

TOWN OF OSCEOLA
BOARD OF REVIEW

Tuesday, July 19, 2022

3:00 p.m. – 5:00 p.m.

Town Hall - 516 East Avenue North, Dresser WI

AGENDA

1. Call Board of Review(BOR) to order
2. Roll Call
3. Confirmation of appropriate Board of Review and Open Meetings notices *1-2*
4. Select a Chairperson for Board of Review
5. Select a Vice-Chairperson for Board of Review
6. Chair to verify that at least one Board of Review member has met the mandatory training requirements
7. Verify that the Town has an ordinance for the confidentiality of income and expense information provided to the Assessor under state law (Wis. Stat. s. 70.47(7)(af) *3*
8. Review of new laws
9. Swearing in of Board of Review and Assessor(s)
10. Receive the Assessment Roll and sworn statements from the Clerk.
11. 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, and
 - e. Allow taxpayers to examine assessment data.
12. Discussion/Action – Certify all corrections of error under state law (Wis. Stat. s. 70.43).
13. Discussion/Action – Verify with the Assessor that open book changes are included in the assessment roll.
14. Consideration of:
 - a. Requests or Waivers of the required 48-hour notice of intent to file an objection when there is good cause
 - b. Requests for waiver of the Board of Review hearing *4-5*
 - c. Requests to testify by telephone or submit sworn written statement *6-7*
15. Review Notices of Intent to File Objection
16. Proceed to hear objections, if any, and if proper notice/waivers given; Consider/act on scheduling additional Board of Review Date(s)
17. Consider Recess of Board of Review
18. Consider Reconvening Board of Review
19. Adjourn (to future date if necessary)

Notice is hereby given that a quorum of members of other governmental bodies of the Town of Osceola may be present at this 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 the Clerk's office at (715)755-3060.

AFFIDAVIT OF POSTING: I hereby certify that this notice has been posted at the Dresser Post Office, the Town Hall, the First Community National Bank, and the Town Web Site.
 /s/ Denise Skjerven, Clerk

**TOWN OF OSCEOLA
NOTICE OF OPEN BOOK & BOARD OF REVIEW**

Pursuant to Sec. 70.45 of Wis. Statutes, the assessment roll for the Year 2022 will be open for examination on **Tuesday the 12th day of July, 2022** at the Town of Osceola Hall located at 516 East Avenue North, Dresser, Wisconsin **from 1:00 p.m. to 3:00 p.m.** Instructional materials on Board of Review procedures under Wisconsin Statutes and how to file an objection will be provided at the Open Book and is available on the Town's website at <https://www.townofosceola.com/forms.php> for those wishing to file objection to valuations under WI §70.47.

Notice is hereby given that the Board of Review for the Town of Osceola, Polk County, Wisconsin will meet on **Tuesday, July 19th, 2022 from 3:00 p.m. to 5:00 p.m.** at the Town Hall located at 516 East Avenue North, Dresser, Wisconsin for the purpose of calling the Board of Review into session, pursuant to Wisconsin Statutes Sec. 70.47(1).

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

- After the 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 of Review about the person's objection except at a session of the Board of Review.
- The Board of Review may not hear an objection to the amount or valuation of the property unless, at least 48 hours before the Board of Review's scheduled meeting, the objector provides to the Board of Review 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 of Review shall waive that requirement during the first two (2) hours of the Board of Review's scheduled meeting, and the Board of Review 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 five (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 two (2) hours of the scheduled meeting.
- 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 two (2) hours of the Board of Review's scheduled meeting, except that, upon evidence of extraordinary circumstances, the Board of Review may waive that requirement up to the end of the final day of the session if the session is less than five (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 the land may object to the aggregate valuation of that land and improvements to that land, but no person 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 proceeding 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 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 used to arrive at that estimate.
- 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 seven (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 the manual under s. 73.03 (2a), that the assessor requests. The municipality or county shall provide by 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 under this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under s. 19.35 (1).

