

Village of Caledonia

Board of Review of Review Rules and Procedures

Intro 1 Authority

The Board of Review is established and operates under the laws set forth in Chapter 70 of the Wisconsin Statutes and relevant published decisions of the Wisconsin Courts.

Intro 2 Regulations

Besides these rules, additional provisions also govern and guide the Board of Review, which are not enumerated herein. The Assessor, property owner, and the public have rights and procedures that must be followed. Anyone involved in filing a real or personal property objection should also review and understand Wisconsin Statutes, Chapter 70, and the Wisconsin Department of Revenue's Guides for Property Owners. The Board of Review, its Clerk, and its legal Counsel can only provide answers on procedural matters, and therefore property owners may wish to consult with an attorney when filing an objection.

Intro 3 Board of Review's Function

- A. The Board of Review is a quasi-judicial body whose duty is to hear sworn, oral testimony regarding assessed values.
- B. The Board of Review is to consider requests to waive objections to the circuit court; to issue subpoenas; to schedule and conduct hearings on objections and make determinations as to whether the Assessor's valuation is correct.

Rule 1 Officer Selection and Duties

- A. The Board of Review shall select a chairperson and vice-chairperson at the beginning of each annual session.
- B. Chair. The Chair shall preside over all meetings of the Board of Review. In the absence of the Chair, the Vice-Chair shall assume the Chair's duties.
- C. Rulings. The Chair shall make all rulings regarding procedural matters and the admission or exclusion of evidence during the hearing. If circumstances prove necessary, the Chair has the authority to make rulings regarding procedural matters and the admission or exclusion of evidence that may arise when the Board of Review is not in session.
- D. The Board of Review's Clerk is determined by §2.05.01(c), Village of Caledonia Municipal Code.

Rule 2 Filing

Any document required to be filed with the Board of Review's Clerk may be submitted in person, by e-mail, or by U.S. mail to the Village Clerk. Written objections must use Wisconsin Department of Revenue forms to file with the Clerk. Filings are timely if received by the Clerk's office at least forty-eight hours before the first scheduled BOARD OF REVIEW meeting using the Objection Form(s). Any document received after that time will be considered filed on the following business day. The intent may be filed orally, but the objection form must be filed within the first two hours of the first meeting to be considered. Upon showing good cause or extraordinary circumstances to the BOARD OF REVIEW and submitting a written objection, the BOARD OF REVIEW can waive that requirement during the first two hours of the first meeting.

Rule 3 Forms

- A. Objectors must use Wisconsin Department of Revenue forms for objections (PA-115A - real property and PA-115B - personal property), agent authorizations (PA 105), and requests for waivers (PA 813, R. 10-16).
- B. These forms are available in person at the Village Clerk's office or online from the Wisconsin Department of Revenue and the Village:
 - <https://www.revenue.wi.gov/Pages/HTML/formpub.aspx>
 - <https://caledonia-wi.gov/Board of Review-review>
- C. A separate objection form shall be completed and filed for each property tax key number or personal property account being appealed.
- D. A new agent form must be filed with each objection regardless of whether the agent has represented the property owner and filed one in other years because each assessment year is a separate file, independent of previous proceedings.
- E. A property owner's legal Counsel must file a notice of appearance if Counsel is not the designated agent on form PA-105.

Rule 4 Scheduling Objections

- A. Generally.

The Board of Review Clerk will review the filed documents and determine whether to schedule a hearing. Objections will be rejected and not scheduled for a hearing if:

- the objection form is not filled out in its entirety, or the objector fails to furnish any of the information requested on the objection form, particularly Section 3 of the objection form (PA-115A or PA-115B);

- objections were not timely filed;
 - the appropriate person or entity does not sign a form;
 - the agent form is not in compliance with Rule 3.C.;
 - the objection does not comply with the requirements of the Wisconsin Statutes;
1. Objections may be rejected for other reasons upon the Assessor's request or on the Board of Review's own motion. This may include if the owner or the owner's agent fails to comply with a Board of Review subpoena. All the points above will also be considered by the BOARD OF REVIEW during the first two hours.
- B. Late Filed Objections. The Board of Review will use the following definitions in deciding whether late objections may be scheduled for a hearing
1. "Good cause" means the objector acted in good faith in filing even though it was late; the Assessor will not be prejudiced by the late filing; and the objector took prompt action to remediate the late filing. These can be shown by the reason for the objector's delay; the extent to which the objector undertook effort for compliance with the Board of Review rules and state statutes; the objector's prior experience with the Board of Review; and the objector's knowledge about Board of Review law and procedures.
 2. "Extraordinary Circumstances" means something beyond what is usual, regular, or customary, but something highly remarkable or non-reoccurring circumstances that are more severe than good cause.
 3. In determining good cause or extraordinary circumstances, the Board of Review can only consider information about why the filing was late, and not information about the property valuation.
 4. Failure to receive any notice required to be sent by Statute does not constitute good cause or extraordinary circumstances.

