VILLAGE OF OSCEOLA BOARD OF REVIEW MEETING

Date: Tuesday, May 21, 2024 Time: 4:00 p.m. – 6:00 p.m.

Place: Municipal Building – 310 Chieftain Street, Room 105, Osceola, WI

AGENDA:

- 1. Call to Order Roll Call
- 2. Confirm Required Notices:
 - a) Published in The Osceola Sun May 1 & 8, 2024
 - b) Posted at designated locations on April 26, 2024: Village Website, Osceola Post Office, Dick's Fresh Market, Village Hall Entryway and building monitors
- 3. Select Chair and Vice Chair for BOR.
- 4. Verify that a member has met mandatory training requirements: Carie Krentz on April 30, 2024 and Mike Sine on May 16, 2024
- 5. Verify that the Village has an ordinance for the confidentiality of income & expense information provided to the Assessor under §70.47 (7)(a-f). Article II, §47-9 Osceola Code of Ordinances
- 6. Operational items
 - a) Review of new laws.
 - b) Review policy of sworn written and sworn telephone testimony.
 - c) Adoption of policy regarding the procedure for waiver of BOR hearing request.
 - d) Filing and summary of Annual Assessment Report by Assessor.
 - e) Receive the assessment role and sworn statements from the clerk:
 - Examine the role.
 - Correct description or calculation errors,
 - Add omitted properties, if applicable, and
 - Eliminate double assessed properties, if applicable.
 - f) Discussion/Action Certify all corrections of error under state law (Wis. Stat. §70.43).
 - g) Discussion/Action Verify with Assessor that all open book changes are included in the assessment roll.
 - h) Allow taxpayers to examine assessment data.
- 7. Review Notices of Intent to File Objection.
- 8. Proceed to hear objections, if any and if proper notice/waivers given, unless scheduled for another date
- 9. Consider/act on scheduling additional BOR Date(s).
- 10. Adjourn (to a future date if necessary)

Carie Krentz, Village Clerk Posted on May 17, 2024

STATE OF WISCONSIN

Polk County

OTICE OF OPEN BOOK & BOARD OF REVIEW VILLAGE OF OSCEOLA, POLK COUNTY

c. 70.45 of Wis. Stabutes, the assessment roll for the Year 2024 will be open for examination on Monday the 13th day of May, 2024 from 2:00 p.m. to 4:00 p.m. at the Village of Osceola 310 Chieflain Street, Room 105 (Lower Level), Osceola, Wisconsin. Instructional materials on Board of Review procedures under Wisconsin Statutes and how to file an objection will be provided on the website at https://www.my.osceola.com/ to those wishing to file object to valuations under Wi §70.47. This is an opportunity for citizens to meet with the assessor regarding any

Toby given that the Board of Review for the Village of Osceola, Polk County, Wisconsin will meet on Tuesday, May 21, 2024 from 4:00 p.m. to at least 6:00 p.m. at the Village Hall located ı Street, Room 105 (Lower Level), Osceola, Wisconsin.

reting 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 sed of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board of Review.

rd 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 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 overnents 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 to the amount or valuation of property shall first be made in writing and filed with the Board of Review Clerk within the first 2 hours of the Board of Review's scheduled meeting, except that ys, 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 scheduled meeting he 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 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 may object to the aggregate valuation of that 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 5 days. The Board of Review may require Board of Review 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 roral 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 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 person's objection, except at a session of the Board of Review. Open book shall occur no less than 7 days prior to the Board of Review.

aring 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 in writing may be waived by express action of the Board

mual under Wis. Stat. §73.03(2a). The Village of Osceola has an ordinance for confidentiality of information about income and expenses that is provided to the assessor under this paragraph that 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 urale, is not subject to the right of inspection and copying under Wis. Stat. §19.35(1). ntions for persons using information in the discharge of duties imposed by law or the duties of their officer or by court. The information that is provided in this paragraph; unless a court determines t than 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 e information used to arrive at that esumate.

r Wis. Stat. §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 of Review shall hear upon ceath, by telephone, all ill or disabled persons who present to the Board or Review a letter from a physician, physician assistant, or advanced practice nurse prescriber

of the Board of Review and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take. s before the objection is heard if the objection is allowed under Wis. Stat. §70.47(3)(a), that person provides notice to the Board of Review Clerk as to whether the person will ask for the removal 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 of Review, or at entative's request to testify under oath by telephone or written statement.

riten request by certified mail of the assessor to enter onto property to conduct an exterior view of the real or personal property being assessed. stall be allowed to appear before the board of review, to testify to the board by telephone or to confest the amount of any assessment of real or personal property if the person has refused a

Notice is hereby given this 26th day of April, 2024 by

sin, and that an advertisement of which the annexed is a true copy, taken from said paper, was published therein on an authorized representative of THE SUN, a newspaper published at Osceola, Wisconsin, Polk County, State of Wiscon-Eric Buelow, being duly sworn, doth depose and say that he is

