



AGENDA FOR BOARD OF REVIEW

A Board of Review meeting will be held on **Wednesday, June 11, 2025 at 10:00 AM**
in the **Council Chambers at City Hall, 819 Superior Avenue, Tomah, WI.**

AGENDA

1. Call Board of Review (BOR) to Order & Meeting Recording Announcement
- [2.](#) Roll Call - Confirmation of appropriate BOR and Open Meeting Notices
3. Select a Chairperson for BOR
4. Select a Vice-Chairperson for BOR
- [5.](#) Approval of Minutes from August 1, 2025 BOR meeting
- [6.](#) Verify that at Least One BOR Member has met the Mandatory Training Requirements
- [7.](#) Verify City of Tomah Ordinance for Confidentiality of Income and Expense Information - City of Tomah Ordinance Article VIII Sec. 2-688
- [8.](#) Reaffirmation of Policy Regarding Procedure for Sworn Telephone Testimony and Sworn Written Testimony
- [9.](#) Reaffirmation of Policy Regarding Procedure for Waiver of BOR Hearing Requests
10. Filing and Summary of Annual Assessment Report by Assessor
11. Receipt of the Assessment Roll by the Clerk from the Assessor
12. Review the Assessment Roll and Perform Statutory Duties
 - A) Examine the Roll
 - B) Correct Description or Calculation Errors
 - C) Add Omitted Property
 - D) Eliminate Double Assessed Property
13. Discussion/Action - Certify all corrections of Error Under State Law Wis. Stat. § 70.43
14. Discussion/Action - Verify with Assessor that Open Book Changes are Included in the Assessment Roll
15. Allow Taxpayers to Examine Assessment Data
16. During First Two Hours Consideration of:
 - A) Waivers of Required 48-hour Notice of Intent to File Objection when there is good cause
 - B) Requests for Waiver of BOR Hearing
 - C) Requests tot Testify by Telephone or Sworn Written Statement
 - D) Subpoena requests
 - E) Act on any other legally allowed or required BOR matters
17. Review Notices of Intent to File Objection

Board of Review – June 11, 2025

18. Proceed to Hear Objections, if any and if Proper Notice/Waivers Given, unless Scheduled for another date

19. Consider/Act on Scheduling Additional BOR Date(s)

ADJOURNMENT (To Future Date if Necessary)

NOTICE: It is possible that a quorum of members of other governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information. No action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice. Please note that, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, contact Nicole Jacobs, City Clerk, at 819 Superior Avenue, Tomah, WI 54660.

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

Ankit Sachdeva, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Monroe County Herald, a newspaper printed and published in the City of Sparta, County of Monroe, State of Wisconsin, and that this affidavit is Page 1 of 3 with the full text of the sworn-to notice set forth on the pages that follow, and the hereto attached:

PUBLICATION DATES:

- Apr 24, 2025

NOTICE ID: PrMjkz64uCd7VjHJT9MU

PUBLISHER ID: PrMjkz64uCd7VjHJT9MU

NOTICE NAME: Board of Review Combined Notice - Tomah

Publication Fee: \$144.23

I declare under penalty of false swearing under the law of Wisconsin that the foregoing is true and correct.

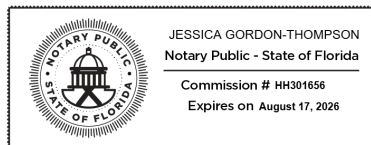
SIGNED:

Ankit Sachdeva

(Signed) _____

VERIFICATION

State of Florida
County of Orange



Subscribed in my presence and sworn to before me on this: 04/29/2025

J. Gordon-Thompson

Notary Public

Notarized remotely online using communication technology via Proof.

**STATE OF WISCONSIN
CITY OF TOMAH, MONROE COUNTY**

Pursuant to Wis. Stat. § 70.45, the assessment roll for the Year 2025 assessment will be open for examination starting on the **1 st day of May, 2025, at 7:30 a.m. until 4:30 p.m. Monday through Thursday**. The full preliminary assessment roll will also be available on the City of Tomah website at tomahwi.gov.

