

NOTICE OF BOARD OF REVIEW MEETING

DATE: Thursday, August 31, 2023
TIME: 8:00AM
PLACE: Harrison Municipal Building
W5298 State Road 114
Harrison, WI 54952

NOTICE IS HEREBY GIVEN that a Board of Review meeting will be held at 8:00AM on Thursday, August 31, 2023, at the Harrison Municipal Building. This is a public meeting, and the agenda is listed below.

1. Call to Order by Clerk
2. Pledge of Allegiance
3. Roll Call
4. Verification of Proper Notice
 - a) Open Book and Board of Review Notices
5. Verification of Required Training
 - a) Board of Review Training
6. Election of Chairperson and Vice-Chairperson
 - a) Elect Chairperson and Vice-Chairperson
7. Correction and Approval of Previous Meeting Minutes
 - a) August 23, 2022
April 25, 2023
August 23, 2023
8. Report of Prior Year's Omissions and Chargebacks
 - a) 2023 Corrections of Errors - Chargebacks and Omissions
9. Consider for Approval a Board of Review Rules and Procedure Policy
 - a) Rules and Procedures
10. Confidentiality of Income and Expense Information Provided to Assessor
 - a) Verification of Ordinance V13-04
11. Filing of Annual Assessment Roll and Summary Report by Assessor

- a) Presentation by Kyle Kabe, Accurate Assessors on status of the Village of Harrison's assessment values.
Discussion of Re-evaluation time line.
Consider recommendation to postpone village wide re-evaluation to 2025.

12. The 2023 Assessment Roll

- a) Examination, Updates, and Corrections
- b) Action to Accept the Roll - either as presented or with corrections

13. Compliance Review of Filed Assessment Objection Forms *(if any)*

If any Assessment Objection forms are filed, they are included in the BOR packet or, for late filings, they will be disseminated within the first 2 hours of the BOR meeting.

14. Hearings of Assessment Objection *(if any)*

If any hearings are scheduled, information will be included in the packet or disseminated during the first two hours of the first BOR meeting.

15. Schedule Additional Meeting Date(s) (if any)

16. Adjourn

Any person with hearing disabilities or requiring special accommodations to participate in the meeting should contact the Clerk's Office (920-989-1062) at least 24-hours prior to the meeting. This is a public meeting.

VILLAGE BOARD MEETING**From:**

Vicki Tessen, Clerk

VILLAGE OF HARRISON**Meeting Date:**

August 23, 2023

Title:

Open Book and Board of Review Notices

Issue:

Verify proper notice via posting and/or publication has been completed as required for Open Book and Board of Review Meetings.

Background and Additional Information:**Confirmation of Publication and Posting of Open Book and Board of Review Notices**

- a. Notice of Open Book Dates and Meeting to Adjourn Board of Review to Later Date
 - i. Published in Appleton Post Crescent online, April 6, 2023
 - ii. Published in Appleton Post Crescent, April 6, 2023
- b. Notice of Meeting to Adjourn Board of Review with Agenda
 - i. Posted on Village Office Bulleting Board; March 31, 2023
 - ii. Published on www.Harrison-WI.org; March 31, 2023
- c. Notice of Open Book and Board of Review
 - i. Published on www.Harrison-WI.org, July 28, 2023
 - ii. Published in Appleton Post Crescent, August 2, 2023
 - ii. Posted on Village Office Bulleting Board, July 28, 2023

Budget Impacts:

none

Recommended Action:

Acknowledge on the record that proper Notices were completed.

Attachments:

- [Notices.pdf](#)

Year 2023	Co-muni Code 08131	County CALUMET Municipality VILLAGE OF HARRISON	Account No. 1987	Report Type ORIGINAL
--------------	-----------------------	--	---------------------	-------------------------

Assessment Type

Annual Review/Maintenance

Open BookStart date 08/04/2023 To be determined later ☐End date 08/04/2023 To be determined later ☐

Start time 10:00 AM

Board of ReviewStart date 08/23/2023 To be determined later ☐

Start time 10:30 AM

Preparer Information

Name Vicki Tessen	Title Clerk Treasurer
Email clerk@harrison-wi.org	Phone 920-989-1062

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 worksheet. Print a copy for your records.

