

ORDINANCE 2015 - 4

AN ORDINANCE AMENDING CHAPTER 53 OF THE CODE OF ORDINANCES RELATING TO THE ESTABLISHMENT AND PROCEDURES FOR THE BOARD OF REVIEW

The Common Council of the City of Richland Center, Wisconsin, does ordain as follows:

SECTION 1:

Chapter 53 of the Code of Ordinances of the City of Richland Center is amended to read as follows:

CHAPTER 53

CREATING A BOARD OF REVIEW FOR THE CITY OF RICHLAND CENTER AND ESTABLISHING CERTAIN PROCEDURES FOR THE BOARD OF REVIEW

53.01 Creation and Membership. There is hereby created for the City of Richland Center, Wisconsin, a Board of Review to be made up of the Mayor, the City Clerk, and three aldermen. The three aldermen members shall be appointed by the Mayor and confirmed by majority vote of the Common Council prior to the Board's first scheduled meeting. In the event that the City Clerk is unavailable to serve, the Deputy City Clerk shall serve in place of the City Clerk and shall, if so serving, carry out all duties of the City Clerk related to the Board of Review.

53.02 Clerk of the Board of Review. The City Clerk shall be the clerk of the Board of Review and shall keep an accurate record of all of its proceedings.

53.03 Training. No board of review may be constituted unless it includes at least one voting member who, within 2 years of the board's first meeting, has attended a training session under Wis. Stat. § 73.03 (55) and unless that member is the Mayor or the Mayor's designee. The City clerk shall provide an affidavit to the department of revenue stating whether the requirement under this subsection has been fulfilled.

53.04 Incorporation of Statutory Provisions. The provisions of Wis. Stat. § 70.47 (1), (2), (2m), (3), (4), (5), (6m) and (6r), as the same may from time to time be amended, are incorporated herein by reference.

53.05 Objections to Valuations.

(1)

(a) The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the Board's first scheduled meeting, the objector

provides to the Board's clerk written or oral notice of an intent to file an objection, except that, upon a showing of good cause and the submission of a written objection, the Board shall waive that requirement during the first 2 hours of the Board's first scheduled meeting, and the Board may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the Board of Review during the first 2 hours of the first scheduled meeting. [Wis. Stat. § 70.47(7)(a)]

(b) Objections to the amount or valuation of property shall first be made in writing and filed with the Clerk of the Board of Review within the first 2 hours of the Board's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the Board may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days. The Board may require such objections to be submitted on forms approved by the Department of Revenue, and the Board shall require that any forms include stated valuations of the property in question. [Wis. Stat. § 70.47(7)(a)]

(c) Persons who own land and improvements to that land may object only to the aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the valuation of improvements to that land. [Wis. Stat. § 70.47(7)(a)]

(d) No person shall be allowed in any action or proceedings to question the amount or valuation of property unless such written objection has been filed and such person in good faith presented evidence to such Board in support of such objections and made full disclosure before said Board, under oath of all of that person's property liable to assessment in such district and the value thereof. The requirement that it be in writing may be waived by express action of the board. [Wis. Stat. § 70.47(7)(a)]

(2) No person shall be allowed to appear before the Board of Review, to testify to the Board by telephone or to contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail of the assessor to view such property. [Wis. Stat. § 70.47(7)(aa)]

(3) After the first meeting of the Board of Review and before the Board's final adjournment, no person who is scheduled to appear before the Board of Review may contact or provide information to a member of the Board about that person's objection except at a session of the Board. [Wis. Stat. § 70.47(7)(ac)]

(4) When appearing before the Board, the person shall specify, in writing, the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information that the person used to arrive at that estimate. [Wis. Stat. § 70.47(7)(ae)]

(5) No person may appear before the Board of Review, testify to the Board by telephone or object to a valuation, if that valuation was made by the assessor or the objector using the income method, unless the person supplies to the assessor all of the information about income and expenses, as specified in the manual under Wis. Stat. § 73.03(2a), that the assessor requests. [Wis. Stat. §70.47(7)(af)]

53.06 Confidentiality of Information.

(1) Whenever the assessor, in the performance of his or her duties, requests and obtains income and expense information pursuant to Wis. Stat. § 70.47(7)(al), or any successor statute thereto, such income and expense information that is provided to the assessor shall be held confidential by the assessor, except, however, that such information may be disclosed to and used by persons in the discharge of duties imposed by law, in the discharge of duties imposed by office including, but not limited to, use by the assessor in performance of official duties of the assessor's office and use by the Board of Review in performance of their official duties, or pursuant to an order of a court.

