

Town of Richfield Board of Review Policy on Procedure for Waiver of Board of Review Hearing Requests

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

Whereas, Wis. Stat. § 70.47(8m) further states that the Board of Review shall submit the notice of decision under Wis. Stat. § 70.47(12) using the amount of the taxpayer's assessment as established by the municipal assessor as the finalized amount; and

Whereas, Wis. Stat. § 70.47(8m) further states that if the Board of Review waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under Wis. Stat. § 74.37(3) and notwithstanding the time period stated under Wis. Stat. § 74.37(3)(d), the taxpayer is allowed 60 days from the notice of hearing waiver within which to commence an action under Wis. Stat. § 74.37(3)(d); and

Whereas, the Department of Revenue has indicated 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 Wavier being considered.

Now Therefore, the Town Board of Review of the Town of Richfield, Adams County does hereby adopt as Board of Review policy the following:

1. Procedure

Before the Board of Review (hereinafter BOR) can consider a request to waive a hearing of an objection from a taxpayer or assessor or at its own discretion, 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 consideration of a waiver of the hearing of an objection or a hearing on an objection will be scheduled.

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 to the BOR process;
- b) The benefits or detriments of having a record of proceedings for the Court review;
- c) The ability of any participant 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 9 day of June, 2024

By the Board of Review of the Town of Richfield

Margaret Burrows

Margaret Burrows, Board of Review Chairperson

Gary L Lueck Ernest Burrows

Gary Lueck, Board of Review Vice Chairperson

Tanya Burrows

Tanya Burrows, Clerk of the Board of Review