Co-muni code: 08131

Submission date: 04-26-2023 05:01 PM

Confirmation: BORC20231987O1682546321155

Submission type: ORIGINAL

**PUBLIC NOTICE THAT THE
ASSESSMENT ROLL IS OPEN FOR EXAMINATION AND
OPEN BOOK AND BOARD OF REVIEW**

Village of Harrison, Calumet & Outagamie Counties, State of Wisconsin

Pursuant to §70.45, Wis. Stats, the 2023 assessment roll will be available for examination starting at an **Open Book** session to be held from **10:00 am – 12:00 pm on August 4, 2023** at the Harrison Municipal Building, W5298 State Road 114, Harrison and online at <http://www.accurateassessor.com/roll-books>. Additionally, the assessor will be available by appointment by calling 1-800-770-3927.

Forms for Objection will also be available in the clerk's office and online at www.voharrison-wi. Please call the Village Clerk-Treasurer at 920-989-1062 option 5 with your name, address, parcel # and phone # to file your "notice of intent to file objection to assessment." Instructional material will be provided to people who wish to object to valuations under 70.47, Wis. Stats. **Letter of intent to file objection due by August 21, 2023 10:30 a.m.**

Further Notice is hereby given that the BOARD OF REVIEW for the Village of Harrison in Calumet & Outagamie County, Wisconsin, shall hold a meeting on August 23, 2023 from 10:30am to 12:30pm, at the Harrison Municipal Building, W5298 State Road 114, Harrison.

Please be advised of the following requirements to appear before the board of review and procedural requirements if appearing before the board:

1. No person will 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 view the property.
2. 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 the person's objection, except at a session of the board.
3. 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 5th 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.
4. 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 5th 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 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.

5. 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.
6. 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 the person supplies the assessor with all the information about income and expenses, as specified in the assessor's manual under s. 73.03 (2a), Wis. stats., that the assessor requests. The Village of Harrison 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 under this paragraph, unless a court determined that it is inaccurate, is not subject to the right of inspection and copying under s. 19.35 (1), Wis. stats.
7. 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.
8. 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 and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.

Notice is hereby given this 28th day of July 2023.

Vicki Tessen, WCMC
Village Clerk-Treasurer

**NOTICE OF MEETING TO ADJOURN
BOARD OF REVIEW TO A LATER DATE**

Village of Harrison
Calumet (and Outagamie) County, WI

NOTICE IS HEREBY GIVEN that the Board of Review for the Village of Harrison will meet on the 25th day of April, 2023 at 6:00pm at the Harrison Municipal Building, W5298 State Road 114, Harrison, for the purpose of calling the Board of Review into session during the 45 day period beginning on the fourth Monday of April, pursuant to §70.47(1), Wis. Stats.

Due to the fact the assessment roll is not completed at this time, the Board of Review will be adjourned until the 23rd day of August 2023 at 10:30am.

Pursuant to §70.45, Wis. Stats, the 2023 assessment roll will be available for examination at an **Open Book** session to be held from **10:00am – 12:00pm August 4, 2023** at the Harrison Municipal Building, W5298 Hwy 114, Harrison. Instructional material about assessment and Board of Review procedures will be available at that time as well as information on how to file an objection and the Board of Review proceedings under Wisconsin law.

Published April 6, 2023

Vicki L. Tessen, WCMC
Village Clerk



**NOTICE OF MEETING TO ADJOURN
BOARD OF REVIEW TO A LATER DATE**

Village of Harrison
Calumet (and Outagamie) County, WI

NOTICE IS HEREBY GIVEN that the Board of Review for the Village of Harrison will meet on the **25th day of April, 2023 at 6:00pm** at the Harrison Municipal Building, W5298 State Road 114, Harrison, for the purpose of calling the Board of Review into session and adjourning to a later date.

The agenda is listed below:

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Status of the Assessment Roll
5. Adjournment

Due to the fact the assessment roll is not completed at this time, the **Board of Review** will be adjourned until **August 23, 2023 from 10:30am to 12:30pm**.

Pursuant to §70.45, Wis. Stats, the 2023 assessment roll will be available for examination at an **Open Book** session to be held from **10:00am-12:00pm on August 4, 2023** at the Harrison Municipal Building, W5298 State Road 114, Harrison.

Instructional material about assessment and Board of Review procedures will be available at that time as well as information on how to file an objection and the Board of Review proceedings under Wisconsin law.

VILLAGE BOARD MEETING**From:**

Vicki Tessen, Clerk

VILLAGE OF HARRISON**Meeting Date:**

August 23, 2023

Title:

Board of Review Training

Issue:

The State requires at least one member of the Board of Review to complete a training and be certified each year prior to the first BOR meeting.