(2) Income and expense information provided to the assessor under Wis. Stat. §70.47(7)(af), unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. § 19.35(1). [Wis. Stat. § 70.47 (7) (af)]

53.07 Board of Review Hearings.

(1) The board shall hear upon oath all persons who appear before it in relation to the assessment. [Wis. Stat. § 70.47 (8)]

(2) Discretionary Telephone Appearance. Instead of appearing in person at the hearing, the board may allow the property owner, or the property owner's representative, at the request of either person, to appear before the board, under oath, by telephone or to submit written statements, under oath, to the board. [Wis. Stat. § 70.47 (8)]

(3) Mandatory Telephone Appearance. The board shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, osteopath, physician assistant, as defined in s. 448.01 (6), or advanced practice nurse prescriber certified under s. 441.16 (2) that confirms their illness or disability. [Wis. Stat. § 70.47 (8)]

(4) Discretionary Rescheduling. At the request of the property owner or the property owner's representative, the board may postpone and reschedule a hearing under this subsection, but may not postpone and reschedule a hearing more than once during the same session for the same property. [Wis. Stat. § 70.47 (8)]

(5) Hearing Procedure. [Wis. Stat. § 70.47 (8)]

The board at such hearing shall proceed as follows:

(a) The clerk shall swear all persons testifying before it or by telephone in relation to the assessment.

(b) The owner or the owner's representatives and the owner's witnesses shall first be heard.

(c) The board may examine under oath such persons as it believes have knowledge of the value of such property.

(d) The board may and upon request of the assessor shall compel the attendance of witnesses, except objectors who may testify by telephone, and the production of all books, inventories, appraisals, documents and other data which may throw light upon the value of property.

(e) All proceedings shall be taken in full by a stenographer or by a recording device, the expense thereof to be paid by the district. The board may order that the notes be transcribed, and in case of an appeal or other court proceedings they shall be transcribed. If the proceedings are taken by a recording device, the clerk shall keep a list of persons speaking in the order in which they speak.

(f) The clerk's notes, written objections and all other material submitted to the board of review, tape recordings of the proceedings and any other transcript of proceedings shall be retained for at least 7 years, shall be available for public inspection and copies of these items shall be supplied promptly at a reasonable time and place to anyone requesting them at the requester's expense.

(g) All determinations of objections shall be by roll call vote.

(h) The assessor shall provide to the board specific information about the validity of the valuation to which objection is made and shall provide to the board the information that the assessor used to determine that valuation.

(i) The board shall presume that the assessor's valuation is correct. That presumption may be rebutted by a sufficient showing by the objector that the valuation is incorrect.

53.08 Incorporation of Other Statutory Provisions. The provisions set forth in the following Wisconsin Statutes as the same may be from time to time amended are incorporated herein by reference:

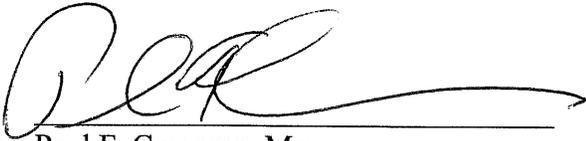
- §70.47 (8m) Hearing waiver
- §70.47 (9) Correction of assessments.
- §70.47 (10) Assessment by board
- §70.47 (11) Parties.
- §70.47 (12) Notice of decision.
- §70.47 (13) Certiorari.

- §70.47 (14) Tax payments.
- §70.47 (15) Saving clause.
- §70.47 (17) Summary of proceedings.

SECTION 2: EFFECTIVE DATE.

This ordinance shall be in full force and effect from and after its passage and publication.

Enacted the 16th day of June, 2015



Paul F. Corcoran, Mayor

ATTEST:


Melinda D. Jones, Clerk