C. Hearing Denial.

1. A motion by the Board of Review to deny a hearing means the Board of Review shall not act on the objection as to the merits of the valuation. The Clerk must send a written hearing denial notice that includes the reasons the Board of Review made that determination and no "Notice of Determination pursuant to Wis. Stat. Sec. 70.47 (12) is sent to the objector

Rule 5 Board of Review of Review Hearing Waiver

The Board of Review may consider any or all of the following in determining whether to grant a request to waive a Board of Review hearing:

- A. A request by the Assessor to deny the hearing waiver because the objector or objector's representative has not provided information to the Assessor in support of their opinion of valuation;
- B. The benefits or detriments of having a Board of Review of Review record for a court review;
- C. The avoidance of lengthy and burdensome appeals;
- D. The inability to cross examine the person otherwise providing testimony to the Board of Review;
- E. Any other circumstances that the Board of Review deems pertinent to deciding whether to waive the hearing;
- F. Failure to comply with a subpoena.

Rule 6 Subpoenas

- A. At the request of the Assessor or the property owner, their agent or legal Counsel, either in advance of or at the hearing, the Board of Review, shall grant a request for subpoenas for the attendance of witnesses and/or the production of documents at the hearing. The Board of Review may decide to issue a subpoena on its own motion at any time.
- B. Subpoenas will be prepared by the party requesting them and must be filed for review by the Board of Review's Counsel before being issued by the Chair. Subpoena service is the responsibility of the party requesting the subpoena.

Rule 7 Sworn Telephone Testimony

No one may appear under oath, by telephone, or submit written statements, under oath, other than those who are ill or disabled as provided for under §70.47(8), Wis. Stats.

Rule 8 Withdrawal of Objection

Objection to an assessment may be withdrawn at any time prior to or at the time of the hearing by filing a written request signed by the owner or the owner's agent.

Rule 9 Conflict of Interest

Board of Review members with a conflict of interest must excuse themselves from a hearing and determination on an objection. That member should not be counted in determining a quorum for the hearing and shall not participate in the hearing or determination in any manner.

Rule 10 Hearings

- A. Time limits. The Board of Review shall establish time limits for presenting evidence at a hearing on any objection and such time limits shall be strictly enforced with the default time limit for residential cases being 30 minutes for each side and for commercial cases, one and a half hours for each side.
- B. Evidence. The hearing need not be conducted according to the Rules of Evidence. Any relevant evidence may be admitted if it is the sort of evidence that reasonable persons are accustomed to relying on in the conduct of serious affairs. Failure to enter timely objection to evidence constitutes a waiver of the objection. The Board of Review may act only upon the basis of evidence properly admitted into the record. The Clerk will provide all supporting applications and documents submitted for scheduled objections at the Village Hall before the hearing and cannot be furnished before then.
- C. Exhibits. Copies of all exhibits to be introduced at the hearing must be provided by the party presenting them, whether the Assessor or the Objector or their Agent. There must be enough copies to provide one to each member of the Board of Review (5), the Assessor or the Objector, the Board of Review Clerk, the Board of Review's Counsel (if applicable), and the court reporter (if applicable). Each document must be submitted to the Clerk to be given an exhibit identification prior to distribution and use in the hearing.
- D. Legal Counsel's participation. When represented by legal Counsel, only one person may present the objection to the Board of Review, either the property owner or legal Counsel, although the property owner may be a witness.
- E. Continuances. If a hearing needs to be continued, the Board of Review will work with the property owner and the Assessor to determine a mutually acceptable hearing time if it is sitting in session; otherwise, the Chair and the Clerk will work on scheduling outside of the Board of Review session.

Rule 11 Failure to Appear

If the property owner or property owner's agent or legal Counsel fails to appear at the time scheduled for the hearing before the Board of Review, the assessment objection shall be dismissed without a hearing.

Rule 12 Transcript

In an appeal or other court proceedings, the meeting record shall be transcribed at the expense of the appealing party. No transcript will be prepared without pre-payment of the estimated cost.

Rule 13 Reconsideration and Rehearing

The decision of the Board of Review regarding an objection is final. By law, the Board of Review cannot reconsider or rehear an objection unless ordered to do so by the Court.

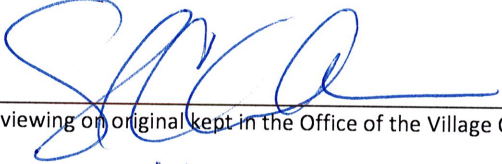
Rule 14 Amendments to Rules and Procedures

These rules and procedures may be amended from time to time as required or determined by the Board of Review.

Rule 15 Copies of Rules

Copies of these rules and procedures shall be kept on file in the Office of the Village Assessor and the Office of the Village Clerk and shall be made available for public review on the Village's website and in person at Village Hall during regular business hours.

Adopted by Village of Caledonia Board of Review on August 24, 2022

Board of Review Chair Signature: Signed by * , Chairman Elect*
(Available for viewing on original kept in the Office of the Village Clerk)

Board of Review Clerk Signature: 