Background and Additional Information:

Budget Impacts:

none

Recommended Action:

Acknowledge on the record that BOR member Blackmer completed the required BOR training on April 23, 2023 and Clerk Tessen filed the training affidavit with the WI DOR on April 26, 2023.

Attachments:

- [Training verification.pdf](#)



Board of Review Member Training Affidavit

Preparer Information

Name Vicki Tessen	Title Clerk/Treasurer
Email clerk@harrison-wi.org	Phone 920-989-1062

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: 08131
Submission date: 04-26-2023 05:04 PM
Confirmation: PA10720231987O1682546662487
Submission type: ORIGINAL



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 CALUMET

Co-muni code 08131

I, Vicki Tessen, the clerk for the VILLAGE OF HARRISON,

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:

ALLISON BLACKMER

04/23/2023

Name

Date

04-26-2023 05:04 PM

Date electronically filed

clerk@harrison-wi.org

Clerk email

VILLAGE BOARD MEETING

From:

VILLAGE OF HARRISON

Meeting Date:

August 23, 2023

Title:

Elect Chairperson and Vice-Chairperson

Issue:

Background and Additional Information:

Budget Impacts:

Recommended Action:

1. Clerk to accept nominations and call for a vote for a member to be Chair of the BOR meeting.
2. Newly elected Chair to accept nominations and call for a vote for a member to be Vice-Chair of the BOR meeting.

VILLAGE BOARD MEETING**From:**

Vicki Tessen, Clerk

VILLAGE OF HARRISON**Meeting Date:**

August 23, 2023

Title:

August 23, 2022

April 25, 2023

Issue:

Motion needed to approve BOR Minutes for August 23, 2022 and April 25, 2023 meetings.

Background and Additional Information:

Budget Impacts:

Recommended Action:

approve the minutes of the August 23, 2022 and April 25, 2023 meetings as printed and circulated

Attachments:

- [2022 08 23 BOR minutes draft.pdf](#)
- [2023 04 25 BOR minutes to adjourn draft.pdf](#)

VILLAGE BOARD MEETING**From:**

Vicki Tessen, Clerk

VILLAGE OF HARRISON**Meeting Date:**

August 23, 2023

Title:

2023 Corrections of Errors - Chargebacks and Omissions

Issue:

Explanation of chargebacks and omissions discovered after tax bills are delivered.

Background and Additional Information:

There are times when errors are discovered after the tax bills have been mailed out.

In 2023, it was discovered that 22 parcels (Stargazer subdivision) had been assessed at full value when the properties were not at 100% completion as of 1/1/2022. These tax bills were re-calculated and new hand-created bills were sent to the property owners. The treasurer will file a report in September with the WI DOR to request the other jurisdictions refund Harrison for their share of tax overpayments.

There was one omission discovered after tax bills had been delivered. The property, previously owned by a tax-exempt entity, was omitted from the roll when it was sold to a private (tax paying) resident.

The assessor and clerk discussed the 2023 corrections during the Open Book session and are assured that the new roll has the correct values.

Budget Impacts:

Recommended Action:

No Action Needed - informational only

VILLAGE BOARD MEETING**From:**

Vicki Tessen, Clerk

VILLAGE OF HARRISON**Meeting Date:**

August 23, 2023

Title:

Rules and Procedures

Issue:

Would the BOR like to approve a formal Rules and Procedures document?

Background and Additional Information:

It is recommended practice for the Board to have its Rules and Procedures formalized in a written document that can be reviewed and revised from time to time. The document should include procedures for significant items such as:

- Late filed objections
- Testimony by conference call or in writing
- BOR Hearing Waiver

2 drafts have been prepared for review. They are the same except for Rule 7.

Draft 1 Rule 7 states that the Board will not allow testimony by telephone or sworn statement (except where statutes require the BOR to permit it).

Draft 2 Rule 7 states that the Board will consider accepting testimony by telephone or sworn statement if certain requirements and conditions are met.

Budget Impacts:

none

Recommended Action:

Make a motion to approve one of the proposed drafts of Rules and Procedures for the Board of Review

Attachments:

- [BOR Policy and Rules draft 1 NO telephone.pdf](#)
- [BOR Policy and Rules draft 2 yes Telephone.pdf](#)

Village of Harrison Board of Review Rules and Procedures

Intro 1 Authority

The Board of Review is established and operates under the laws set forth in Chapter 70 of the Wisconsin Statutes and relevant published decisions of the Wisconsin Courts.

