



# City of Onalaska Meeting Notice

**COMMITTEE/BOARD:** Board of Review  
**DATE OF MEETING:** May 12, 2021 (Wednesday)  
**PLACE OF MEETING:** City Hall – 415 Main Street (Common Council Chambers)  
**TIME OF MEETING:** 9:00 A.M.

**This meeting is being conducted both in person and via remote conferencing software. Members of the public may call to listen in at:**

**Meeting Link:** <https://zoom.us/j/98507515096?pwd=azJ6MFVzaEdncWh1RGR4ZTZCWTVYZz09>

- **Phone Number: 1-312-626-6799**
- **Meeting ID: 985 0751 5096**
- **Password: 54650**

## 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. Confirmation of appropriate Board of Review and Open Meeting Notices
4. Select Chairperson
5. Select Vice-Chairperson

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 Kim Smith	*JoAnn Marcon -City Clerk
**Ald. Tom Smith	**Stacy Wilk, Deputy City Clerk
*Ald. Jim Olson	
**Ald. Dan Stevens	
*Ald. Diane Wulf	
**Ald. Steven Nott	Accurate Appraisal
*Ald. Cari Burmaster	
City Attorney    City Administrator	
Department Heads.	
La Crosse Tribune    Coulee Courier	
WIZM WKTY WLXR WKBH	
WLSU WKBT WXOW	
	Onalaska City Hall

\*Board Members                      \*\* Alternate Members

Date Notices Mailed and Posted: 5-4-21

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

6. Verify that mandatory training requirements specified in Wis. Stats. §70.46 (4) have been met
7. Verification of the following City of Onalaska Ordinance & policies:
  - a. Ordinance Sec. 2.04.11.D – Board of Review – Confidentiality
  - b. Policy – Board of Review Procedure for Sworn Testimony or Sworn Written Testimony Request
  - c. Policy – Board of Review Procedure for Waiver of Board of Review Hearings
8. Receipt of the Assessment Roll from Assessor
9. Review roll for errors in description, computation, add omitted or eliminate double assessments
10. Certify all corrections of error from previous years' tax rolls under Wis. Stats. §70.43
11. Allow taxpayers to examine assessment data
12. 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
13. Presentation of objections for actual real/personal property values by owners or their representatives according to the procedures established in Wis. Stats. §70.47(8)
14. Create new hearing schedule for written objections filed but not heard
15. Adjournment

# Chapter 04 Boards and Commissions

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## Division 1 General Provisions for Boards

### 2.04.11 Board of Review

**D. Confidentiality.** Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information pursuant to Sec. 70.47(7)(af), Wis. Stats. 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 Sec. 70.47(7)(af), Wis. Stats., unless a court determines that it is inaccurate, is, per Sec. 70.47(7)(af), Wis. Stats. confidential and not a public record and therefore is not subject to the right of inspection and copying under Sec. 19.35(1), Wis. Stats.

**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.

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).