



## **MEETING NOTICE: AGENDA FOR BOARD OF REVIEW**

A Board of Review meeting will be held on **Thursday, June 02, 2022 at 9:00 AM**  
in the **Council Chambers at City Hall, 819 Superior Avenue, Tomah, WI.**

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### **Join Zoom Meeting:**

<https://zoom.us/j/7689466740?pwd=dEdLR2hXK0ZYMK1qNU5vNFwMzdSZz09>

Meeting ID: 768 946 6740 Password: Tomah2020  
Dial by your location +1 312 626 6799 US (Chicago)

### **AGENDA:**

#### **CALL TO ORDER - ROLL CALL**

#### **STATEMENT OF PUBLIC NOTICE**

- 1. Affirmation of Notices**

#### **SELECT A CHAIRPERSON**

#### **SELECT A VICE CHAIRPERSON**

#### **BOARD OF REVIEW VERIFICATION OF TRAINING DOCUMENTATION**

- 2. Affirmation of Training Affidavit filed with Department of Revenue**

#### **APPROVAL OF THE MINUTES**

- 3. Approve Minutes from July 15, 2021**
- 4. Approve Minutes from August 19, 2021**

#### **REAFFIRM THAT THE CITY OF TOMAH HAS AN ORDINANCE FOR THE CONFIDENTIALITY OF INCOME AND EXPENSE INFORMATION**

#### **POLICY ON PROCEDURE FOR SWORN TELEPHONE OR SWORN WRITTEN TESTIMONY**

- 5. Policy on Sworn Written Testimony Requests**

#### **POLICY ON PROCEDURE FOR WAIVER OF BOARD OF REVIEW HEARING REQUESTS**

- 6. Policy on Procedure for Waiver of Board of Review Hearing Requests**

#### **RECEIVE THE ASSESSMENT ROLL AND SWORN STATEMENTS FROM THE CLERK**

**EXAMINE THE ROLL, CORRECT DESCRIPTION OR CALCULATION ERRORS, ADD OMITTED PROPERTY, AND ELIMINATE DOUBLE ASSESSED PROPERTY**  
**CERTIFY ALL CORRECTIONS OF ERROR**

#### **VERIFY WITH THE ASSESSOR THAT OPEN BOOK CHANGES ARE INCLUDED IN THE ASSESSMENT ROLL**

#### **CREATE A NEW HEARING SCHEDULE FOR WRITTEN OBJECTIONS FILED BUT NOT HEARD (IF ANY)**

#### **COMMUNICATIONS AND ANY OTHER BUSINESS AS AUTHORIZED BY LAW**

## **Board of Review – June 02, 2022**

### **ADJOURN IF THE ROLL IS COMPLETE OR CREATE NEW HEARING DATE**

**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 Becki Weyer, City Clerk, at 819 Superior Avenue, Tomah, WI 54660.

## 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 5<sup>th</sup> 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 5<sup>th</sup> 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 9<sup>th</sup> day of May, 2022.

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

Vinnie Rowan, Clerk  
Town of LaGrange  
27642 Ermine Avenue  
Tomah, WI 54660  
Phone 372-3594

JoAnn Cram, Clerk  
Village of Oakdale  
P.O. Box 87  
Tomah, WI 54660  
Phone 372-2927

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

Breanne Zaremba, Clerk  
Town of Tomah  
24963 Hilldale  
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  
PO Box 98,  
Warrens, WI 54666  
Phone 343-7168

Kathy Schmitz, Clerk  
Town of Adrian  
17708 Incline Road  
Norwalk, WI 54648  
Phone: 608-699-1868

Kathy VonHaden  
Town of Greenfield  
PO Box 201  
Tunnel City, WI 54662  
Phone 372-1814

Joan C. Sutherland, Clerk  
Village of Wyeville  
209 Second Street  
Wyeville, WI 54671  
Phone 372-5384