Intro 2 Regulations

Besides these rules, there are additional provisions that govern and guide the Board, which are not enumerated herein. The Assessor, property owner, and the public have rights and procedures that also must be followed. Anyone involved in filing an assessment objection should review and understand Wisconsin State Statutes Chapter 70 and the Wisconsin Department of Revenue's Guide for Property Owners. The Board, its Clerk, and its legal counsel can only provide answers on procedural matters and therefore property owners may wish to consult with an attorney when filing an objection.

Intro 3 Board's Function

- A. The Board is a quasi-judicial body whose duty is to hear sworn, oral testimony regarding assessed values.
- B. The Board is to determine whether objections are complete and timely filed, to consider requests to waive objections to circuit court, to issue subpoenas, to schedule and conduct hearings on objections, and to make determinations as to whether the Assessor's valuation is correct.

Rule 1 Members, Officer Selection, and Duties

- A. The Board shall consist of the Village President, all Village Trustees, and the Village Clerk. The Clerk shall serve as a non-voting member per Municipal Code 2-141
- B. The Board will select a chairperson and vice-chairperson at the beginning of each annual session by nomination and majority vote.
- B. Chair. The Chair shall preside over all meetings of the Board. In the absence of the Chair, the Vice-Chair shall assume the duties of the Chair.
- C. Rulings. During the hearing, the Chair shall make all rulings regarding procedural matters and the admission or exclusion of evidence. If circumstances prove necessary, the Chair has the authority to make rulings regarding procedural matters and the admission or exclusion of evidence which may arise at a time when the Board is not in session.

Rule 2 Filing

Any document required to be filed with the Board or the Board's Clerk, may be submitted in person, by e-mail, or by U.S. mail to the Village Clerk. Filings are timely if received by the Clerk's office by close of business which is 4:00 P.M., Central Standard Time, Monday through Friday, except when office is closed in observance of a major holiday. Any document filed after that time will be considered as filed on the following business day.

Rule 3 Forms

- A. Objectors must use Wisconsin Department of Revenue forms for objections (PA-115), agent authorizations (PA 105) and requests for waivers (PA 813, R. 10-16). Forms are available in person at the Clerk's office or online from the Wisconsin Dept. of Revenue.
- B. A separate objection form shall be completed and filed for each property assessment being appealed.
- C. A new agent form must be filed with each objection form.
- D. A property owner's legal counsel must file a notice of appearance if counsel is not the designated agent on form PA-105.

Rule 4 Scheduling Objections

- A. Review. The Clerk will review the objection forms for compliance with requirements and then schedule the hearings and notify the claimant and Village Assessor.
 - 1. Objections will be rejected and not scheduled for a hearing if:
 - a) the objection form is not filled out in its entirety or objector fails to furnish any of the information requested on the objection form, particularly Section 3 of the objection form (PA-115);
 - b) a form is not signed by the appropriate person or entity;
 - c) the agent form is not in compliance with Rule 3 C.;
 - d) the objection does not comply with the requirements of the Wisconsin Statutes;
 - e) the owner or the owner's agent fails to comply with a Board subpoena.
 - 2. Objections may be rejected for other reasons upon the request of the Assessor or on the Board's own motion.
- B. Late Filed Objections. The Board will use the following definitions in deciding whether late objections may be scheduled for a hearing.
 - 1. "Good Cause" means the objector acted in good faith in filing even though it was late; the Assessor will not be prejudiced by the late filing; and the objector took prompt action to remediate the late filing. These can be shown by the reason for the objector's delay; the extent to which the objector undertook effort for compliance with the Board of Review rules and state statutes; the objector's prior experience with the Board of Review; and the objector's knowledge about Board of Review law and procedures.
 - 2. "Extraordinary Circumstances" means something beyond what is usual, regular or customary, but something highly remarkable or non-reoccurring circumstances that are more severe than good cause.

3. In determining good cause or extraordinary circumstances, the board can only consider information about why the filing was late, and not information about the property valuation.
4. Failure to receive any notice required to be sent by Statute does not constitute good cause or extraordinary circumstances.

C. Hearing Denial.

1. A motion by the Board to deny a hearing means the Board shall not act on the objection as to the merits of the valuation.
2. The clerk must send a written hearing denial notice that includes the reasons the Board of Review made that determination and no “Notice of Determination pursuant to Wis. Stat. Sec. 70.47 (12) is sent to the objector.