Additionally, the assessor shall be available at the City Hall from **12:00 p.m. – 4:00 p.m. on Wednesday, May 14 th** and by phone prior to the first 2-hour meeting. Instructional material will be provided at the open book to persons who wish to object to valuations under Wis. Stat. §70.47.

NOTICE OF BOARD OF REVIEW TWO-HOUR MEETING

Notice is hereby given that the Board of Review for the City of Tomah, Monroe County, Wisconsin, shall hold its first meeting on **June 11, 2025 at 10:00 a.m.** in the Council Chambers at the Tomah Municipal Building, 819 Superior Ave, Tomah, WI. Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board of Review:

1. After the first meeting of the Board of Review and before the Board of Review'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 of Review about that person's objection except at a session of the Board of Review. Open book shall occur no less than 7 days prior to the Board of Review.

2. The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the Board of Review's first scheduled meeting, the objector provides to the Board of Review Clerk written or oral notice of an intent to file an objection, the Board of Review shall waive that requirement during the first 2 hours of the Board of Review's first scheduled meeting, and the Board of Review may waive that requirement up to the end of the 5 th 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.

3. Objections to the amount or valuation of property shall first be made in writing and filed with the Board of Review Clerk within the first 2 hours of the Board of Review's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the Board of Review may waive that requirement up to the end of the 5 th 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 of Review may require objections to the amount or valuation of property to be submitted on forms approved by the Wisconsin Department of Revenue, and the Board of Review shall require that any forms include stated valuations of the property in question.

Persons who own land and improvements to that land may object 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. No person may be allowed in any action or proceedings to question the amount or valuation of property unless the written objection has been filed and that person in good faith presented evidence to the Board of Review in support of the objections and made full disclosure before the Board of Review, under oath, of all of that person's property liable to assessment in the district and the value of that property. The requirement that objections be in writing may be waived by express action of the Board.

4. When appearing before the Board of Review, the objecting 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 used to arrive at that estimate.

5. No person may appear before the Board of Review, testify to the Board of Review by telephone, or object to a valuation if that valuation was made by the assessor or the objector using the income method of valuation, unless no later than 7 days before the first meeting of the Board of Review, the person supplies the assessor with all the information about income and expenses that the assessor requests, as specified in Assessor's Manual Under Wis. Stat. § 73.03(2a). The City of Tomah has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph that provides exceptions for persons using information in the discharge

of duties imposed by law or the duties of their officer or by order of a court. The information that is provided in this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. § 19.35(1).

6. The Board of Review shall hear upon oath, by telephone, all ill or disabled persons who present to the Board of Review a letter from a physician assistant, or advanced practice nurse prescriber certified under Wis. Stat. § 441.16(2), that confirms their illness or disability. No other persons may testify by telephone unless the Board of Review, in its discretion, has determined to grant a property owner's or their representative's request to testify under oath by telephone or written statement.

7. No person may appear before the Board of Review, testify to the Board of Review by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board of Review, or at least 48 hours before the objection is heard if the objection is allowed under Wis. Stat. § 70.47(3)(a), that person provides notice to the Board of Review Clerk as to whether the person will ask for the removal of a member of the Board of Review and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.

Notice is hereby given this 24th day of April, 2025

Rebecca Weyer, City Clerk

4/24 WNAXLP

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

Ankit Sachdeva, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Monroe County Herald, a newspaper printed and published in the City of Sparta, County of Monroe, State of Wisconsin, and that this affidavit is Page 1 of 3 with the full text of the sworn-to notice set forth on the pages that follow, and the hereto attached:

PUBLICATION DATES:

- Apr 24, 2025

NOTICE ID: 5TOYScgxdYlrZyq81ijP

PUBLISHER ID: 5TOYScgxdYlrZyq81ijP

NOTICE NAME: Board of Review Notice - All Municipalities

Publication Fee: \$388.78

I declare under penalty of false swearing under the law of Wisconsin that the foregoing is true and correct.