Kris Oakes, Clerk/Treas.  
Village of Warrens  
PO Box 97  
Warrens, WI 54666  
608-378-4177

James Van Wychen, Clerk  
Town of Scott  
3365 Auger Road  
Warrens, WI 54666  
Phone 378-4813



## STATE OF WISCONSIN

## CITY OF TOMAH, MONROE COUNTY

Pursuant to Wis. Stat. § 70.45, the assessment roll for the Year 2022 assessment will be open for examination starting on the **17<sup>th</sup> day of May, 2022 at 8:00 a.m. until 4:30 p.m. Monday through Friday.**

Additionally, the assessor shall be available at the City Hall from **9:00 a.m. – 4:00 p.m. on Thursday, May 19<sup>th</sup>.** 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 02, 2022 at 9:00 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<sup>th</sup> 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<sup>th</sup> 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 9<sup>th</sup> day of May, 2022

Rebecca Weyer, City Clerk



# 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, Becki Weyer, 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 ZABINSKI	05/19/2022
Name	Date
MICHAEL MURRAY	05/19/2022
Name	Date
LAMONT KIEFER	05/19/2022
Name	Date
REBECCA WEYER	05/19/2022
Name	Date
05-20-2022 09:52 AM	
Date electronically filed	
rweyer@tomahonline.com	
Clerk email	



# Board of Review Member Training Affidavit

## Preparer Information

Name Becki Weyer	Title Clerk
Email rweyer@tomahonline.com	Phone 608-374-7426

## 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: 05-20-2022 09:52 AM

Confirmation: PA10720221124O1653058332769

Submission type: ORIGINAL

# Board of Review Affidavit of Training Participation

County of Monroe, State of Wisconsin

I, Rebecca Weyer (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 19<sup>th</sup> day of May, 2022, this affiant met the certified training requirement by:

☒ Viewing the 2022 How to Conduct a BOR First Meeting.

☐ 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 19<sup>th</sup> day of May, 2022.

Rebecca Weyer  
(Your signature)

Subscribed and sworn before me this 19<sup>th</sup> day of May, 2022.

Rebecca Weyer  
(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 for next years.

## Board of Review (BOR) Exam – 2022

*To be attached to the affidavit of attendance, and filed with the clerk.*

Name Rebecca Weyer

Date 05/19/2022

Please read the following statements carefully and provide your answers.

1. Because the Board of Review is a quasi-judicial body, check all the answers that are TRUE:

- ☒ a. Board members make a decision solely on the sworn evidence presented to them.
- ☒ b. Board members cannot have “ex parte” communications.
- ☐ c. Board members are not quite judges, but with the purchase of a robe and some practice they might make it.
- ☒ d. Board proceedings are recorded, and findings of fact and a decision are made, with the objector receiving a notice of determination.

2. Sworn Oral Testimony includes (Select all that are TRUE):

- ☐ a. Written appraisals.
- ☒ b. Testimony from the assessor, the taxpayer and any other witnesses present at the hearing under oath.
- ☐ c. Opinions of the Board of Review members.
- ☐ d. Articles written in the paper.

3. When determining whether a sale is for market value, the Board of Review should consider:

- ☐ a. Whether there is a willing seller.
- ☐ b. Whether there is a willing buyer.
- ☐ c. Whether there is an arm’s length transaction.
- ☒ d. All of the Above

4. Please check all the statements below that are TRUE (see pages 13 -14).

- ☐ a. All clerks are automatically voting members of Boards of Review.
- ☒ b. During hearings the Chair oversees testimony and leads the Board in discussion, following the Findings of Fact, Determinations and Decisions Form.
- ☐ c. Assessors are members of the Board of Review.
- ☒ d. Assessors may not advise the Board, participate in deliberations, or vote.