Rule 5 Board of Review Hearing Waiver

- A. The Board may consider any or all of the following in determining whether to grant a request to waive a Board hearing:
1. a request by the Assessor to deny the hearing waiver because the objector or objector’s representative has not provided information to the Assessor in support of their opinion of valuation.
 2. the benefits or detriments of having a Board of Review record for a court review.
 3. the avoidance of lengthy and burdensome appeals.
 4. the inability to cross examine the person otherwise providing testimony to the Board.
 5. any other circumstances that the Board deems pertinent to deciding whether to waive the hearing.
 6. failure to comply with a subpoena.

Rule 6 Subpoenas

- A. At the request of the Assessor or the property owner, their agent or legal counsel, either in advance of or at the hearing, the Board, shall grant a request for subpoenas for the attendance of witnesses and/or the production of documents at the hearing. The Board may decide to issue a subpoena on its own motion at any time.
- B. Subpoenas will be prepared by the party requesting them and must be filed for review by the Board’s counsel before being issued by the Chair. Subpoena service is the responsibility of the party requesting the subpoena.

Rule 7 Sworn Telephone Testimony

No one may appear under oath, by telephone, or submit written statements under oath, other than those who are ill or disabled as provided for under §70.47(8), Wis. Stats.

Rule 8 Withdrawal of Objection

Objection to an assessment may be withdrawn at any time prior to or at the time of the hearing by filing with the Clerk, a written request signed by the owner or the owner's agent.

Rule 9 Conflict of Interest

Board members with a conflict of interest must excuse themselves from a hearing and determination on an objection. That member should not be counted when determining a quorum for the hearing and shall not participate in the hearing or determination in any manner.

Rule 10 Confidentiality of Information

Any information provided by a taxpayer about income and expenses to the Assessor under Wisconsin Statutes Section 70.47 shall be confidential information and is not subject to inspection and copying under Section 19.35 (1) unless ordered by a court of competent jurisdiction. Said information may be revealed to and used by persons in the discharge of duties imposed by law; in 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.

Rule 11 Hearings

- A. Time limits. The Board shall establish time limits for presenting evidence at a hearing on any objection and such time limits shall be strictly enforced with the default time limit for residential cases being 20 minutes for each side and for commercial cases, one and a half hours for each side.
- B. Evidence. The hearing need not be conducted according to the Rules of Evidence. Any relevant evidence may be admitted if it is the sort of evidence that reasonable persons are accustomed to relying on in the conduct of serious affairs. Failure to enter timely objection to evidence constitutes a waiver of the objection. The Board may act only upon the basis of evidence properly admitted into the record.
- C. Exhibits. Copies of all exhibits to be introduced at the hearing must be provided by the party presenting them, whether the Assessor or the Objector or their Agent. There must be enough copies to provide one to each member of the Board (7), the Assessor or the Objector, the Board Clerk, the Board's Counsel, and the court reporter (if applicable). Each document must be submitted to the Clerk to be given an exhibit identification prior to distribution and use in the hearing.
- D. Legal Counsel's participation. When represented by legal counsel, only one person may present the objection to the Board, either the property owner or legal counsel, although the property owner may be a witness.
- E. Continuances. If a hearing needs to be continued, the Board will work with the property owner and the Assessor to determine a mutually acceptable hearing time if it is sitting in session; otherwise, the Chair and the Clerk will work on scheduling outside of the Board session.

Rule 12 Failure to Appear

DRAFT 1 – No telephone/written statements

If the property owner or property owner's agent or legal counsel fails to appear at the time scheduled for the hearing before the Board, the assessment objection shall be dismissed without a hearing.

Rule 13 Transcript

In an appeal or other court proceedings, the meeting record shall be transcribed at the expense of the appealing party. No transcript will be prepared without pre-payment of the estimated cost.

Rule 14 Reconsideration and Rehearing

The decision of the Board regarding an objection is final. By law, the Board cannot reconsider or rehear an objection unless ordered to do so by the Court.

Rule 15 Amendments to Rules and Procedures

These rules and procedures may be amended from time to time as required or determined by the Board of Review.

Rule 16 Copies of Rules and Procedures

Copies of the rules and procedures shall be kept on file in the Office of the Village Clerk and shall be made available for public review on the Village website and at the Village Hall during regular business hours.

Rule 17 Effective Date

This policy shall be effective upon passage.

Passed by the Village of Harrison Board of Review on this 23rd day of August, 2023.

Board Chair Signature: _____
Allison Blackmer

Board Clerk Signature: _____
Vicki L. Tessen, WCMC

Village of Harrison

Board of Review

Rules and Procedures

Intro 1 Authority

The Board of Review is established and operates under the laws set forth in Chapter 70 of the Wisconsin Statutes and relevant published decisions of the Wisconsin Courts.

