

Village of Belgium
Board of Review Policy on Procedure for Waiver of Board of Review Hearing
Request

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) 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. 74.37(3), Wis. Stat. and notwithstanding the time period under sec. 74.37(3) (d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 74.37(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; and

Now Therefore the Village Board of Review of the Village of Belgium, Ozaukee 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 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.

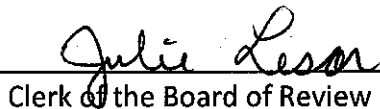
Passed on the 29th day of June, 2017

By the Board of Review of the Village of Belgium



Board of Review Chairperson

Attested by:



Clerk of the Board of Review

Request for Waiver of Board of Review (BOR) Hearing

Section 70.47 (8m), Wis. Stats., states, "The board may, at the request of the taxpayer or assessor, or at its own discretion, waive the hearing of an objection under sub. (8) or, in a 1st class city, under sub. (16) and allow the taxpayer to have the taxpayer's assessment reviewed under sub. (13). For purposes of this subsection, the board shall submit the notice of decision under sub. (12) using the amount of the taxpayer's assessment as the finalized amount. For purposes of this subsection, if the board waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under sec. 74.37(3) and notwithstanding the time period under sec. 74.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 74.37(3)(d)."

NOTE: The legal requirements of the Notice of Intent to Appear must be satisfied and the Objection Form must be completed and submitted as required by law prior to the Request for Waiver of Board of Review Hearing being submitted.

NOTE: Request for Waiver must be presented prior to the commencement of the hearing.

Municipality	County
Requestor's name	Agent name (if applicable)*
Requestor's mailing address	Agent's mailing address
Requestor's telephone number () - <input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number () - <input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Requestor's email address	Agent's email address

Property address	
Legal description or parcel number	
Taxpayer's assessment as established by assessor - Value as determined due to waiving of BOR hearing \$	
Property owner's opinion of value \$	
Basis for request	
Date Notice of Intent to Appear at BOR was given - -	Date Objection Form was completed and submitted - -

All parties to the hearing understand that in granting of this waiver there can be no appeal to the Department of Revenue under sec. 70.85, Wis. Stats. An action under sec. 70.47(13), Wis. Stats., must be commenced within 90 days of the receipt of the notice of the waiving of the hearing. An action under sec. 74.37(3)(d), Wis. Stats., must be commenced with 60 days of the receipt of the notice of the waiving of the hearing.

Requestor's / Agent's Signature _____

*** If agent, attach signed Agent Authorization Form, PA-105**

Decision

Approved Denied

Reason _____

Board of Review Chairperson's Signature _____

Date _____

Taxpayer advised _____
Date _____

Summary – Waiver of Board of Review Request

Secs. 70.47(8m), Wis. Stats.

Page _____ of _____

Filing Instructions

Section 1 – Assessment Information

Select the Taxation district, enter municipality, county, year assessments are being appealed

Section 2 – Appeal Information

Col. 1 – Enter property owner's name
 Col. 2 – Enter parcel no.
 Col. 3 – Enter computer no.

Col. 4 – Enter date waiver was received and select "Approved" or "Denied"

Col. 5 – Select property class and enter assessment value and property owner's opinion of value
 Col. 6 – Enter date delivered/mailed and clerk's initials

Note: Mail or email determination to requester

Section 3 – Read affidavit, sign and date

Note: After completing this form, file it with the BOR proceedings retained by the municipality.
 (sec. 70.47(17), Wis. Stats.).

Section 1: Assessment Information

Taxation district (check one) Town Village City

Municipality

County

Waiver year (yyyy)

Section 2: Appeal Information

Col. 1 Property Owner Name	Col. 2 Parcel No.	Col. 3 Computer No.	Col. 4 Waiver Request		Col. 5 Value		Col. 6 Notice Date delivered/mailed and clerk's initials
			Date Received (mm-dd-yyyy)	Decision	Assessment	Owner's Opinion	
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied			
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied			
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied			
				<input type="checkbox"/> Approved <input type="checkbox"/> Denied			

Section 3: Board of Review Clerk Affidavit

I, the undersigned declare that I have personally prepared this report and to the best of my knowledge and belief it is true and correct.

Signature Board of Review Clerk _____

Date _____

Menu

70.47(8m)

(8m) HEARING WAIVER. The board may, at the request of the taxpayer or assessor, or at its own discretion, waive the hearing of an objection under sub. (8) or, in a 1st class city, under sub. (16) and allow the taxpayer to have the taxpayer's assessment reviewed under sub. (13). For purposes of this subsection, the board shall submit the notice of decision under sub. (12) using the amount of the taxpayer's assessment as the finalized amount. For purposes of this subsection, if the board waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under s. 74.37 (3) and, notwithstanding the time period under s. 74.37 (3) (d), the taxpayer has 60 days from the notice of the hearing waiver in which to commence an action under s. 74.37 (3) (d).

Menu

2015-16 Wisconsin Statutes updated through 2017 Wis. Act 23 and all Supreme Court and Controlled Substances Board Orders effective on or before June 27, 2017. Published and certified under s. 35.18. Changes effective after June 27, 2017 are designated by NOTES. (Published 6-27-17)

Menu

74.37

(3) ACTION ON CLAIM.

- (a) In this subsection, to "disallow" a claim means either to deny the claim in whole or in part or to fail to take final action on the claim within 90 days after the claim is filed.
- (b) The taxation district or county that has a county assessor system shall notify the claimant by certified or registered mail whether the claim is allowed or disallowed within 90 days after the claim is filed.
- (c) If the governing body of the taxation district or county that has a county assessor system determines that a tax has been paid which was based on an excessive assessment, and that the claim for an excessive assessment has complied with all legal requirements, the governing body shall allow the claim. The taxation district or county treasurer shall pay the claim not later than 90 days after the claim is allowed.
- (d) If the taxation district or county disallows the claim, the claimant may commence an action in circuit court to recover the amount of the claim not allowed. The action shall be commenced within 90 days after the claimant receives notice by registered or certified mail that the claim is disallowed.

Menu

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Menu 70.47

(12) NOTICE OF DECISION. Prior to final adjournment, the board of review shall provide the objector, or the appropriate party under sub. (10), notice by personal delivery or by mail, return receipt required, of the amount of the assessment as finalized by the board and an explanation of appeal rights and procedures under sub. (13) and ss. 70.85, 74.35 and 74.37. Upon delivering or mailing the notice under this subsection, the clerk of the board of review shall prepare an affidavit specifying the date when that notice was delivered or mailed.

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