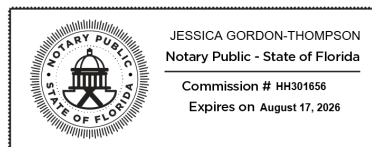
SIGNED:

Ankit Sachdeva

(Signed)_____

VERIFICATION

State of Florida
County of Orange



Subscribed in my presence and sworn to before me on this: 04/29/2025

J. Thompson

Notary Public

Notarized remotely online using communication technology via Proof.

NOTICE OF THE BOARD OF REVIEW

Please note that each Town/Village/City will publish a notice that specifies the date, time and place of the Open Book and Board of Review Meeting. The following information pertains to all municipalities.

Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board:

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 complete an exterior view.

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.

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.

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 objections to the amount or valuation of property 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. Persons who own land and improvements to that land may object 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. No person may be allowed in any action or proceedings to question the amount or valuation of property unless the written objection has been filed and that person in good faith presented evidence to the Board in support of the objections and made full disclosure before the Board, under oath, of all that person's property liable to assessment in the district and the value of that property. The requirement that objections be in writing may be waived by express action of the Board.

When appearing before the Board of Review, the objecting 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.

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 of valuation; unless no later than 7 days before the first meeting of the Board of Review the person supplies to the Assessor all of the information about income and expenses, as specified in the Assessor's manual under s. 73.03(2a) that the Assessor requests. The Town/Village/City shall provide by ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under this paragraph and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The information that is provided under this paragraph is not subject to the right of inspection and copying under s. 19.35(1) unless a court determines before the first meeting of the Board of Review that the information is inaccurate.

The Board shall hear upon oath, by telephone, all ill or disabled persons who present to the Board a letter from a physician, surgeon or osteopath that confirms their illness or disability. No other persons may testify by telephone unless the Board, in its discretion, has determined to grant a property owner's or their representative's request to testify under oath by telephone or written statement.

No person may appear before the Board of Review, testify to the Board by telephone, or contest the amount of any assessment, unless, at least 48 hours before the first meeting of the Board, or at least 48 hours before the objection is heard if the objection is allowed under s.70.47(3)(a), Wis. Stats., that person provides to the Clerk of the Board of Review notice as to whether the person will ask for the removal of a member of the Board of Review under s.70.47(6m)(a), and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.

Notice is hereby given this 24th of April, 2025

Requests from persons with a disability who need assistance to participate in this meeting should contact the City Clerk's office with as much advance notice as possible.

Rebecca Weyer, Clerk
City of Tomah
819 Superior Avenue
Tomah, WI 54660
Phone 374-7420
Office Hours: 8-4:30pm M-F

Alex Wilson, Clerk
Town of Oakdale
12686 Cty Hwy PP
Tomah, WI 54660
Phone 620-8874

Mary Cook, Clerk
Town of Clifton
28003 Locust Avenue
Wilton, WI 54670
Phone – 463-7379

Wendy VonHaden
Town of LaGrange
22575 Flint Avenue, Tomah 54660
Tomah, WI 54660
Phone 343-7230

Laura Sagler
Village of Oakdale
133 Well Drive PO Box 87
Oakdale, WI 54649
Phone 372-2927

Sandy Wood, Clerk
Town of Grant
3678 Blueberry Road
Warrens, WI 54666-9635
Phone 378-4196

Breanne Zarembo, Clerk
Town of Tomah
24963 Hildale
Tomah, WI 54660
Phone 343-5499

Lisa Waltemath
Town of Byron
32184 STH 21
Warrens, WI 54666
Phone 343-7995

Lynda Callaway, Clerk
Town of Lincoln
24248 Atlas Avenue
Warrens, WI 54666
Phone 343-3233

Kathy Schmitz, Clerk
Town of Adrian
17708 Incline Road
Norwalk, WI 54648
Phone: 608 680 1269

Shannon Perry
Town of Greenfield
PO Box 201
Tunnel City, WI 54662
Phone 772 1814

Joan C. Sutherland, Clerk
Village of Wyeville
209 Second Street
Wyeville, WI 54671
Phone 706 1457

PHONE: 608-378-1000

Tonna Claussen
Village of Warrens
PO Box 97
Warrens, WI 54666
608-378-4177
4/24 WNAAXLP

PHONE 387-1014

James Van Wychen, Clerk
Town of Scott
3365 Auger Road
Warrens, WI 54666
Phone 387-4714

PHONE 700-1497

MINUTES FOR BOARD OF REVIEW 2 HOUR MEETING MINUTES 8/1/2024

Call Board of Review (BOR) to Order & Meeting Recording Announcement

A meeting of the Board of Review was held at 819 Superior Ave. in the Council Chambers. The meeting was also available via Zoom and recorded. Clerk Weyer called the meeting to order at 10:00 a.m. All motions are unanimously approved unless otherwise noted.