Intro 2 Regulations

Besides these rules, there are additional provisions that govern and guide the Board, which are not enumerated herein. The Assessor, property owner, and the public have rights and procedures that also must be followed. Anyone involved in filing an assessment objection should review and understand Wisconsin State Statutes Chapter 70 and the Wisconsin Department of Revenue's Guide for Property Owners. The Board, its Clerk, and its legal counsel can only provide answers on procedural matters and therefore property owners may wish to consult with an attorney when filing an objection.

Intro 3 Board's Function

- A. The Board is a quasi-judicial body whose duty is to hear sworn, oral testimony regarding assessed values.
- B. The Board is to determine whether objections are complete and timely filed, to consider requests to waive objections to circuit court, to issue subpoenas, to schedule and conduct hearings on objections, and to make determinations as to whether the Assessor's valuation is correct.

Rule 1 Members, Officer Selection, and Duties

- A. The Board shall consist of the Village President, all Village Trustees, and the Village Clerk. The Clerk shall serve as a non-voting member per Municipal Code 2-141
- B. The Board will select a chairperson and vice-chairperson at the beginning of each annual session by nomination and majority vote.
- B. Chair. The Chair shall preside over all meetings of the Board. In the absence of the Chair, the Vice-Chair shall assume the duties of the Chair.
- C. Rulings. During the hearing, the Chair shall make all rulings regarding procedural matters and the admission or exclusion of evidence. If circumstances prove necessary, the Chair has the authority to make rulings regarding procedural matters and the admission or exclusion of evidence which may arise at a time when the Board is not in session.

Rule 2 Filing

Any document required to be filed with the Board or the Board's Clerk, may be submitted in person, by e-mail, or by U.S. mail to the Village Clerk. Filings are timely if received by the Clerk's office by close of business which is 4:00 P.M., Central Standard Time, Monday through Friday,

DRAFT 2 – Yes – telephone testimony

except when office is closed in observance of a major holiday. Any document filed after that time will be considered as filed on the following business day.

Rule 3 Forms

- A. Objectors must use Wisconsin Department of Revenue forms for objections (PA-115), agent authorizations (PA 105) and requests for waivers (PA 813, R. 10-16). Forms are available in person at the Clerk's office or online from the Wisconsin Dept. of Revenue.
- B. A separate objection form shall be completed and filed for each property assessment being appealed.
- C. A new agent form must be filed with each objection form.
- D. A property owner's legal counsel must file a notice of appearance if counsel is not the designated agent on form PA-105.

Rule 4 Scheduling Objections

- A. Review. The Clerk will review the objection forms for compliance with requirements and then schedule the hearings and notify the claimant and Village Assessor.
 - 1. Objections will be rejected and not scheduled for a hearing if:
 - a) the objection form is not filled out in its entirety or objector fails to furnish any of the information requested on the objection form, particularly Section 3 of the objection form (PA-115);
 - b) a form is not signed by the appropriate person or entity;
 - c) the agent form is not in compliance with Rule 3 C.;
 - d) the objection does not comply with the requirements of the Wisconsin Statutes;
 - e) the owner or the owner's agent fails to comply with a Board subpoena.
 - 2. Objections may be rejected for other reasons upon the request of the Assessor or on the Board's own motion.
- B. Late Filed Objections. The Board will use the following definitions in deciding whether late objections may be scheduled for a hearing.
 - 1. "Good Cause" means the objector acted in good faith in filing even though it was late; the Assessor will not be prejudiced by the late filing; and the objector took prompt action to remediate the late filing. These can be shown by the reason for the objector's delay; the extent to which the objector undertook effort for compliance with the Board of Review rules and state statutes; the objector's prior experience with the Board of Review; and the objector's knowledge about Board of Review law and procedures.
 - 2. "Extraordinary Circumstances" means something beyond what is usual, regular or customary, but something highly remarkable or non-reoccurring circumstances that are more severe than good cause.
 - 3. In determining good cause or extraordinary circumstances, the board can only consider information about why the filing was late, and not information about the property valuation.

DRAFT 2 – Yes – telephone testimony

4. Failure to receive any notice required to be sent by Statute does not constitute good cause or extraordinary circumstances.
- C. Hearing Denial.
 1. A motion by the Board to deny a hearing means the Board shall not act on the objection as to the merits of the valuation.
 2. The clerk must send a written hearing denial notice that includes the reasons the Board of Review made that determination and no “Notice of Determination pursuant to Wis. Stat. Sec. 70.47 (12) is sent to the objector.

