

# CITY OF ONALASKA MEETING NOTICE

**COMMITTEE/BOARD:** Board of Review  
**DATE OF MEETING:** May 16, 2018 (Wednesday)  
**PLACE OF MEETING:** City Hall – 415 Main Street (Common Council Chambers)  
**TIME OF MEETING:** 9:00 a.m.

## PURPOSE OF MEETING

1. Call to Order and roll call.
2. Approval of minutes from the previous meeting.

### **Consideration and possible action on the following items:**

3. Select Chairperson.
4. Select Vice-Chairperson.
5. Verify that mandatory training requirements specified in Sec. 70.46(4) Wisconsin Statutes have been met.
6. Roll review for errors in description, computation, add omitted or eliminate double assessments.
7. Requests for waivers / testimony
  - a. Waivers of the required 48-hour notice of intent to file an objection when there is good cause
  - b. Request for Waiver of the Board of Review hearing allowing the property owner an appeal directly to circuit court
  - c. Request to testify by telephone or submit sworn written statement

PLEASE TAKE FURTHER NOTICE that members of the Common Council of the City of Onalaska who do not serve on the Board may attend this meeting to gather information about a subject over which they have decision making responsibility.

Therefore, further notice is hereby given that the above meeting may constitute a meeting of the Common Council and is hereby noticed as such, even though it is not contemplated that the Common Council will take any formal action at this meeting.

### **NOTICES MAILED TO:**

\* Mayor Joe Chilsen  
\* Ald. Jim Binash  
\*\* Ald. Jim Olson  
\* Ald. Jerry Every  
\*\* Ald. Diane Wulf  
\* Ald. Ron Gjertsen  
\*\* Ald. Kim Smith  
City Attorney      Dept Heads  
La Crosse Tribune      Charter Com.  
Onalaska Holmen Courier  
WIZM WKTY WLXR WKBH  
WLSU WKBT WXOW

\*Cari Burmaster-City Clerk  
Milde Appraisal Services  
Real Appraisal Inc.  
Onalaska City Hall  
Onalaska Omni Center  
Onalaska Public Library

\*Committee Members

\*\* Alternate Committee Members

Date Notices Mailed: 4/20/2018

Date Notices Posted: 4/20/2018

In compliance with the Americans with Disabilities Act of 1990, the City of Onalaska will provide reasonable accommodations to qualified individuals with a disability to ensure equal access to public meetings provided notification is given to the City Clerk within seventy-two (72) hours prior to the public meeting and that the requested accommodation does not create an undue hardship for the City.

8. Review of Confidentiality Ordinance

9. Presentation of objections for actual real/personal property values by owners or their representatives according to the procedures established in Sec. 70.47(8) of the Wisconsin Statutes.

10. Create new hearing schedule for written objections filed but not heard

Adjournment

**Affidavit of Attendance**

County of La Crosse  
State of Wisconsin

I, Caroline Burmaster {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 Onalaska County of La Crosse  
{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.

3. That on the 6<sup>th</sup> day of March, 2018 this affiant met the certified training requirement by:

- Viewing the 2018 Board of Review Training video
- Attending a Board of Review training by \_\_\_\_\_, who has been certified to teach by the Department of Revenue

Dated this 6<sup>th</sup> day of March, 2018.

Caroline Burmaster  
(Your signature)

Subscribed and sworn before me this  
6<sup>th</sup> day of March, 2018.

J. Ann A. Maricon.  
City, Town or Village Clerk or Town Chairperson,  
or Notary Public  
My commission ends 4/7/18

*(Give to town, village or city clerk with completed exam to retain on file for next two years.)*

*Note: Persons swearing to false information are subject to criminal fines or jail under § 946.32 and the Board of Review hearing and deliberations may be found invalid.*



# 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 LA CROSSE

Co-muni code 32265

I, CAROLINE BURMASTER, the clerk for the CITY OF ONALASKA,

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 within two years of the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

### BOR member(s) and attendance date:

<u>CAROLINE BURMASTER</u>	<u>03/06/2018</u>
Name	Date
<u>JOANN MARCON</u>	<u>03/06/2018</u>
Name	Date
<u>JIM BINASH</u>	<u>04/07/2018</u>
Name	Date

04-09-2018 10:12 AM

Date electronically filed

CBURMASTER@CITYOFONALASKA.COM

Clerk email



# Board of Review Member Training Affidavit

Preparer Information	
Name CAROLINE BURMASTER	Title CITY CLERK
Email CBURMASTER@CITYOFONALASKA.COM	Phone 608-781-9530

Signature Statement
<p>Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.</p> <p>Do you agree with the statement above?</p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p>

Submission Information
<p>You successfully submitted your report. Print a copy for your records.</p> <p>Comuni code: 32265</p> <p>Submission date: 04-09-2018 10:12 AM</p> <p>Confirmation: PA10720180862A1523286630352</p> <p>Submission type: AMENDED</p>

## CITY OF ONALASKA

Policy: Board of Review Procedure for Waiver of Board of Review Hearings

Page: 1 of 1

Approved by Finance & Personnel Committee: 6/3/15

Approved by Council: 6/9/15

### **PURPOSE**

The purpose of this policy is to outline the method in which the Board of Review may consider requests by a taxpayer or assessor or at its own discretion to waive the hearing of an objection under sec. 70.47(8)

### **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:

- (1) A timely Notice of Intent to appear at BOR; and
- (2) 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.

