

BOARD OF REVIEW
Procedure for Waiver of Board of Review Hearing Requests

Whereas, §70.47(8m), Wis. Stats., 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 §70.47(8), Wis. Stats., and allow the taxpayer to have the taxpayer's assessment reviewed under §70.47(13), Wis. Stats.; and

Whereas, §70.47(8m), Wis. Stats., further states that for purposes of this subsection, the Board of Review shall submit the notice of decision under §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, §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 §70.37(3), Wis. Stats., and notwithstanding the time period under §70.37(3)(d), Wis. Stats., the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under §70.37(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 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 Board of Review of the City of Sheboygan, Sheboygan 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 or virtual 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 _____ day of _____, 2026.

By the Board of Review of the City of Sheboygan

Board of Review Chairperson

Attested by:

Clerk of the Board of Review