- The Board of Review shall hear upon oath, by telephone, all ill or disabled persons who present to the Board or Review a letter from a physician assistant, or advanced practice nurse prescriber certified under Wis. Stat. s. 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.
- 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 meeting of the Board of Review, or at least 48 hours before the objection is heard if the objection is allowed under Wis. Stat. s. 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, under sub. (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 22nd day of June, 2022 by
Denise Skjerven
Clerk

TOWN OF OSCEOLA
POLK COUNTY WISCONSIN

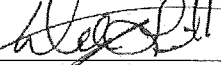
ORDINANCE # 22-06-06

CONFIDENTIALITY OF INCOME AND EXPENSES PROVIDED TO ASSESSOR FOR
ASSESSMENT PURPOSES

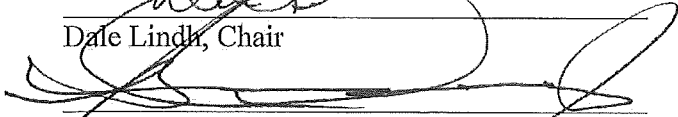
The Town Board of Supervisors of the Town of Osceola, Polk County, Wisconsin, hereby ordains as follows:

- 1. **Adoption.** This ordinance adopts by reference Wis. Statutes Sec. 70.47 (7)(af). Income and expense information provided by a property owner to an assessor for the purposes of establishing the valuation for assessment purposes by the income method of valuation shall be confidential and not a public record open to inspection or copying under Sec. 19.35 (1) of Wis. Statutes.
- 2. **Exceptions.** An officer may make disclosure of such information under the following circumstances:
 - a. The assessor has access to such information in the performance of his/her duties;
 - b. The board of review may review such information when needed, in its opinion, to decide upon a contested assessment;
 - c. Another person or body has the right to review such information due to the intimate relationship to the duties of an office or as set by law;
 - d. The officer is complying with a court order;
 - e. The person providing the income and expense information has contested the assessment level at either the board of review or by filing a claim for excessive assessment under Sec. 74.37, in which case the base records are open and public.
- 3. **Severability.** The several sections of this ordinance are declared to be severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision, and shall not affect the validity of any other provisions, sections, or portions thereof of the ordinance. The remainder of the ordinance shall remain in full force and effect. Any other ordinances whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict.
- 4. **Effective Date.** This ordinance shall take effect immediately upon passage and posting (or publication) as provided by law.


Passed this 6th Day of June, 2022 at a Town Board of Supervisors Regular Board Meeting.



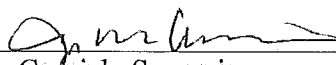
 Dale Lindt, Chair



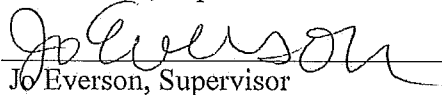
 Bernie Desmarais, Supervisor



 Debbie Thompson, Supervisor



 Jon Cronick, Supervisor



 Jo Everson, Supervisor

Attested by:


 Denise Skjerven, Clerk

TOWN OF OSCEOLA

Polk County, Wisconsin

**A RESOLUTION TO ESTABLISH PROCEDURES FOR WAIVER OF BOARD OF REVIEW(BOR)
HEARING REQUESTS
RESOLUTION 22-06-062**

WHEREAS, Wis. Stat. § 70.47(8m), 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 Wis. Stat. § 70.47(8), or in a 1st class city, under Wis. Stat. § 70.47(16), and allow the taxpayer to have the taxpayer's assessment reviewed under Wis. Stat. § 70.47(13); and

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

WHEREAS, Wis. Stat. § 70.47(8m) 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 Wis. Stat. § 74.37(3), and, notwithstanding the time period under Wis. Stat. § 74.37(3)(d), the taxpayer has 90 days from the notice of hearing waiver in which to commence an action under Wis. Stat. § 74.37(3)(d); and

WHEREAS, the Wisconsin 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;

SO THEREFORE BE IT RESOLVED by the Board of Review for the Town of Osceola, Polk County, Wisconsin, does hereby adopt 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 waive the hearing of an objection, the taxpayer must first complete and file with the BOR Clerk the following documents:

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

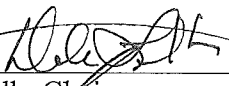
If the owner fails to file the documents as required, no hearing will be scheduled on the objection. If the owner files the documents as required and a request from the owner or assessor is made to waive the hearing of an objection, or if the BOR considers waiving the hearing at its own discretion, the BOR shall use the following criteria to make its decision.

2. CRITERIA:

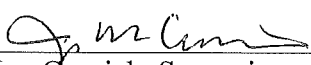
The Board of Review may consider any or all of the following factors when deciding whether to waive the hearing:

- 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(s) providing the testimony;
- e) Any other factors that the Board of Review deems pertinent to deciding whether to waive the hearing.

