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2. Board Of Review Meeting Notice And Agenda

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[06.08.2020 BOR AGENDA.PDF](#)

VILLAGE OF CROSS PLAINS

2417 Brewery Road
Cross Plains, WI 53528
(608) 798-3241

Board of Review Notice

STATE OF WISCONSIN

Village of Cross Plains, Dane County

NOTICE IS HEREBY GIVEN that the Board of Review for the Village of Cross Plains of Dane County shall hold its first meeting on the 8th day of June, 2020, from 6:00 pm to 8:00 pm at 2107 Julius St., Cross Plains, WI.

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 shall 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 such 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. Open book shall occur no less than 7 days prior to the board of review.
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 objections has been filed and that person is 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 is 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 Wis. Stat. §73.03 (2a), that the assessor requests. The Village of Cross Plains 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 the 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 Section 19.35 (1) of the Wisconsin Statutes.

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 unless the Board, 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.
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 Wis. Stat. §70.47(3)(a), 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 given this 21st day of May, 2020.

A handwritten signature in cursive script that reads "Bill Chang".

Bill Chang
Village Administrator/Clerk

Board of Review

Meeting Notice and Agenda

Village of Cross Plains

2107 Julius Street – Public Library Community Room
Cross Plains, WI 53528
(608) 798-3241

Monday, June 8, 2020

6:00 pm

(Note: must be in session a minimum of 2 hours)

Assessor makes Open Book changes and signs the Assessment Roll.

- I. Call to Order and Roll Call
- II. Confirmation of appropriate Board of Review and Open Meeting notices.
- III. Select a Chairperson and Vice-Chairperson of the Board of Review
- IV. Verify that a member has met the mandatory training requirements specified in sec. 70.46(4), Wis. Stats.
- V. Discussion and action to approve the minutes from the regular meeting held on July 22, 2019.
- VI. Consideration of Requests for Waiver of the BOR hearing allowing property owner to appeal directly to the Circuit Court
- VII. Hearings
 - a. Receiving signed objection form from objector. Form must include objector's opinion of value of property and specify the information used to arrive at that value. All questions should be answered.
 - b. Did Objector give 48 hour notice of intent to appear? If not, need to show good cause for not giving notice.
 - c. Did both Objector and assessor receive 48 hour notice of time of hearing? If not, do both waive the 48 hour notice?
 - d. Swear in Objector and Village Assessor
 - e. Hear evidence from Objector (facts and pertinent data only)
 - f. Hear defense by Village Assessor
 - g. Board asks pertinent questions about testimony given. Objector and Village Assessor may also ask questions.
 - h. Close the Hearing
- VIII. Deliberations for any Hearings
 - a. Each case will be considered separately. Village Assessor's valuation is presumed correct unless evidence presented in the Hearing proves it is not.
 - b. Decisions by roll call vote to be based only on oral testimony presented. The Board shall state the correct assessment and on what evidence the decision was based on.

- c. No further testimony can be requested unless both Village Assessor and Objector are present (may subpoena witnesses) and the Hearing is reopened.
- d. Roll Call Vote
- IX. Report from Village Assessor on Assessment Changes and Ag Use Penalties
- X. Review the Assessment Roll and Perform Statutory Duties:
 - a. Examine Assessment Roll
 - b. Affidavit signed by Village Assessor
 - c. Correct description or calculation errors,
 - d. Add omitted property, and
 - e. Eliminate double assessed property.
- XI. Discussion and Possible Action to certify all corrections of error under state law (sect. 70.43 Wis. Stats.). Clerk makes any corrections to roll in red.
- XII. Discussion and Possible Action to verify with the assessor that open book changes are included in the assessment roll.
- XIII. Allow for taxpayers to examine assessment data.
- XIV. Prepare and mail notices of decisions
- XV. Adjournment

This meeting notice constitutes an official meeting of the above referenced group and was posted in accordance with all applicable laws related Open Meetings Law. It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above stated 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. Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals. For additional information or to request this service, contact the Village Hall at (608) 798-3241 or bchang@cross-plains.wi.us.