

**Board of Review Resolution 18-02**  
**Procedure for Waiver of Board of Review Hearing Requests**

**WHEREAS**, sec. 70.47(8m), Wis. Stat. 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 sec. 70.47(8) or, in a 1<sup>st</sup> class city, under sec. 70.47(16) and allow the taxpayer to have the taxpayer's assessment reviewed under sec. 70.47(13): and;

**WHEREAS**, sec. 70.47(8m), Wis. Stat. further states that for purposes of this subsection, the Board of Review shall submit the notice of decision under sec. 70.47(12), Wis. Stat. using the amount of the taxpayer's assessment as established by the municipal assessor as the finalized amount and;

**WHEREAS**, sec. 70.47(8m), Wis. Stat 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 sec. 70.37(3), Wis. Stat. and notwithstanding the time period under sec. 70.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 70.37(3)(d), Wis. Stat.

**WHEREAS**, the 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** that the City of Lodi Board of Review of the City of Lodi, Columbia County does hereby adopt as Board of Review policy the following:

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

If the owner fails to file the aforementioned documents as required, no hearing will be scheduled on the objection.

If the owner fails to file 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 the 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

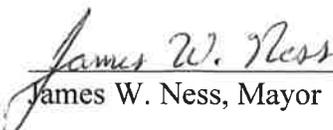
**3. EFFECTIVE DATE**

This policy shall be effective upon passage.

Adopted by the Board of Review, City of Lodi, Wisconsin on this 21<sup>st</sup> day of June, 2018.

Attest:

  
Lanette Mayberry, Deputy City Clerk

  
James W. Ness, Mayor