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CHAPTER XL.

BOARD OF REVIEW

SECTION 40.00. Creation of Board of Review. Pursuant to the provisions of Section 70.46, Wis. Stats., there is hereby created and established a "Town of Wheatland Board of Review".

SECTION 40.10. Membership. The Town of Wheatland Board of Review shall have four members consisting of the three Town Supervisors and the Town Clerk.

A. The Town Chairman shall be its presiding officer.

B. All members of the Board of Review shall be voting members except that the Town Clerk shall vote only in the event of a tie vote.

SECTION 40.20. Compensation. Each member of the Board of Review shall receive a salary when the Board of Review is in session computed as follows:

A. One Hundred Dollars (\$100.00) per member per day, or any part thereof.

B. In no event shall the daily salary per member exceed One Hundred Dollars (\$100.00) per day.

SECTION 40.30. Duties and Functions of Board of Review. The Town of Wheatland Board of Review shall have the powers, duties and functions as set forth in Sections 70.46, 70.47 and 70.48 of the Wisconsin Statutes as revised and amended from time to time; except as otherwise set forth herein.

SECTION 40.40. Board of Review Proceedings. The Board of Review shall meet annually at any time during the 30-day period beginning on the second Monday in May of each year, not fewer than two (2) hours on the first meeting day between 8:00 a.m. and midnight. The Board of Review may meet at other times as the Board of Review may determine to be necessary and desirable in the best interest in the Town of Wheatland and its residents.

A. Notice of Meeting. The first meeting of the Board of Review shall be noticed by publication of the date and time of such meeting in the Kenosha News and by posting of such notice in not less than three (3) public places and at the Town Hall, at least ten (10) days prior to such meeting. If an adjournment is made of a meeting for more than one (1) day, a written notice shall be posted on the outer door of the place of the meeting and in at least three (3) public places in the Town, stating to what time the meeting is

adjourned. The Board of Review may, but shall not be obligated to, postpone and reschedule a hearing as it relates to a property, at the request of the property owner or his or her representative. Any such postponement must be based upon good cause and no more than one time per session of the Board of Review.

B. Objections to Valuations. All objections to the amount or the valuation of real or personal property must be made in writing on forms which are available from the Town Clerk and must be filed with the Clerk prior to close of public hearings by the Board. If, after submitting a request for a hearing before the Board of Review, the property owner files a Request for Waiver of Board of Review Hearing on forms provided by the Wisconsin Department of Revenue at least forty-eight (48) hours prior to the first meeting of the Board of Review, the Board of Review may waive the hearing so that the property owner can directly appeal the assessment to the Circuit Court. If the property owner waives his or her hearing before the Board of Review following the foregoing procedure, the Board of Review shall issue a written determination sustaining the assessment established by the Assessor and denying the hearing. Thereafter, the property owner is responsible for initiating any appeal of such determination in the Circuit Court within sixty (60) days. The decision of the Board of Review to waive a hearing is discretionary with the Board of Review and, if granted, the reason for granting such waiver shall be stated on the record at the time of the first meeting of the Board of Review.

C. Election Not to Accept Sworn Written or Telephone Testimony. Because facilities are not available for telephone conferencing at the Town Hall and because it is difficult to weigh the credibility of witnesses without being able to observe witnesses giving testimony, sworn written or telephone testimony shall not be accepted at hearings conducted by the Board of Review. In addition, the ability of the Assessor to cross examine or for members of the Board of Review to make inquiry of witnesses providing written testimony is compromised. In many instances, follow-up questions are crucial for the Board of Review in ascertaining the factual basis for a property owner's appeal and/or the property owner's objection to the methodology employed by the Assessor in arriving at an assessment.

D. Confidentiality of Information. Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information pursuant to Section 70.47(7)(af), Wis. Stats., or any successor statute thereto, then, such income and expense information that is provided to the Assessor shall be held by the Assessor on a confidential basis, except, however, that the information may be revealed to and used by persons: in the discharging 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 its official duties); or pursuant to order of a court. Income and expense information provided to the Assessor under Section 70.47(7)(af), unless a court determines that it is inaccurate, is, per Section

70.47(7)(af), not subject to the right of inspection and copying under Section 19.35(1), Wis. Stats.

E. All meetings of the Board of Review shall be publicly held and open to all citizens at all times. No formal action of any kind shall be introduced, deliberated upon, or adopted at any closed session or meeting of the Board of Review.