

Chapter 48 TAXATION

ARTICLE I. - IN GENERAL

ARTICLE II. - PROPERTY TAXES

State Law reference— General property taxes, Wis. Stats. § 70.01 et seq.; tax exemptions generally, Wis. Stats. § 70.11; local sales taxes, income and franchise taxes for state and local revenues, Wis. Stats. § 71.01 et seq.; property tax collection, Wis. Stats. § 74.01 et seq.; taxation of public utilities and insurers, Wis. Stats. § 76.01 et seq.; motor vehicle fuel taxes, Wis. Stats. § 78.005 et seq.; town appropriations, Wis. Stats. § 60.23; town tax increment law, Wis. Stats. § 60.85.

ARTICLE I. IN GENERAL

Sec. 48-1. Tax collection bond exempted.

The Town of Onalaska hereby obligates itself to pay, in case the Town Treasurer fails so to do, all taxes of any kind required by law to be paid by the Town Treasurer to the La Crosse County Treasurer. Therefore, the Town Treasurer is hereby exempted from having to give the tax collection bond specified in Wis. Stat. § 70.67(2).

(Created 11-15-17.)

Secs. 48-2—48-18. Reserved.

ARTICLE II. PROPERTY TAXES

DIVISION 1. - GENERALLY

DIVISION 2. - BOARD OF REVIEW

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Secs. 48-19—48-39. Reserved.

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DIVISION 2. BOARD OF REVIEW

Sec. 48-40. Alternate members for board of review.

Sec. 48-41. Confidentiality of income and expense records.

Sec. 48-42. Procedures and criteria for allowing alternative forms of sworn testimony.

Sec. 48-40. Alternate members for board of review.

- (a) Pursuant to Wis. Stats. §§70.47(1) & (6m)(c), the town establishes and shall maintain a public list of names of persons eligible and appointed by the town board to serve as alternate members of the board of review.
- (b) The list shall be arranged and maintained by the town clerk in a priority order of probable and likely service as an alternate and kept in the office of the clerk. The town clerk shall notify any named member who has been lawfully removed under Wis. Stats. §§ 70.47 (6m) (a) or (b), and shall then

notify the alternate member of his or her appointment to replace another member of the board of review.

- (c) The alternate, once notified, if he or she approves the appointment, and if the appointment would not violate Wis. Stat. § 19.59, shall then take the oath of office and act as a member of the board of review under Wis. Stat. § 70.47 (6m) (c).
- (d) In addition, the appointed town clerk, if a resident of the town, is appointed with this ordinance as a regular voting member of the board of review.

Sec. 48-41. Confidentiality of income and expense records.

- (a) The town provides by this ordinance for the confidentiality of information about income and expenses that is provided to the assessor pursuant to Wis. Stat. § 70.47(7)(af), with the necessary exceptions for persons using the information in the discharge of duties imposed by law or the duties or their office or by order of a court.
- (b) Information provided to the town pursuant to Wis. Stat. § 70.47(7)(af) is not subject to the right of inspection and copying pursuant to Wis. Stat. § 19.35(1), the state public records law, unless a court determines that it is inaccurate.

Sec. 48-42. Procedures and criteria for allowing alternative forms of sworn testimony.

- (a) Pursuant to Wis. Stat. § 70.47(8) the board of review may consider requests from a property owner or the property owner's representative to appear before the board under oath by telephone or to submit written statements under oath to the board of review.
- (b) In order for a property owner or property owner's representative to submit a request to testify by phone or submit a sworn written statement, he or she must first comply with the following procedures:
 - (1) The legal requirement to provide notice of intent to appear at board of review must be satisfied; and
 - (2) An Objection Form for Real Property Assessment (PA-115A) must be completed and submitted to the board of review as required by law.
 - (3) If the two requirements above have been met, a Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814) may be submitted to the town clerk. Such requests must be submitted in time to be considered by the board at the first meeting of the board of review.
- (c) The board may consider any or all of the following factors when deciding whether to grant or deny the request:
 - (1) The requester's stated reason(s) for the request as indicated on the PA-814;
 - (2) Fairness to the parties;
 - (3) Ability of the requester to procure in person oral testimony and any due diligence exhibited by the requester in procuring such testimony;
 - (4) Ability to cross examine the person providing the testimony;

- (5) The board of reviews technical capacity to honor the request; and
- (6) Any other factors that the board deems pertinent to deciding the request.