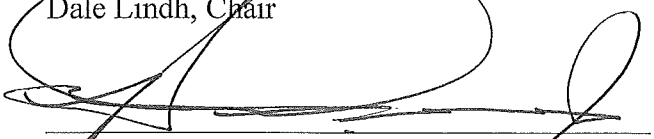
Adopted this 6th day of June, 2022, at a Town Board of Supervisors Regular Board Meeting.



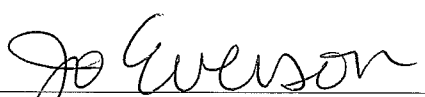
 Dale Lindh, Chair



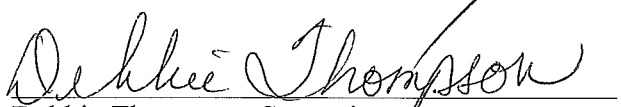
 Jon Cronick, Supervisor



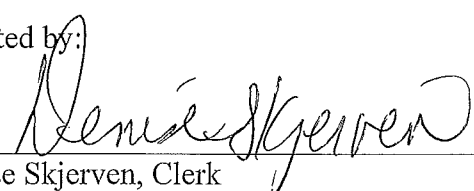
 Bernie Desmarais, Supervisor



 Jo Everson, Supervisor



 Debbie Thompson, Supervisor

Attested by:


 Denise Skjerven, Clerk

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TOWN OF OSCEOLA

Polk County, Wisconsin

**A RESOLUTION TO ESTABLISH PROCEDURES AND CRITERIA FOR ALLOWING ALTERNATIVE
FORMS OF SWORN TESTIMONY AT BOARD OF REVIEW (BOR) HEARINGS**

RESOLUTION 22-06-061

WHEREAS, sec. 70.47(8), Wis. Stat. authorizes the Board of Review (BOR) to consider requests from a property owner or the property owner's representative to appear before the Board of Review under oath by telephone or to submit written statements under oath to the Board of Review; and

WHEREAS, the Wisconsin 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 considered;

SO THEREFORE BE IT RESOLVED by the Board of Review for the Town of Osceola, Polk County, Wisconsin, does hereby adopt the following:

1. PROCEDURE:

Before the Board of Review (BOR) can consider a request from a property owner or the property owner's representative ("property owner") to testify by phone or submit a sworn written statement, the property owner must first complete and file with the BOR clerk the following documents:

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

After the two requirements outlined above have been met, a fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814) must be submitted to the BOR clerk within the first two (2) hours of the BOR's first full meeting. If the property owner fails to file the documents as required, the BOR will not consider the request.


2. CRITERIA TO BE CONSIDERED:

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

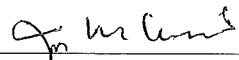
- a) The requester's stated reason(s) for the request as indicated on the PA-814;
- b) Fairness to the parties;
- c) The property owner's ability to procure in-person oral testimony and any due diligence exhibited by the requester in procuring such testimony;
- d) Ability to cross examine the person(s) providing the testimony;

- e) The BOR's technical capacity to honor the request; and,
- f) Any other factors that the Board of Review deems pertinent to deciding the request.

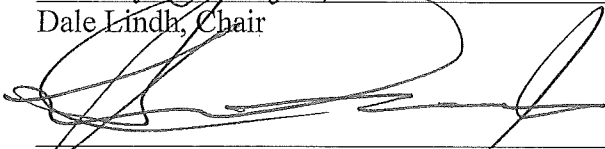
Adopted this 6th day of June, 2022, at a Town Board of Supervisors Regular Board Meeting.



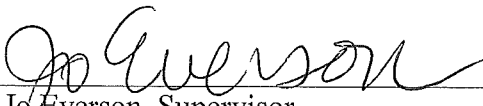
 Dale Lindh, Chair



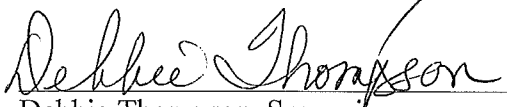
 Jon Cronick, Supervisor



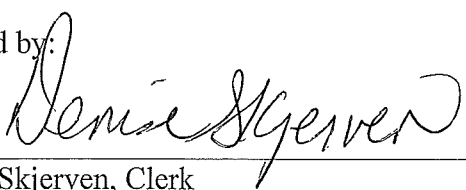
 Bernie Desmarais, Supervisor



 Jo Everson, Supervisor



 Debbie Thompson, Supervisor

Attested by:


 Denise Skjerven, Clerk