May 1, 2024

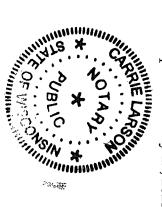
May 8, 2024

Signed

Subscribed and sworn before me

this 8th day of May, 2024

My commission expires February 12, 2025 Notary Publid, Polk County, Wisconsin



Board of Review Affidavit of Training Participation

County	of_	Folk	-	, State of	Wisconsin			
l follows:	l,	Caric	Kentz	(you	<i>r name</i>), beir	ng first duly s	sworn, do hei	reby state as
:	1.	That this aff	fiant participated	in Board of	Review traini Polle	ng on behalf	of the Town _ County (<i>yo</i>	/Village/City of ur home county).
2	2.	That this aff city (<i>circle o</i>	fian <mark>t is</mark> or <u>is not</u> (<i>c</i> ne).	ircle one) a ı	nember of th	ne Board of F	Review of said	d town/village/
3	3.	That on the training req	304 day of _ uirement by:	apr:1		, 2024	, this affiant ı	met the certified
		V	lewing the 2024	How to Con	duct a BOR Fi	rst Meeting.		
		v	Attending a BOR t who has been cert Providing a compl	tified to tead				venue.
Dated th	nis _	30th day	of <u>apr 1</u>	/		, 2024.		
			12 <u> </u>					
S	Sub	scribed and	sworn before me	this 30 th	day of	April		_, 2024.
C	City	Town/Villag	ge Clerk, Town Ch		r Notary Pub	lic (circle on	e)	
٨	√Іу⊣	commission	ends <u>9/</u> <u>2</u>	ze/20	cy	N STATE N	OTAPL TEX	
NOTES:						NOA V	VISCONS!	

- Persons swearing to false information are subject to criminal fines or jail under Wis. Stat. § 946.32, and the Board of Review hearing and deliberations may be found invalid.
- Give to town, village, or city clerk with completed exam to retain on file.

2024 BOR Exam

- The Purpose of the Board of Review (BOR) is to: (Select all answers that apply)

 a. Provide a mechanism for a property taxpayer to contest their property's assessed value.
 b. Based on sworn testimony, determine whether to uphold the Assessor's valuation.
 c. Review the assessment roll for mistakes, errors, and completeness.
 d. Conduct other business when no one attends the first Two Hour Meeting or between hearings.

 The BOR's primary duties include: (Select all answers that apply)

 a. Adjusting assessments when proven incorrect by sworn written or oral testimony.
 b. Reviewing the assessment roll for omitted property and double assessments.
 c. Giving an objector notice of their appeal rights.
 d. Review the preceding year's issued building permits to ensure that the municipal
 - assessor has dealt with them appropriately.

 (e.) Correcting any errors or omissions in assessment roll descriptions or calculations.
 - f. Review the proceeding year's issued razing permits to ensure the municipal assessor has dealt with them appropriately.
 - g. Re-doing the work of the municipal assessor.
 - 3. The Board of Review may vote to split the difference in estimated fair market value between the assessor's valuation and the property owner's valuation.
 - a. True
 - (b) False
 - 4. A BOR member who is a partner in a local business with an appealing property owner may vote on the property owner's case before the BOR.
 - a. True
 - b) False
 - 5. The property owner has the burden of proof and therefore testifies first at a BOR Hearing.
 - (â.) True
 - b. False
 - 6. Which of these statements about the Clerk's BOR Duties are true? (Select all answers that apply)
 - a. Be an automatic member of the BOR.
 - (b) The clerk introduces each case and reads basic information into the record.
 - (c) The clerk swears in all witnesses.
 - (d) The clerk handles all notices.
 - e) The clerk maintains the BOR meeting recording and minutes.
 - f. The clerk ensures that each BOR member has their favorite beverage when attending a BOR meeting or hearing.

2024 BOR Exam (Continued)

- 7. Which of these statements about the Assessor's BOR Duties are correct? (Select all answers that apply)
 - a. The Assessor can be a Board of Review member.
 - b. The Assessor advises the BOR on all matters before it.
 - (c) The Assessor must attend the Open Book meeting.
 - (d) The Assessor must attend the two-hour meeting.
 - (e) The Assessor must attend all BOR hearings.
 - f) The Assessor presents valuation evidence at the BOR hearing for any property assessment objection.
 - When all the testimony is over, the Assessor may give advice and pointers to help the Board.
- **8.** Which of these statements about the Assessor's Valuation are correct? (Select the best answer that applies)
 - a. The Assessor's property valuation is presumed to be correct and binding on the Board of Review if there is no sworn evidence showing it to be incorrect.
 - b. The Assessor may correct a property assessment during the Open Book.
 - (c) All of the above.
- 9. Which of these statements about the Chair's BOR Duties are true? (Select all answers that apply)
 - (a) The Chair conducts each meeting or hearing in an orderly and legal manner.
 - (b) The Chair should use the "First Meeting Agenda" form to keep the BOR on track.
 - c. The Chair may state their non-factual opinion on any objection case.
 - (d) For each Objection Hearing, the Chair briefly outlines the hearing procedures.
 - At an objection hearing, the Chair should use the "Findings of Fact, Determination, and Decision" form or similar document.
 - f. The Chair shall allow any BOR member to state their non-factual opinion on any objection case.
- 10. At the BOR hearing, the BOR acts as a quasi-judicial body; in doing so: (Select all answers that apply)
 - (a) Board members decide solely on the sworn evidence presented to them.
 - (b.) Board proceedings are recorded, and findings of fact and a decision are made, with the objector receiving a notice of determination.
 - c. Board members may discuss upcoming cases with friends and local real estate experts to gather their own information before hearings.
 - Board of Review members are permitted to freely discuss the case evidence with each other during a hearing.