## Board of Review (BOR) Exam – 2022

*To be attached to the affidavit of attendance, and filed with the clerk.*

5. Please check all the statements below that are TRUE (see page 1).

- ☐ a. Board members may discuss upcoming cases with friends and local real estate experts to gather their own information prior to hearings.
- ☒ b. At least one member of the Board of Review must attend a training session approved by the Wisconsin Department of Revenue within two years of the Board's First two-hour meeting.
- ☐ c. Board of Review members are permitted to freely discuss impressions and ideas with each other during a hearing.
- ☒ d. Board of Review members who intentionally violate procedures with the intent to fix property values at less than true values are guilty of fraud and are subject to penalties.

6. Please check all the statements below that are TRUE (see pages 68-69). Since 2015 the Board of Review:

- ☒ a. May accept sworn information over the telephone or via a sworn written statement if certain conditions are met.
- ☐ b. May be allowed to go into closed sessions.
- ☒ c. May waive a hearing.
- ☐ d. May prohibit taxpayers, in some cases, from appealing their decisions.

7. Check the items that ARE some of the tasks that may need to be performed at the Board of Review's first, minimum two-hour meeting required by Wisconsin Statutes (see page 10).

- ☒ a. Select a chair and vice-chair.
- ☒ b. Examine the roll and certify all corrections of errors.
- ☒ c. Compare last year's assessment with the proposed assessment.
- ☒ d. Allow taxpayers to examine assessment data.
- ☒ e. Deal with requests for waiver, testimony by telephone or sworn written statement, and written objections.
- ☒ f. Schedule hearings for written objections.
- ☐ g. Discuss recent municipal business.

## Board of Review (BOR) Exam – 2022

*To be attached to the affidavit of attendance, and filed with the clerk.*

8. Check all the items below that are TRUE (see page 11).

- ☒ a. The Assessor's valuation of property is assumed to be correct and is binding on the Board of Review if there is no evidence showing it to be incorrect.
- ☒ b. In some instances, a property owner can refuse to allow the assessor to view the interior of the property.
- ☐ c. When all the testimony is over the Assessor may give advice and pointers to help the Board.
- ☐ d. Taxpayers are not required to give an opinion of the value of their property.

9. When the assessor's valuation is proven incorrect and acting upon sworn oral testimony the Board of Review can:

- ☐ a. Sustain the assessor's value.
- ☐ b. Establish an assessed value that the members think is correct.
- ☐ c. Establish an assessed value between the assessor's value and the property owner's value to keep everyone happy.
- ☒ d. Establish an assessed value for the property based on the sworn testimony

**-- End of BOR Exam --**

**Remember to attach your completed Exam  
to your Affidavit of Attendance and give to your clerk.**



# Board of Review Affidavit of Training Participation

County of Monroe, State of Wisconsin

I, Michael Murray (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 Tonawanda, 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 19<sup>th</sup> day of May, 2022, this affiant met the certified training requirement by:

☒ Viewing the 2022 How to Conduct a BOR First Meeting.

☐ 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 19 day of May, 2022.

[Signature]  
(Your signature)

Subscribed and sworn before me this 19<sup>th</sup> day of May, 2022.

Rebecca Weyer

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 for next years.

## Board of Review (BOR) Exam – 2022

*To be attached to the affidavit of attendance, and filed with the clerk.*

Name Michael Murray

Date 5/19/2022

Please read the following statements carefully and provide your answers.

1. Because the Board of Review is a quasi-judicial body, check all the answers that are TRUE:

- ☒ a. Board members make a decision solely on the sworn evidence presented to them.
- ☒ b. Board members cannot have “ex parte” communications.
- ☐ c. Board members are not quite judges, but with the purchase of a robe and some practice they might make it.
- ☒ d. Board proceedings are recorded, and findings of fact and a decision are made, with the objector receiving a notice of determination.

2. Sworn Oral Testimony includes (Select all that are TRUE):

- ☐ a. Written appraisals.
- ☒ b. Testimony from the assessor, the taxpayer and any other witnesses present at the hearing under oath.
- ☐ c. Opinions of the Board of Review members.
- ☐ d. Articles written in the paper.