Rule 5 Board of Review Hearing Waiver

- A. The Board may consider any or all of the following in determining whether to grant a request to waive a Board hearing:
 1. a request by the Assessor to deny the hearing waiver because the objector or objector’s representative has not provided information to the Assessor in support of their opinion of valuation.
 2. the benefits or detriments of having a Board of Review record for a court review.
 3. the avoidance of lengthy and burdensome appeals.
 4. the inability to cross examine the person otherwise providing testimony to the Board.
 5. any other circumstances that the Board deems pertinent to deciding whether to waive the hearing.
 6. failure to comply with a subpoena.

Rule 6 Subpoenas

- A. At the request of the Assessor or the property owner, their agent or legal counsel, either in advance of or at the hearing, the Board, shall grant a request for subpoenas for the attendance of witnesses and/or the production of documents at the hearing. The Board may decide to issue a subpoena on its own motion at any time.
- B. Subpoenas will be prepared by the party requesting them and must be filed for review by the Board’s counsel before being issued by the Chair. Subpoena service is the responsibility of the party requesting the subpoena.

Rule 7 Sworn Telephone Testimony

The Board may consider a property owner’s or their representative’s request to testify under oath by telephone or to submit written statements under oath to the Board of Review as allowed under 70.47(8), Wis. Stat.

- A. Before the Board may consider a request to testify by telephone or to submit a sworn written statement, all of the following documents must be filed with the Clerk within the first 2 hours of the BOR’s first scheduled meeting:
 1. a timely Notice of Intent to appear at the BOR
 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 (PA-814).

DRAFT 2 – Yes – telephone testimony

- B. The Board, may consider any or all of the following factors when deciding whether to grant or deny the request:
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. the BOR's technical capacity to honor the request
 6. any other factors that the BOR deems pertinent to deciding request

Rule 8 Withdrawal of Objection

Objection to an assessment may be withdrawn at any time prior to or at the time of the hearing by filing with the Clerk, a written request signed by the owner or the owner's agent.

Rule 9 Conflict of Interest

Board members with a conflict of interest must excuse themselves from a hearing and determination on an objection. That member should not be counted when determining a quorum for the hearing and shall not participate in the hearing or determination in any manner.

Rule 10 Confidentiality of Information

Any information provided by a taxpayer about income and expenses to the Assessor under Wisconsin Statutes Section 70.47 shall be confidential information and is not subject to inspection and copying under Section 19.35 (1) unless ordered by a court of competent jurisdiction. Said information may be revealed to and used by persons in the discharge of duties imposed by law; in 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.

Rule 11 Hearings

- A. Time limits. The Board shall establish time limits for presenting evidence at a hearing on any objection and such time limits shall be strictly enforced with the default time limit for residential cases being 20 minutes for each side and for commercial cases, one and a half hours for each side.
- B. Evidence. The hearing need not be conducted according to the Rules of Evidence. Any relevant evidence may be admitted if it is the sort of evidence that reasonable persons are accustomed to relying on in the conduct of serious affairs. Failure to enter timely objection to evidence constitutes a waiver of the objection. The Board may act only upon the basis of evidence properly admitted into the record.
- C. Exhibits. Copies of all exhibits to be introduced at the hearing must be provided by the party presenting them, whether the Assessor or the Objector or their Agent. There must be enough copies to provide one to each member of the Board (7), the Assessor or the Objector, the Board Clerk, the Board's Counsel, and the court reporter (if applicable). Each

DRAFT 2 – Yes – telephone testimony

document must be submitted to the Clerk to be given an exhibit identification prior to distribution and use in the hearing.

- D. Legal Counsel's participation. When represented by legal counsel, only one person may present the objection to the Board, either the property owner or legal counsel, although the property owner may be a witness.
- E. Continuances. If a hearing needs to be continued, the Board will work with the property owner and the Assessor to determine a mutually acceptable hearing time if it is sitting in session; otherwise, the Chair and the Clerk will work on scheduling outside of the Board session.

Rule 12 Failure to Appear

If the property owner or property owner's agent or legal counsel fails to appear at the time scheduled for the hearing before the Board, the assessment objection shall be dismissed without a hearing.

Rule 13 Transcript

In an appeal or other court proceedings, the meeting record shall be transcribed at the expense of the appealing party. No transcript will be prepared without pre-payment of the estimated cost.

Rule 14 Reconsideration and Rehearing

The decision of the Board regarding an objection is final. By law, the Board cannot reconsider or rehear an objection unless ordered to do so by the Court.

