

NEW PROCEDURES AVAILABLE TO BOARD OF REVIEW

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The May 2014 legal comment provided a detailed overview of the Board of Review (BOR) and very briefly highlighted some new changes to the law governing Board of Review that would take effect in 2015. These changes, made by 2013 Wis. Act 228 are now in effect. BOR members need to be aware of these changes to the law and consider how the new laws will be implemented.

1. **Waiver of BOR hearing:** Beginning in 2015, the BOR has authority to waive a BOR hearing at the request of the property owner, the assessor or at its own discretion. This allows the property owner to appeal directly to the circuit court. If it comes from the property owner, he or she must submit a Request for Waiver of Board of Review Hearing Form (DOR has developed a form for use) to the BOR clerk, and provide the 48-hour notice of intent to appeal. The BOR considers the request at its first meeting. If it waives the hearing, BOR issues a determina-

tion sustaining the assessment established by the assessor and denying a hearing and the property owner is responsible for initiating action in circuit court within 60 days. The BOR should consider what reasons might support waiving the hearing and, after reviewing the circumstances, state on the record the reason for denying the hearing.

2. **Sworn Written or Phone Testimony:** Beginning in 2015, the BOR may accept sworn information over the telephone or in a sworn written statement. The property owner must submit a Request to Testify by Telephone or submit a Sworn Written Statement Form (DOR has developed a form for use). BOR is not required to accept such testimony, unless the person is ill or disabled and presents the BOR with a letter from a physician, osteopath, physician assistant or advanced practice nurse practitioner that confirms his or her illness or disability, but has the discretion to. Reasons for denying sworn testimony by phone or in a written statement might include that such testimony is not subject to cross examination or that it is hard to weigh credibility of witnesses without being able to see them. Lack of equipment for audible phone testimony may limit the BOR in its ability to allow it. Although the BOR does not have to accept such testimony, if it decides that it will allow it in some

instances, it should create a policy to ensure that similar requests are treated similarly and that requests are handled fairly and based on objective policy reasons.

3. **Postpone and Reschedule:** Effective 2015, the BOR may postpone and reschedule a hearing as it relates to a property, but no more than once per session, at the request of the property owner or his or her representative.

4. **Changes in Notice Requirements:** Effective 2015, notices of changed assessment must be sent to the property owner at least 30 days before the meeting of BOR when the municipality is conducting a revaluation. Notices of changed assessment must be sent to the property owner at least 25 days before the meeting of the BOR in 1st class cities. A class 1 meeting notice must be published at least 15 days before the BOR's first meeting or at least 30 days before the first meeting when the municipality is conducting a revaluation.

Taxation 1047