3. When determining whether a sale is for market value, the Board of Review should consider:

- ☐ a. Whether there is a willing seller.
- ☐ b. Whether there is a willing buyer.
- ☐ c. Whether there is an arm’s length transaction.
- ☒ d. All of the Above

4. Please check all the statements below that are TRUE (see pages 13 -14).

- ☐ a. All clerks are automatically voting members of Boards of Review.
- ☒ b. During hearings the Chair oversees testimony and leads the Board in discussion, following the Findings of Fact, Determinations and Decisions Form.
- ☐ c. Assessors are members of the Board of Review.
- ☒ d. Assessors may not advise the Board, participate in deliberations, or vote.

## Board of Review (BOR) Exam – 2022

*To be attached to the affidavit of attendance, and filed with the clerk.*

5. Please check all the statements below that are TRUE (see page 1).

- ☐ a. Board members may discuss upcoming cases with friends and local real estate experts to gather their own information prior to hearings.
- ☒ b. At least one member of the Board of Review must attend a training session approved by the Wisconsin Department of Revenue within two years of the Board's First two-hour meeting.
- ☐ c. Board of Review members are permitted to freely discuss impressions and ideas with each other during a hearing.
- ☒ d. Board of Review members who intentionally violate procedures with the intent to fix property values at less than true values are guilty of fraud and are subject to penalties.

6. Please check all the statements below that are TRUE (see pages 68-69). Since 2015 the Board of Review:

- ☒ a. May accept sworn information over the telephone or via a sworn written statement if certain conditions are met.
- ☐ b. May be allowed to go into closed sessions.
- ☒ c. May waive a hearing.
- ☐ d. May prohibit taxpayers, in some cases, from appealing their decisions.

7. Check the items that ARE some of the tasks that may need to be performed at the Board of Review's first, minimum two-hour meeting required by Wisconsin Statutes (see page 10).

- ☒ a. Select a chair and vice-chair.
- ☒ b. Examine the roll and certify all corrections of errors.
- ☒ c. Compare last year's assessment with the proposed assessment.
- ☒ d. Allow taxpayers to examine assessment data.
- ☒ e. Deal with requests for waiver, testimony by telephone or sworn written statement, and written objections.
- ☒ f. Schedule hearings for written objections.
- ☐ g. Discuss recent municipal business.

## Board of Review (BOR) Exam – 2022

*To be attached to the affidavit of attendance, and filed with the clerk.*

8. Check all the items below that are TRUE (see page 11).

- ☒ a. The Assessor's valuation of property is assumed to be correct and is binding on the Board of Review if there is no evidence showing it to be incorrect.
- ☒ b. In some instances, a property owner can refuse to allow the assessor to view the interior of the property.
- ☐ c. When all the testimony is over the Assessor may give advice and pointers to help the Board.
- ☐ d. Taxpayers are not required to give an opinion of the value of their property.

9. When the assessor's valuation is proven incorrect and acting upon sworn oral testimony the Board of Review can:

- ☐ a. Sustain the assessor's value.
- ☐ b. Establish an assessed value that the members think is correct.
- ☐ c. Establish an assessed value between the assessor's value and the property owner's value to keep everyone happy.
- ☒ d. Establish an assessed value for the property based on the sworn testimony

**-- End of BOR Exam --**

**Remember to attach your completed Exam  
to your Affidavit of Attendance and give to your clerk.**

# Board of Review Affidavit of Training Participation

County of Monroe, State of Wisconsin

I, Lamont Kiefer (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 City of Tonaw, 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 19 day of May, 2022, this affiant met the certified training requirement by:

☒ Viewing the 2022 How to Conduct a BOR First Meeting.

- ☐ 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 19 day of May, 2022.

Lamont D. Kiefer  
(Your signature)

Subscribed and sworn before me this 19th day of May, 2022.

Rebecca Weyer  
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 for next years.

