

ORDINANCE NO. 2015-03

**TOWN OF YORKVILLE
RACINE COUNTY, WISCONSIN**

**AN ORDINANCE ESTABLISHING PROCEDURES AND CRITERIA FOR WAIVING
BOARD OF REVIEW HEARING REQUESTS**

WHEREAS, Wisconsin Statutes Section 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 Wisconsin Statutes Section 70.47(8) and allow the taxpayer to have the taxpayer's assessment reviewed under Wisconsin Statutes Section 70.47(13), and

WHEREAS, Wisconsin Statutes Section 70.47(8m) further states that for purposes of this subsection, the board of review shall submit the notice of decision under Wisconsin Statutes Section 70.47(12), using the amount of the taxpayer's assessment as established by the municipal assessor as the finalized amount, and

WHEREAS, Wisconsin Statutes Section 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 Wisconsin Statutes Section 70.37(3), and, notwithstanding the time period under Wisconsin Statutes Section 70.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under Wisconsin Statutes Section 70.37(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 by the taxpayer as required by law prior to a Request for Waiver being considered by the board of review.

NOW, THEREFORE, the Town Board of the Town of Yorkville, Racine County, Wisconsin, does hereby ordain as follows:

1. That Section 2-236 of the Code of Ordinances for the Town of Yorkville be, and hereby is, created to read as follows:

"Sec. 2-236 Procedures and criteria for waiving board of review hearing requests.

1. Procedure:

Before the Board of Review (hereinafter "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 fully completed and timely Notice of Intent to appear at BOR, and
- b) A fully completed and timely Objection Form for Real Property Assessment (Form 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 benefits or detriments of the BOR process
- b) The benefits or detriments of having a record for court review
- c) Avoidance of unruly, lengthy, burdensome appeals
- d) Ability to cross-examine the person providing the testimony
- e) Any other factors that the BOR deems pertinent to deciding whether to waive the hearing"

2. That this ordinance shall be effective upon adoption and publication as provided by law.

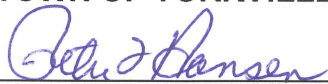
Adopted by the Town Board of the Town of Yorkville, Racine County, Wisconsin, this 11th day of May, 2015.


Ayes: 3

Nays: 0

Abstentions: 0

TOWN OF YORKVILLE

By: 
Peter L. Hansen, Chairperson

Attest: 
Michael McKinney, Clerk-Treasurer