Roll Call - Confirmation of appropriate BOR and Open Meeting Notices

Present: Rebecca Weyer, Paul Dwyer, Patrick Devine, (remote, arrived at 10:25) and Nicole Hart. Absent: Shawn Zabinski. The majority was present, quorum reached. Also present was Bradley Murdock, the assessor from Associated Appraisal. The meeting packet included the affidavit from Monroe County Herald showing proper notice of the BOR meeting. The meeting agenda was posted in three public places and the city website on 07/30/2024 and emailed to various media personnel.

Select a Chairperson for BOR

Motion by Weyer, second by Hart, to appoint Paul Dwyer to be Chairperson for the BOR. Motion carried.

Select a Vice-Chairperson for BOR

Motion by Dwyer, second by Hart, to appoint Rebecca Weyer to be Vice-Chairperson for the BOR. Motion carried.

Approval of Minutes from June 20, 2023

Motion by Hart, second by Weyer, to approve the minutes from June 20, 2023. Motion carried.

Verify that at Least One BOR Member has met the Mandatory Training Requirements

The meeting packet included the affidavit that was submitted to the Department of Revenue (DOR) on 05/30/2024. The members who received training were Rebecca Weyer, Nicole Hart, and Shawn Zabinski.

Verify City of Tomah Ordinance for Confidentiality of Income and Expense Information

City of Tomah Ordinance Article VIII Sec. 2-688 was included in the meeting packet and reviewed by members.

Reaffirmation of Policy Regarding Procedure for Sworn Telephone Testimony and Sworn Written Testimony

Motion by Weyer, second by Dwyer, to reaffirm the policy regarding the procedure for sworn telephone and sworn written testimony. Motion carried.

Reaffirmation of Policy Regarding Procedure for Waiver of BOR Hearing Requests

Motion by Weyer, second by Hart, to reaffirm the policy regarding the procedure for waiver of BOR hearing requests. Motion carried.

Filing and Summary of Annual Assessment Report by Assessor

The annual assessment report has been replaced by the Municipal report that will be filed after the Board of Review is closed.

Receipt of the Assessment Roll by the Clerk from the Assessor

The assessor signed the assessor's affidavit, and the clerk signed for receiving the assessment roll.

Filing and Summary of Annual Assessment Report by Assessor

This item was a duplicate and was not needed.

Review the Assessment Roll and Perform Statutory Duties

1) Examine the Roll

The Board took time to physically examine the roll.

2) Correct Description or Calculation Errors

Murdock stated there were no description or calculation errors.

3) Add Omitted Property

There was no omitted property to add.

4) Eliminate Double Assessed Property

There was no double assessed property to eliminate.

Discussion/Action - Certify all corrections of Error Under State Law Wis. Stat. § 70.43

There were no corrections of error to certify.

Discussion/Action - Verify with Assessor that Open Book Changes are Included in the Assessment Roll

Murdock gave a summary of the open book changes that occurred. All open book changes are included in the assessment roll with the exception of 501 and 503 Alysa St. Their numbers have been added to the roll in green ink, are included in the Statement of Assessment. After the BOR, the correct numbers will be provided to the county. There were two Open Books meetings, one in person and one by phone. The assessor continued to take calls up through July 31st to try to resolve issues with property owners before the BOR. He also has a printed copy of the summary of Open Book actions included with the roll. There were more than fifty tax payers that were talked with during this time, which is typical during a reevaluation year. There is a printed summary of changes that occurred during the open book filed with the assessment book. Since 2024 was a revaluation year, the assessed values are now at 100%.

