

## RESOLUTION NO. 22-657

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**A RESOLUTION ESTABLISHING PROCEDURES FOR WAIVER OF BOARD OF REVIEW HEARING REQUESTS**

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**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), or in a 1<sup>st</sup> 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 Board of Review shall submit the Notice of Decision under Wi. 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 for purposes of this subsection, 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 under Wis. Stat. §74.37(3)(d), the taxpayer has 90 days from the notice of hearing waiver in which to commence an action under Wis. Stat. §74.37(3)(d); and

**WHEREAS**, the Wisconsin 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;

**NOW, THEREFORE, BE IT RESOLVED**, by the Town Board of the Town of Delafield, Waukesha County, Wisconsin, that the Village hereby adopts the following policy:

**1. Procedure:**

Before the Board of Review (hereinafter BOR) can consider a request from a taxpayer or assessor or at its own discretion waive the hearing of an objection, the taxpayer must first complete and file with the BOR Clerk the following documents:

- a) A timely Notice of Intent to appear at the BOR: and
- b) A timely Objection Form for Real Property Assessment (PA-115A).

If the owner fails to file the documents as required, no hearing will be scheduled on the objection. If the owner files the documents as required and a request from the owner or assessor is made to waive the hearing of an objection, or if the documents as required and a request from the owner or assessor is made to waive the hearing of an objection, or if the BOR considers waiving the hearing at its own discretion, the BOR shall use the following criteria to make 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 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(s) 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.

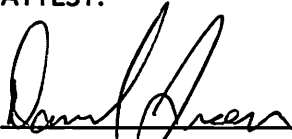
**PASSED AND ADOPTED** by the Board of Review of the Town of Delafield, Waukesha County, Wisconsin this 20 day of June 2022.

TOWN OF DELAFIELD



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Edward Kranick, Board of Review Chair

ATTEST:



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Dan Green, Administrator-Clerk/Treasurer