## Board of Review (BOR) Exam – 2022

*To be attached to the affidavit of attendance, and filed with the clerk.*

Name Lamont Klefer

Date \_\_\_\_\_

Please read the following statements carefully and provide your answers.

1. Because the Board of Review is a quasi-judicial body, check all the answers that are TRUE:

- ☒ a. Board members make a decision solely on the sworn evidence presented to them.
- ☒ b. Board members cannot have “ex parte” communications.
- ☐ c. Board members are not quite judges, but with the purchase of a robe and some practice they might make it.
- ☒ d. Board proceedings are recorded, and findings of fact and a decision are made, with the objector receiving a notice of determination.

2. Sworn Oral Testimony includes (Select all that are TRUE):

- ☐ a. Written appraisals.
- ☒ b. Testimony from the assessor, the taxpayer and any other witnesses present at the hearing under oath.
- ☐ c. Opinions of the Board of Review members.
- ☐ d. Articles written in the paper.

3. When determining whether a sale is for market value, the Board of Review should consider:

- ☐ a. Whether there is a willing seller.
- ☐ b. Whether there is a willing buyer.
- ☐ c. Whether there is an arm's length transaction.
- ☒ d. All of the Above

4. Please check all the statements below that are TRUE (see pages 13 -14).

- ☐ a. All clerks are automatically voting members of Boards of Review.
- ☒ b. During hearings the Chair oversees testimony and leads the Board in discussion, following the Findings of Fact, Determinations and Decisions Form.
- ☐ c. Assessors are members of the Board of Review.
- ☒ d. Assessors may not advise the Board, participate in deliberations, or vote.

## Board of Review (BOR) Exam – 2022

*To be attached to the affidavit of attendance, and filed with the clerk.*

5. Please check all the statements below that are TRUE (see page 1).

- ☐ a. Board members may discuss upcoming cases with friends and local real estate experts to gather their own information prior to hearings.
- ☒ b. At least one member of the Board of Review must attend a training session approved by the Wisconsin Department of Revenue within two years of the Board's First two-hour meeting.
- ☐ c. Board of Review members are permitted to freely discuss impressions and ideas with each other during a hearing.
- ☒ d. Board of Review members who intentionally violate procedures with the intent to fix property values at less than true values are guilty of fraud and are subject to penalties.

6. Please check all the statements below that are TRUE (see pages 68-69). Since 2015 the Board of Review:

- ☒ a. May accept sworn information over the telephone or via a sworn written statement if certain conditions are met.
- ☐ b. May be allowed to go into closed sessions.
- ☒ c. May waive a hearing.
- ☐ d. May prohibit taxpayers, in some cases, from appealing their decisions.

7. Check the items that ARE some of the tasks that may need to be performed at the Board of Review's first, minimum two-hour meeting required by Wisconsin Statutes (see page 10).

- ☒ a. Select a chair and vice-chair.
- ☒ b. Examine the roll and certify all corrections of errors.
- ☒ c. Compare last year's assessment with the proposed assessment.
- ☒ d. Allow taxpayers to examine assessment data.
- ☒ e. Deal with requests for waiver, testimony by telephone or sworn written statement, and written objections.
- ☒ f. Schedule hearings for written objections.
- ☐ g. Discuss recent municipal business.

## Board of Review (BOR) Exam – 2022

*To be attached to the affidavit of attendance, and filed with the clerk.*

8. Check all the items below that are TRUE (see page 11).

- ☒ a. The Assessor's valuation of property is assumed to be correct and is binding on the Board of Review if there is no evidence showing it to be incorrect.
- ☒ b. In some instances, a property owner can refuse to allow the assessor to view the interior of the property.
- ☐ c. When all the testimony is over the Assessor may give advice and pointers to help the Board.
- ☐ d. Taxpayers are not required to give an opinion of the value of their property.