Allow Taxpayers to Examine Assessment Data

There were two taxpayers who attended the meeting and wished to examine the assessment book. The assessor assisted them with basic questions.

a)Waivers of Required 48-hour Notice of Intent to File Objection when there is good cause

There were no waivers of 48-hour notice to consider.

b)Requests for Waiver of BOR Hearing

There were no waivers of hearing to consider.

c)Requests to Testify by Telephone or Sworn Written Statement

There were no requests to testify by telephone or sworn written statement.

d) Subpoena requests

There were no subpoena requests to consider.

e) Act on any other legally allowed or required BOR matters

Review Notices of Intent to File Objection

During the time after the assessment book was available and the BOR two-hour meeting, there were a few notices of intent to file. All appeal forms that were received were rescinded by the owners after speaking with the assessor and either getting explanations for the change in value, or the owner provided additional information to the assessor that lowered some values.

Proceed to Hear Objections, if any and if Proper Notice/Waivers Given, unless Scheduled for another date

Objection to Real Property Assessment - Alissa and William Scheerer 503 Alyssa St repealed their objection and signed the notices for the amended assessments for 501 and 503 Alyssa St. Dwyer called for a recess at 10:30 a.m.

During the recess, two taxpayers wished to speak with the assessor and ask questions about their values. The meeting resumed at 10:56 a.m.

The board spent considerable time going over the assessment book with the assessor at the meeting and asking questions about the changes made during the Open Book.

Consider/Act on Scheduling Additional BOR Date(s)

There are no further BOR dates needed.

Adjourn (To Future Date if Necessary)

Motion by Weyer, second by Hart, to adjourn the 2024 BOR. Motion carried. The meeting was adjourned at 12:00 p.m.

Respectfully submitted,

Rebecca Weyer



Board of Review Member Training Affidavit

This affidavit confirms that one or more Board of Review (BOR) voting members attended training before the BOR met, satisfying state law (sec. 70.46(4), Wis. Stats.).

STATE OF WISCONSIN

County of MONROE

Co-muni code 41286

I, Nicole Jacobs, the clerk for the CITY OF TOMAH,

swear the following BOR voting member(s), who represent(s) the municipality's chief executive officer or the officer's designee(s), attended a Wisconsin Department of Revenue approved BOR training program before the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

BOR member(s) and attendance date:

SHAWN R. ZABINSKI	<u>05/28/2025</u>
Name	Date
MITCHELL KOEL	<u>05/28/2025</u>
Name	Date
NICOLE JACOBS	<u>05/28/2025</u>
Name	Date
<u>05-29-2025 04:16 PM</u>	
Date electronically filed	
<u>njacobs@tomahwi.gov</u>	
Clerk email	



Board of Review Member Training Affidavit

Preparer Information

Name Nicole Jacobs	Title Clerk
Email njacobs@tomahwi.gov	Phone 608-374-7509

Signature Statement

Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

☒ YES ☐ NO

Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code: 41286

Submission date: 05-29-2025 04:16 PM

Confirmation: PA10720251124O1748553370986

Submission type: ORIGINAL

**Board of Review
Affidavit of Training Participation**

County (add your home county) of Monroe, State of Wisconsin

I, Shawn R. Zabinski (your name), being first duly sworn, do hereby state as follows:

1. That this affiant participated in Board of Review training on behalf of the Town/Village/City of Tomah, Monroe County (your home county).
2. That this affiant is or is not (circle one) a member of the Board of Review of said town/village/city (circle one).
3. That on the 28th day of May, 2025, this affiant met the certified training requirement by:

- ☒ Viewing one of the video options approved for 2025 BOR Training by the Wisconsin Department of Revenue.
- ☐ Attending a BOR training by _____, who has been certified to teach by the Wisconsin Department of Revenue.
- ☐ Providing a completed BOR exam to accompany this affidavit.

Dated this 28th day of May, 2025.

Shawn R. Zabinski
(Your signature)

Subscribed and sworn before me this 28th day of May, 2025.

