

## CITY OF ONALASKA

Policy: Board of Review Procedure for Waiver of Board of Review Hearings

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Approved by Finance & Personnel Committee: 6/3/15

Approved by Council: 6/9/15

### **PURPOSE**

The purpose of this policy is to outline the method in which the Board of Review may consider requests by a taxpayer or assessor or at its own discretion to waive the hearing of an objection under sec. 70.47(8)

### **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:

- (1) A timely Notice of Intent to appear at BOR; and
- (2) 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.

### **CRITERIA**

The BOR, may consider any or all of the following factors when deciding whether to waive the hearing:

- (1) The benefits or detriments of the BOR Process
- (2) The benefits or detriments of having a record for the Court review
- (3) Avoidance of unruly, lengthy, burdensome appeals
- (4) Ability to cross examine the person providing the testimony
- (5) Any other factors that the BOR deems pertinent to deciding whether to waive the hearing

### **NOTICE**

Upon decision of the BOR to waive the hearing, Notice of Decision shall be provided under Wis. Stat. §70.47(12) using the amount of the taxpayer's assessment as established by the municipal assessor and providing that notwithstanding the time period under Wis. Stat. §74.37(3)(d), the taxpayer has 60days from the notice of hearing waiver in which to commence an action under Wis. Stat.74.37(3)(d).