9. When the assessor's valuation is proven incorrect and acting upon sworn oral testimony the Board of Review can:

- ☐ a. Sustain the assessor's value.
- ☐ b. Establish an assessed value that the members think is correct.
- ☐ c. Establish an assessed value between the assessor's value and the property owner's value to keep everyone happy.
- ☒ d. Establish an assessed value for the property based on the sworn testimony

**-- End of BOR Exam --**

**Remember to attach your completed Exam  
to your Affidavit of Attendance and give to your clerk.**



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- ☒ e. Deal with requests for waiver, testimony by telephone or sworn written statement, and written objections.
- ☒ f. Schedule hearings for written objections.
- ☐ g. Discuss recent municipal business.

## Board of Review (BOR) Exam – 2022

*To be attached to the affidavit of attendance, and filed with the clerk.*

Name \_\_\_\_\_

Date \_\_\_\_\_

Please read the following statements carefully and provide your answers.

1. Because the Board of Review is a quasi-judicial body, check all the answers that are **TRUE**:

- ☒ a. Board members make a decision solely on the sworn evidence presented to them.
- ☒ b. Board members cannot have “ex parte” communications.
- ☐ c. Board members are not quite judges, but with the purchase of a robe and some practice they might make it.
- ☒ d. Board proceedings are recorded, and findings of fact and a decision are made, with the objector receiving a notice of determination.

2. Sworn Oral Testimony includes (Select all that are TRUE):

- ☐ a. Written appraisals.
- ☒ b. Testimony from the assessor, the taxpayer and any other witnesses present at the hearing under oath.
- ☐ c. Opinions of the Board of Review members.
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- ☒ b. During hearings the Chair oversees testimony and leads the Board in discussion, following the Findings of Fact, Determinations and Decisions Form.
- ☐ c. Assessors are members of the Board of Review.
- ☒ d. Assessors may not advise the Board, participate in deliberations, or vote.

# Board of Review Affidavit of Training Participation

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 19<sup>th</sup> day of May, 2022, this affiant met the certified training requirement by:

☒ Viewing the 2022 How to Conduct a BOR First Meeting.

☐ 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 19<sup>th</sup> day of May, 2022.

Shawn R. Zabinski  
(Your signature)

Subscribed and sworn before me this 19<sup>th</sup> day of May, 2022.

Rebecca Weyer  
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 for next years.

## BOARD OF REVIEW MINUTES

July 15, 2021

The meeting of the 2021 Board of Review for the City of Tomah was held in the Council Chambers at City Hall, 819 Superior Avenue, Tomah, WI 54660 on Thursday, July 15, 2021 at 9:00 a.m.

The following members were present: Rebecca Weyer, Richard Yarrington, Lamont Kiefer, and Shawn Zabinski. Michael Murray arrived at 10:00 a.m. Others Present: Heather Wolf, Assessor.

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The Board of Review Meeting was called to order at 9:03 a.m. and roll call taken.

**Statement of Public Notice.** City Weyer advised she published and posted the appropriate notices in accordance with statutes. Notices have been sent to the Monroe County Herald, and posted on the City of Tomah's website, along with physical postings at the City Hall Municipal Building, the Tomah Public Library, and the Kupper Ratsch Senior Center.

### **Selection a Chairperson.**

Nominations were held for Chairperson. Yarrington nominated Kiefer, seconded by Zabinski. There were no other nominations. Kiefer was duly elected Chairperson.

### **Select a Vice-Chairperson.**

Nominations were held for Vice Chairperson. Weyer nominated Zabinski for Vice Chairperson, Kiefer seconded. There were no other nominations. Shawn Zabinski was duly elected Vice-Chairperson.

### **Board of Review Verification of Training Documentation**

Shawn Zabinski, Richard Yarrington, Rebecca Weyer, and Lamont Kiefer attended required BOR training on 05/07/2021. The affidavit was submitted to the Department of Revenue as required on May 11, 2021.

### **Approval of Minutes from June 4, 2020**

Motion by Weyer, second by Zabinski, to approve the Minutes from June 4, 2020. Motion carried.

### **Approval of Minutes from June 3, 2021**

Motion by Yarrington, second by Zabinski, to approve the minutes from June 3, 2021. Motion carried.

### **Reaffirm That the City Of Tomah Has an Ordinance for the Confidentiality of Income and Expense Information**

City Clerk Weyer confirmed that the ordinance is included in article VIII Section 2-688 of the City's Municipal Code.

### **Adopt Policy on Procedure for Sworn Telephone or Sworn Written Testimony**

The Policy on Procedure for Sworn Telephone or Sworn Written Testimony that was approved last year was distributed for review to Committee members.

Motion by Zabinski, second by Kiefer to reaffirm the policy on Procedure for Requests of Sworn Telephone or Sworn Written Testimony Requests as presented, with the modification of including the correct date. Motion carried.

**Adopt Policy on Procedure for Waiver of Board of Review Hearing Requests.** The Policy on the Waiver of Board of Review Hearing Requests that was approved last year was provided to the Board.

Motion by Murray, second by Zabinski to reaffirm the policy on Procedure for Waiver of Board of Review Hearing as presented. Motion carried.

**Receive the Assessment Roll and Sworn Statements from the Clerk.** Assessor Wolf has signed the Assessor's Affidavit and City Weyer received the Assessment Roll prior to the meeting.

**EXAMINE THE ROLL, CORRECT DESCRIPTION OR CALCULATION ERRORS, ADD OMITTED PROPERTY, AND ELIMINATE DOUBLE ASSESSED PROPERTY.**

Assessor Heather Wolf was sworn in.

**Certify All Corrections of Error (sec. 70.43 Wis. Stats.)**

Per Wolf, there have not been any errors in the 2021 assessment roll. The error checks have been completed and there is nothing to certify at this time.

**VERIFY WITH THE ASSESSOR THAT OPEN BOOK CHANGES ARE INCLUDED IN THE ASSESSMENT ROLL.** Assessor Wolf verified that all open book changes have been entered into the roll. There were 93 parcels that were re-reviewed during the Open Book period. Approximately 1/3 of those reviews resulted in a change. Some changes were due to incorrect information, or updated information from the parcel owner. The owners of parcels with changes made during Open Book have 30 days to return to contest assessed values to the Board of Review if they did not sign a waiver. There were some that did not sign the waiver, therefore the Board of Review will not be able to close until the end of the 30-day period.

**HEAR WRITTEN OBJECTIONS IF NOTICE WAS GIVEN BY THE BOR TO THE PROPERTY OWNER AND ASSESSOR AT LEAST 48 HOUR NOTICE REQUIREMENT.**

No objections were received to be heard at the Board of Review meeting. There were two property owners who submitted written requests but were subsequently withdrawn after adjustments during the Open Book period.

**CREATE A NEW HEARING SCHEDULE FOR WRITTEN OBJECTIONS FILED BUT NOT HEARD (IF ANY).** None on file.

**Communications and any other business as authorized by law.**

Assessor Wolf provided a report to the Board which gives a summary of what was done for reevaluations throughout the year. There was a market reevaluation this year. Overall, the residential average was 18% increase on residential parcels, and commercial parcels saw a 10% increase. The total local assessed taxable value \$732,232,700, which is 100% of estimated market value. Last year, the total local assessed taxable value was \$631,171,700 at 87% of market value. This was a larger increase since the last time of the market reevaluation in 2017. Property values continue to rise, based on sales in the City. The Board asked what would happen if property values decreased. Wolf clarified there may be a negative market adjustment in that case.

Wolf added that new construction was down this year. There have been some building contractors pull their permits and stop construction due to increased construction costs. Also, there is not much space for new construction in Tomah. There have been some remodels, which that information comes from sales listings with substantial remodel information.