Rule 15 Amendments to Rules and Procedures

These rules and procedures may be amended from time to time as required or determined by the Board of Review.

Rule 16 Copies of Rules and Procedures

Copies of the rules and procedures shall be kept on file in the Office of the Village Clerk and shall be made available for public review on the Village website and at the Village Hall during regular business hours.

Rule 17 Effective Date

This policy shall be effective upon passage.

Passed by the Village of Harrison Board of Review on this 23rd day of August, 2023.

Board Chair Signature: _____
Allison Blackmer

Board Clerk Signature: _____
Vicki L. Tessen, WCMC

VILLAGE BOARD MEETING**From:**

Vicki Tessen, Clerk

VILLAGE OF HARRISON**Meeting Date:**

August 23, 2023

Title:

Verification of Ordinance V13-04

Issue:

Wis Stats 70.47 requires the Village to adopt an ordinance protecting a property owner's information given to an assessor regarding their income and expenses from records requests or inspection.

Background and Additional Information:

Budget Impacts:

none

Recommended Action:

Acknowledge on the record that an ordinance for the confidentiality of income and expense information provided to the assessor was adopted by the Village of Harrison Board on May 14, 2013

Attachments:

- [V13-04 Board of Review Membership.docx](#)

ORDINANCE V13-04

AN ORDINANCE ESTABLISHING THE MEMBERSHIP OF THE BOARD OF REVIEW

1. MEMBERSHIP. The Board of Review shall consist of:

- (a) The Village President and all of the Village Trustees.
- (b) In addition to the seven members, the Village Clerk shall serve as a non-voting member of the Board.
- (c) The Village Assessor shall attend all meetings of the Board of Review.

2. TRAINING. No Board of Review may be constituted unless it includes at least one voting member who, within two years of the Board's first meeting, has attended a training session under Wis. Stats. §73.03. The Village Clerk shall provide an affidavit to the Department of Revenue stating whether the requirement has been fulfilled.

3. DUTIES. The Duties and functions of the Board of Review shall be in accordance with Wis. Stats. §70.47.

4. CONFIDENTIALITY OF INFORMATION. Any information provided by a taxpayer about income and expenses to the Assessor under Wisconsin Statutes Section 70.47 shall be confidential information and is not subject to inspection and copying under Section 19.35 (1) unless ordered by a court of competent jurisdiction. Said information may be revealed to and used by persons in the discharge of duties imposed by law; in 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.

5. EFFECTIVE DATE. This ordinance shall take effect immediately upon passage and publication as provided by law.

Adopted this 14th day of May 2013 by the Village of Harrison Board.

Jim Salm, Village President

Attest: Jennifer Weyenberg, Village Clerk

VILLAGE BOARD MEETING**From:**

Vicki Tessen, Clerk

VILLAGE OF HARRISON**Meeting Date:**

August 23, 2023

Title:

Presentation by Kyle Kabe, Accurate Assessors on status of the Village of Harrison's assessment values.
Discussion of Re-evaluation time line.

Consider recommendation to postpone village wide re-evaluation to 2025.

Issue:

Statutory Duty - Assessor presents the Roll to the Village.

Discuss current valuations and timeline for Village wide re-evaluation.

Background and Additional Information:

The Clerk will accept the Roll on behalf of the Village and the Assessor will provide an oral report.

The assessor will update the BOR of the status of the village assessment values, currently not in compliance with the plus or minus 10% rule. The Village contract with the Assessor includes a village wide re-evaluation that was tentatively scheduled for 2024.

Considering the Village staffing structure, it would be unwise to attempt to complete a village wide re-evaluation during the same year as a contested presidential election and implementation of a new website, online forms program, and meeting software.

Budget Impacts:

Recommended Action:

Recommend to the Village Board to postpone the village wide re-evaluation to 2025.

VILLAGE BOARD MEETING**From:**

Vicki Tessen, Clerk

VILLAGE OF HARRISON**Meeting Date:**

August 23, 2023

Title:

Examination, Updates, and Corrections

Issue:

Examination and Acceptance of the Assessment Roll

Background and Additional Information:

The duty of the Board is to review and examine the property assessments are accurate. Items to review include:

1. Confirm Open Book changes were completed
2. Correct description or calculation errors
3. Add omitted property
4. Eliminate double assessed property

Upon satisfaction that all corrections and updates have been made, the Board then motions to accept the roll.

Budget Impacts:

none

Recommended Action:

(after examining the roll)

Motion to accept that the 2023 Property Assessment Roll has been examined, reviewed, and has all necessary updates and corrections.