent review;
- d) The fairness to the parties involved;
- e) The inability to examine or question the person(s) providing testimony in the event the hearing is waived;
- f) 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 the ____ day of _____, 2015.

BY: BOARD OF REVIEW CITY OF WAUSAU

Board of Review Chairperson

ATTESTED BY:

Clerk of the Board of Review

**City of Wausau Board of Review Policy
Procedure for Sworn Telephone or Sworn Written Testimony Requests**

Whereas, sec.70.47(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 from being submitted.

Now Therefore the Board of Review of the City of Wausau, 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 Object to the assessment and appear at BOR filed at least 48 hours before the commencement of the first scheduled Board of Review meeting;
- b) A timely filed Objection Form for Real Property Assessment, completed in its entirety (PA-115A);
- c) A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814); and
- d) If an agent is designated, a fully completed Agent Authorization Form on Form PA-105.

Other than the Notice of Intent to Object, 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 to testify by telephone or submit sworn written testimony, except upon evidence of extraordinary circumstances as determined by the BOR.

2. PREREQUISITES.

Further, in addition to having the Board consider any such request by the Taxpayer, the taxpayer must have fully complied with all of the statutory procedural requirements of sec. 70.47(7)(aa) and (ac) through (af) before the taxpayer is eligible to request to testify by telephone or submit a sworn written statement at the Board of Review. Specifically, the statutory requirements include:

- d) Allowing the assessor to view their property after the assessor has made a written request sent by certified mail to inspect the property;
- e) Providing to the assessor all of the income and expense information that the assessor requests if the property has been valued by the objector or the assessor using the income approach; and

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

If the owner fails to satisfy the above referenced requirements in a timely manner in accordance with the statutory requirements, the BOR will not consider the request to testify by telephone or submit sworn written testimony.

3. CRITERIA.

The BOR, may consider any or all of the following factors when deciding whether to grant or deny the request to testify by telephone or submit sworn written testimony:

- a.) The owner's stated reason(s) for the request as indicated on the Form 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 examine or question the person(s) providing the testimony, whether written or oral by telephone;
- e.) The BOR's technical capacity to honor the request;
- f.) The nature of and sufficiency of the written materials proposed to be provided; and
- g.) Any other factors that the BOR deems pertinent to deciding the request.

3. EFFECTIVE DATE.

This policy shall be effective upon passage.

Adopted on the ____ day of _____, 2015.

By the Board of Review of the City of Wausau

Board of Review Chairperson
Attested by:

Clerk of the Board of Review