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.

### **CRITERIA**

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

- (1) The benefits or detriments of the BOR Process
- (2) The benefits or detriments of having a record for the Court review
- (3) Avoidance of unruly, lengthy, burdensome appeals
- (4) Ability to cross examine the person providing the testimony
- (5) Any other factors that the BOR deems pertinent to deciding whether to waive the hearing

### **NOTICE**

Upon decision of the BOR to waive the hearing, Notice of Decision shall be provided under Wis. Stat. §70.47(12) using the amount of the taxpayer's assessment as established by the municipal assessor and providing that notwithstanding the time period under Wis. Stat. §74.37(3)(d), the taxpayer has 60days from the notice of hearing waiver in which to commence an action under Wis. Stat.74.37(3)(d).

## CITY OF ONALASKA

Policy: Board of Review Procedure for Sworn Testimony or Sworn Written Testimony Requests

Page: 1 of 2

Approved by Finance & Personnel Committee: 6/3/15

Approved by Council: 6/9/15

### **PURPOSE**

The purpose of this policy is to outline the method in which the Board of Review may consider requests by a taxpayer or the taxpayer's representative to testify under oath by telephone or written statements under oath to the Board of Review (hereinafter BOR) and whether to allow such requests.

### **PROCEDURE**

Before the BOR can consider a request from a taxpayer or representative thereof (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:

- (1) A timely Notice of Intent to appear at BOR; and
- (2) A timely Objection Form for Real Property Assessment (PA-115A);
- (3) 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.

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.

### **CRITERIA**

The BOR, may consider any or all of the following factors when deciding whether to grant or deny a request to provide sworn written testimony in lieu of providing oral personal testimony:

- (1) The Owner's stated reason(s) for the request as indicated on the PA-814
- (2) Fairness to the parties
- (3) Ability of the owner to procure in person oral testimony and any due diligence exhibited by the owner in procuring such testimony.
- (4) Ability to cross examine the person providing the testimony
- (5) Any other factors that the BOR deems pertinent to deciding whether to waive the hearing

The BOR, may consider any or all of the following factors when deciding whether to grant or deny a request to provide sworn telephone testimony in lieu of providing oral personal testimony:

- (1) Medical Emergencies;
- (2) Family Emergencies;
- (3) Ability of the Owner to have a representative appear and give in person oral testimony and any due diligence exhibited by the Owner in procuring such testimony. Ability of the owner to procure in person oral testimony due to geographical constraints shall not be considered in determining whether to grant a request to provide sworn telephone testimony.
- (4) Any other factors that the BOR deems pertinent to deciding whether to waive the hearing

The BOR shall allow sworn telephone testimony for all ill or disabled persons who present to the BOR a letter from a physician, osteopath, and physician assistant as defined in Wis. Stat. 448.01(6) or advanced practice nurse prescriber certified under Wis. Stat. 441.16(2) that confirms their illness or disability.

**ORDINANCE NO. 1605-2018**

**AN ORDINANCE TO AMEND SECTION 1, CHAPTER 4 OF TITLE 2,  
OF THE CODE OF ORDINANCES OF THE CITY OF ONALASKA RELATING TO  
BOARD OF REVIEW**

THE COMMON COUNCIL OF THE CITY OF ONALASKA DOES HEREBY ORDAIN AS  
FOLLOWS:

SECTION I. Title 2, Chapter 4, Section 1, Subsections (d) and (e) of the City of  
Onalaska Code of Ordinances related to Confidentiality is hereby created as follows:

(d) **Confidentiality.** Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information pursuant to Wis. Stat. §70.47(7)(af), or any successor statute thereto, then, such income and expense information may be revealed to and used by such persons: in the discharging 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 Wis. Stat. §70.47(7)(af), unless a court determines that it is inaccurate, is, per Wis. Stat. §70.47(7)(af), confidential and not a public record and therefore is not subject to the right of inspection and copying under §19.35(1), Wis. Stats.

(e) **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.

SECTION II. This Ordinance shall take effect and be in force from and after its passage and prior to publication although it will be published in due course.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2018.

CITY OF ONALASKA

By: \_\_\_\_\_  
Joe Chilsen, Mayor

By: \_\_\_\_\_  
Caroline Burmaster, Clerk

PASSED:  
APPROVED:  
PUBLISHED: