



BOARD OF REVIEW AGENDA

THURSDAY, JUNE 18, 2026 AT 10:00 AM

CITY HALL COUNCIL CHAMBERS 106 JONES ST WATERTOWN, WI 53094

1. **Call to order**
2. **Roll call**
3. **Confirmation of appropriate Board of Review and Open Meeting notices**
4. **Select a Vice-Chairperson for Board of Review (Mayor is Chairperson per Code)**
5. **Verify one or more members have met mandatory training requirement**
6. **Verify city ordinance for confidentiality of income and expense information provided to the assessor under state law sec.70.47(7)(af)**
[City](#) of Watertown's Confidentiality Ordinance
7. **Review of new laws**
8. **Review policy regarding sworn telephone testimony and sworn written testimony**
[Telephone](#) or Written Testimony Policy
9. **Review policy regarding procedure for waiver of Board of Review hearing requests**
[Waiver](#) of Hearing Request Policy
10. **Filing and summary of Annual Assessment Report from Assessor**
11. **Receipt of assessment roll by clerk from Assessor**
12. **Receive assessment roll and sworn statement from clerk**
13. **Review assessment roll and perform statutory duties:**
 1. Examine the roll
 2. Correct description or calculation errors
 3. Add omitted property and
 4. Eliminate double assessed property
14. **Discussion/action – Certify all correction (s) of error under state law (Wis.Stats. 70.43)**
15. **Discussion/Action – Verify with Assessor that open book changes are included in the assessment roll**
16. **Allow taxpayers to examine assessment data**
17. **During the first two hours, consideration of:**
 1. Any waivers of the required 48-hour notice of intent to file an objection when there is good cause
 2. Requests for waiver of BOR hearing allowing the property owner an appeal directly to the circuit court
 3. Requests to testify by telephone or submit a sworn written statements
 4. Subpoena requests
 5. Act on any other legally allowed/required Board of Review matters

18. **Review notices of intent to file objection**
19. **Proceed to hear objections, if, any, and if proper notice/waivers are given unless scheduled for another date**
Objections
20. **Consider/act of scheduling additional Board of Review date(s)**
21. **Adjourn** (to future date if necessary)

Persons requiring other reasonable accommodations for any of the above meetings, may contact the office of the City Clerk at cityclerk@watertownwi.gov phone 920-262-4000

A quorum of any City of Watertown Council, Committee, Board, Commission, or other body, may be present at this meeting for observing and gathering of information only

Chapter 24. Boards, Commissions and Committees

Article III. Board of Review

§ 24-6. Confidentiality of income and expense information.

[Added 8-1-2006 by Ord. No. 06-17]

Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information pursuant to § 70.47(7)(af), Wis. Stats., or any successor statute thereto, then such income and expense information that is provided to the Assessor shall be held by the Assessor on a confidential basis; except, however, that the information may be revealed to and used by persons in the discharging of duties imposed by law; 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); or pursuant to order of a court. Income and expense information provided to the Assessor under § 70.47(7)(af), Wis. Stats., unless a court determines that it is inaccurate, is, per § 70.47(7)(af), Wis. Stats., not subject to the right of inspection and copying under § 19.35(1), Wis. Stats.

**CITY OF WATERTOWN BOARD OF REVIEW POLICY –
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 form being submitted.

Now, Therefore, the City Board of Review of the City of Watertown, 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 (hereafter "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;
- 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 two (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:

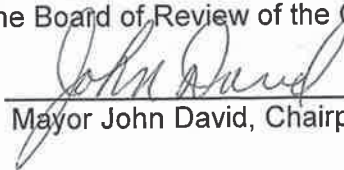
- a. The owner's stated reason(s) for the request as indicated on the PA-814.
- b. Fairness to the parties.
- c. Ability of the owner to procure in person oral testimony and any due diligence exhibited by the owner in procuring such testimony.
- d. Ability to cross examine the person providing the testimony.
- 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 6th day of June, 2017.

By the Board of Review of the City of Watertown



Mayor John David, Chairperson

Attested by:



Cindy Rupperecht, Board of Review Clerk

CITY OF WATERTOWN BOARD OF REVIEW POLICY – PROCEDURE FOR WAIVER OF 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 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 Watertown, 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 files the aforementioned documents as required and a request from a taxpayer or assessor, or at its own discretion is made to waive the hearing of an objection, the BOR shall use the following criteria when making its decision.

2. CRITERIA

The BOR, may consider any or all of the following factors when deciding whether to waive the hearing:

- a. The benefits or detriments of the BOR process
- b. The benefits or detriments of having a record for 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

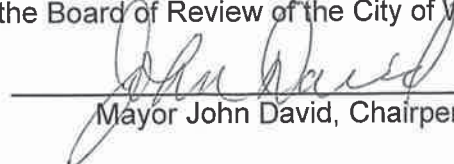
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Cindy Rupprecht, Board of Review Clerk


Mayor John David, Chairperson