

Board of Review Policy
Procedure of 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) 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 the taxpayer's assessment as established by the municipal assessor as the finalized amount, and

Whereas, sec 70.47(8m) Wis. Stat. further states that for purposed of this subsection, if the Board of Review waives the hearing, the wavier disallows the taxpayer's claim on excessive assessment uder 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 an 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 low by the taxpayer prior to a Request for Waiver being considered.

Now, Therefore the Town of Sumner Board of Review of the Town of Sumner, Jefferson 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 files the aforementioned documents as required and a request from a taxpayer or assessor, or at its own discretions is made to waive the hearing of an objection, the BOR shall use the following criterria when making it 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. D. Ability to cross examine the person providing the testimony

e. Any other factors that the BOR deems pertinent to deciding whether to waive the hearing

EFFECTIVE DATE

This Policy shall be effective upon passage

Passed on the 28th day of July, 2018

By the Board of Review of the Town of Sumner

Board of Review Chair person

Attested by: Clerk of the Board of Review