

TOWN OF SPRINGDALE BOR POLICY
Procedure for Waiver of Board of Review Hearing Requests

Whereas, Wis. Stat. 70.47(8m) authorizes the Board of Review (BOR) 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) or, 1st class city, under Wis. Stat. 70.47(16) and allow the taxpayer to have the taxpayer's assessment reviewed under Wis. Stat. 70.47(13); and

Whereas, Wis. Stat. 70.47(8m) further states that for purposes of this subsection, the BOR shall submit the notice of decision under se. 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 for purposes of this subsection, if the BOR waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under Wis. Stat. 70.37(3) and notwithstanding the time period under Wis. Stat. 70.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under Wis. Stat. 70.37(3)(d).

Whereas, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the BOR must be satisfied and the Objection form must be completed and submitted to the BOR as required by law by the taxpayer prior to a Request for Waiver being considered.

Now, Therefore, the Town of Springdale, Dane County BOR does hereby adopt as a BOR policy the following:

1. PROCEDURE:

Before the 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 to waive the hearing:

- a. The owner's stated reason(s) for the request as indicated on the PA-813
- b. Fairness to the parties
- c. Ability of the owner to procure in-person oral testimony and any due diligence exhibited by the owner in procuring such testimony
- d. Ability to cross-examine the person providing the testimony
- e. The BOR's technical capacity to honor the request
- f. Any other factors that the BOR deems pertinent to deciding the request

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Passed on September, 17, 2020 by the Town of Springdale Board of Review.

 _____, BOR Chair

Attested by:  _____, Clerk of the BOR

posted 10/19/2020