Nicole Jacobs
City/Town/Village Clerk, Town Chairperson, or Notary Public (circle one)

My commission ends _____

NOTES:

- Persons swearing to false information are subject to criminal fines or jail under Wis. Stat. § 946.32, and the Board of Review hearing and deliberations may be found invalid.
- Give to town, village, or city clerk with completed exam to retain on file.

**Board of Review
Affidavit of Training Participation**

County (add your home county) of MONROE, State of Wisconsin

I, Mitchell Koel (your name), being first duly sworn, do hereby state as follows:

1. That this affiant participated in Board of Review training on behalf of the Town/Village/City of TOMAH, MONROE County (your home county).
2. That this affiant is or is not (circle one) a member of the Board of Review of said town/village/city (circle one).
3. That on the 28th day of MAY, 2025, this affiant met the certified training requirement by:

- ☒ Viewing one of the video options approved for 2025 BOR Training by the Wisconsin Department of Revenue.
- ☐ Attending a BOR training by _____, who has been certified to teach by the Wisconsin Department of Revenue.
- ☒ Providing a completed BOR exam to accompany this affidavit.

Dated this 28th day of MAY, 2025.

[Signature]
(Your signature)

Subscribed and sworn before me this 28th day of May, 2025.

Nicole Jacobs
(City/Town/Village Clerk, Town Chairperson, or Notary Public (circle one))

My commission ends _____

NOTES:

- Persons swearing to false information are subject to criminal fines or jail under Wis. Stat. § 946.32, and the Board of Review hearing and deliberations may be found invalid.
- Give to town, village, or city clerk with completed exam to retain on file.

Sec. 2-688. Certain records of the assessor.

Whenever the assessor in the performance of his duties requests or obtains income and expense information, pursuant to Wis. Stats. § 70.47(7)(af) or any successor statute, the income and expense information that is provided to the assessor shall be held by him on a confidential basis. Such information, unless otherwise ordered by a court of competent jurisdiction, is not subject to the right of inspection and copying under Wis. Stats. § 19.35(1); provided, however, that this section shall not apply to information revealed to and used by persons:

- (1) Pursuant to order of court;
- (2) In the discharge of duties imposed by law; and
- (3) 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.

(Code 1993, § 1.49)

**BOARD OF REVIEW POLICY ON
PROCEDURE FOR SWORN TELEPHONE OR SWORN WRITTEN TESTIMONY REQUESTS**

WHEREAS, Sec. 70.47(8), Wis. Stat. authorizes the Board of Review to consider requests from a property owner or the property owner's representative to testify under oath by telephone or written statements under oath to the Board of Review and whether to allow the same; and

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 prior to a Request to Testify by Telephone or Submit Sworn Written Statement from being submitted.

Now, Therefore the City Board of Review of the City of Tomah of Monroe 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 property owner or the property owner's representative (hereinafter "owner") to testify by telephone or submit a sworn written statement, the owner 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); and
- (c) A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814).

Such requests must be filed with the clerk of the BOR within the first 2 hours of the BOR's first scheduled meeting.

If the owner fails to file the aforementioned documents as required, the BOR will not consider the request.

2. CRITERIA:

The BOR, may consider any or all of the following factors when deciding whether to grant or deny the request:

- (a) The owner's stated reason(s) for the request as indicated on the PA-814
- (b) Fairness to the parties
- (c) Ability of the owner to procure in person oral testimony and any due diligence exhibited by the owner in procuring such testimony
- (d) Ability to cross examine the person providing the testimony
- (e) The BOR's technical capacity to honor the request
- (f) Any other factors that the BOR deems pertinent to deciding the request.

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Passed on the 11th day of June, 2025 by the Board of Review of the City of Tomah.

Board of Review Chairperson

Attested by:

Nicole Jacobs, Clerk of the Board of Review

**BOARD OF REVIEW POLICY ON
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 1st class city, under sec. 70.4716) 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 the City Board of Review of the City of Tomah of Monroe 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.

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.

Passed on the 11th day of May, 2025 by the Board of Review of the City of Tomah.

Board of Review Chairperson

Attested by:

Nicole Jacobs, Clerk of the Board of Review