The assessor was available for citizens wishing to meet regarding their assessed values on the 29th day of June, 2021 from 3:00 p.m. - 7:00 p.m., the 30th of June, 2021 from 9:00 a.m. – 4:30 p.m., and the 1st of

July, 2021 from 9:00 a.m. - 4:30 p.m., and has remained since that time available by phone and by email, both of which are listed on the City's website.

**Set Board of Review closing date**

Motion by Weyer, second by Kiefer to set the Board of Review closing date for Thursday, August 19<sup>th</sup> at 9:00 a.m. in the City of Tomah Council Chambers. Motion carried.

Motion by Yarrington, second by Zabinski to adjourn the Board of Review Meeting as no objections have been received. Motion carried. Meeting adjourned at 11:08 a.m.

Respectfully submitted,

Rebecca Weyer, City Clerk

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A Board of Review meeting was held on **Thursday, August 19 at 9:00 a.m.** in the **Council Chambers at City Hall, 819 Superior Avenue, Tomah, WI.** The meeting was called to order by Chairman Lamont Kiefer at 9:12 a.m.

#### **Call to Order/Roll Call:**

Present: Rebecca Weyer, Richard Yarrington, Shawn Zabinski, and Lamont Kiefer. Absent: Michael Murray. Quorum present. Also present was Assessor Heather Wolf.

#### **Assessed Value Correction by Assessor**

##### **Real Estate 286-2586-6000**

This error was discovered after the first Board of Review meeting by the property owner. This was an assessor error as the incorrect assessment was mistakenly given after looking at the owner's other parcel which was not land locked. Incidentally, Wolf removed the land locked adjustment and it should not have been removed. The assessor asked if the Board would agree to the adjustment from \$25,400 to \$15,800. Historically, the City has assessed it at a lower amount due to the lack of access. Motion by Weyer, second by Zabinski to approve the assessor adjustment to correct and add back in the land locked adjustment. Motion carried.

##### **Personal Property 286-9260-0000**

This is for an airplane hangar that sits on City-owned land. The city leases the land to the hanger owner. The owner abandoned the airplane hangar on January 1, 2021. The City assessed it to this owner for the year. After re-reading the lease, it was discovered that upon abandonment the City becomes the beneficial owner of this property and can lease it out. This would make this property tax-exempt. It was suggested to work with the City Attorney to have this property formally signed over to the City. Motion by Yarrington, second by Kiefer to delete the personal property tax item 286-9260-0000 for tax year 2021. Motion carried.

##### **Personal Property 286-9334-0000**

This is a leasing account from Xerox Corporation. Upon review, the assessors found that a fair amount of personal property was being billed to the Tomah Area School District that would qualify as tax-exempt. This would take the assessment from \$89,400 to \$11,700. This is a new assessment for 2021 where leased equipment was incorrectly keyed. Motion by Kiefer, second by Zabinski, to reduce the personal property assessment 286-9334-0000 from \$89,400 to \$11,700 for the Tomah Area School District. Motion carried.

#### **Announcement of Assessment Roll complete with corrections**

Clerk Weyer announced that the 2021 Assessment roll is complete with corrections. The assessment roll will be delivered to the County Treasurer on 08/20/2021.

#### **Other matters properly before the Board**

There were no other matters to be brought before the Board.

#### **Close of Board of review – Final Adjournment**

Motion by Yarrington, second by Zabinski, for final adjournment. Motion carried. Meeting adjourned at 9:29 a.m.

Respectfully Submitted,

Rebecca Weyer



**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 15<sup>th</sup> Day of July, 2020 by the Board of Review of the City of Tomah.

\_\_\_\_\_  
Board of Review Chairperson

Attested by:

\_\_\_\_\_  
Rebecca Weyer, 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 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 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 15<sup>th</sup> day of July, 2021 by the Board of Review of the City of Tomah.

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Board of Review Chairperson

Attested by:

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Rebecca Weyer, Clerk of the Board of Review