

CITY OF WATERTOWN BOARD OF REVIEW POLICY – PROCEDURE FOR WAIVER OF 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 and 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 purposes of this subsection, if the Board of Review waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under 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 law by the taxpayer prior to a Request for Waiver being considered.

Now, Therefore, the City Board of Review of the City of Watertown, 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 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 benefits or detriments of the BOR process
- b. The benefits or detriments of having a record for the Court review
- c. Avoidance of unruly, lengthy, burdensome appeals
- 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

3. EFFECTIVE DATE

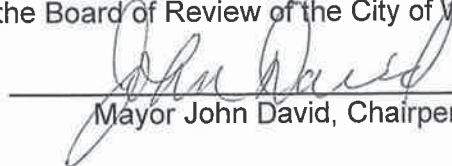
This policy shall be effective upon passage.

Passed on the 6th day of June, 2017.

By the Board of Review of the City of Watertown

Attested by:


Cindy Rupprecht, Board of Review Clerk


Mayor John David, Chairperson