2024 BOR Exam (Continued)

- 11. Are BOR meetings open to the public? (Select all answers that apply)
 - (a) Yes, BOR meetings are always open to the public.
 - b. Yes, but the BOR may go into a closed session as long as no formal action is introduced, deliberated on, or adopted during the closed session.
 - c. Yes, but the BOR may go into closed session if BOR members need to receive confidential legal advice from the municipal attorney.
- 12. Property owners are free to contact BOR members before their property tax appeal hearing to explain why they believe the assessor's fair market valuation is wrong.
 - a. True
 - (b.) False
- 13. The clerk's notes, written objections, and all other material submitted to the board of review, tape recordings of the proceedings and any other transcript of proceedings may be discarded after three years.
 - a. True
 - (b.) False

-- End of BOR Exam --Remember to attach your completed Exam to your Affidavit of Attendance and give them to your clerk.

Board of Review Affidavit of Training Participation



County of	- POLK		_, State of Wiscons	in	
l, _ follows:	Michzel	S Sine	(your name)	, being first dul	y sworn, do hereby state as
1.	That this affia	int participated ii	n Board of Review t	raining on beh	alf of the Town/village/City of County (your home county
2.		ant is ør <u>is not</u> (<i>cii</i>			of Review of said town/village/
3.	That on the _ training requ	<u>ガ</u> 州 day of _ irement by:	MaY	, 20	24, this affiant met the certified
	⊠(Vi	iewing the 2024 I	How to Conduct a E	OR First Meeti	ng.
		roviding a comple	raining by ified to teach by th eted BOR exam to a	accompany this	epartment of Revenue.
Dated thi	our signature)			, 2024.	
Sı	ubscribed and	sworn before me	this <u>/6^{+h}</u> day of <u></u> nairperson, or Nota	V	
Ν	1y commission	ends <u>9/2</u>	2/2004	THIIII WAY	NOTARY PUBLIC OF WISCOME

NOTES:

- Persons swearing to false information are subject to criminal fines or jail under Wis. Stat. § 946.32, and the Board of Review hearing and deliberations may be found invalid.
- Give to town, village, or city clerk with completed exam to retain on file.

Village of Osceola, WI Tuesday, April 30, 2024

Chapter 47. Records, Public

Article II. Confidentiality of Information

[Adopted 11-9-1999 by Ord. No. 99-07]

§ 47-9. Information provided to Assessor.

Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information pursuant to s. 70.47(7)(af), W.S.A., or any successor statute thereto, then, such income and expense information that is provided to the Assessor shall be held by the Assessor on a confidential basis; except, however, that the information may be revealed to and used by persons in the discharging of 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 s. 70.47(7)(af), W.S.A., unless a court determines that it is inaccurate, is, per s. 70.47(7)(af), W.S.A., not subject to the right of inspection and copying under s. 19.35(1), W.S.A.

Board of Review Policy on Procedure for Sworn Written or Sworn Telephone Testimony Requests

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

NOW, THEREFORE, the Village Board of Review of the Village of Osceola, Polk, County hereby adopts the following policy:

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 telephone 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;
- b) A timely Objection Form for Real Property Assessment (PA-115A); and
- c) A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (PA-814).

Requests must be filed with the BOR clerk within the first 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:

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

- a) The property owner's state 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 property owner 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 BOR deems pertinent to deciding the request.

3. EFFECTIVE DATE:

Board of Review Clerk

This policy shall be effective upon passage.	
Adopted this 22 day of May	, 2023
By the Board of Review of the Village of Osceol	la.
Board of Review Chairperson	
Attested by	
Charay	

Board of Review Policy on Procedure for Waiver of Board of Review Hearing Requests

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), 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;

NOW, THEREFORE, the Village Board of Review of the Village of Osceola, Polk, County hereby adopts the following policy:

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 BOR 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 BOR deems pertinent to deciding whether to waive the hearing

3. EFFECTIVE DATE:

Board of Review Clerk

This policy shall be effective upon passage.

Adopted this	_ day of	, 2024
By the Board of Review of	of the Village of Osceola.	
Board of Review Chairpe	erson	
Attested by		