

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 } ss.

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

§ 70.45 of Wis. Statutes, 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 Chieftain 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 at the Village of Osceola and on the website at <https://www.villageofosceola.com> to those wishing to file objections under Wis. Stat. § 70.47. This is an opportunity for citizens to meet with the assessor regarding any objections they may have on their property assessment.

Why 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 in Street, Room 105 (Lower Level), Osceola, Wisconsin.

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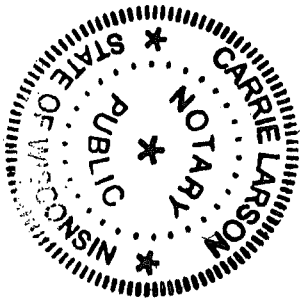
Notice is hereby given this 26th day of April, 2024 by
Caine Kentz
Village Clerk

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

May 1, 2024
May 8, 2024

Signed _____
Subscribed and sworn before me,

this 8th day of May, 2024.
Notary Public, Polk County, Wisconsin
My commission expires February 12, 2025.



**Board of Review
Affidavit of Training Participation**

County of Polk, State of Wisconsin

I, Carie Krentz (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 of Osceola, Polk County (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 (circle one).

3. That on the 30th day of April, 2024, this affiant met the certified training requirement by:

- Viewing the 2024 How to Conduct a BOR First Meeting.
- Attending a BOR training by _____ who has been certified to teach by the Wisconsin Department of Revenue.
- Providing a completed BOR exam to accompany this affidavit.

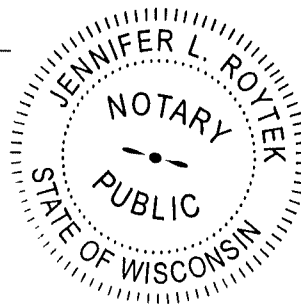
Dated this 30th day of April, 2024.

Carie Krentz
(Your signature)

Subscribed and sworn before me this 30th day of April, 2024.

J. L. Roytek
City/Town/Village Clerk, Town Chairperson, or Notary Public (circle one)

My commission ends 9/22/2024



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.

2024 BOR Exam

1. **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.

2. **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.**
 - a. 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)

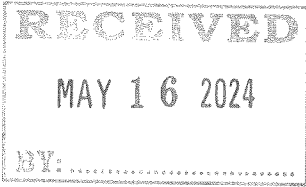
7. Which of these statements about the Assessor's BOR Duties are correct? (Select all answers that apply)
- a. The Assessor can be a Board of Review member.
 - b. The Assessor advises the BOR on all matters before it.
 - c. The Assessor must attend the Open Book meeting.
 - d. The Assessor must attend 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.
 - g. 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.
 - e. 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.
 - d. 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 Wisconsin

I, Michael S Sine (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 of Osceola, Polk County (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 (circle one).

3. That on the 15th day of MAY, 2024, this affiant met the certified training requirement by:

- Viewing the 2024 How to Conduct a BOR First Meeting.
Attending a BOR training by ... who has been certified to teach by the Wisconsin Department of Revenue.
Providing a completed BOR exam to accompany this affidavit.

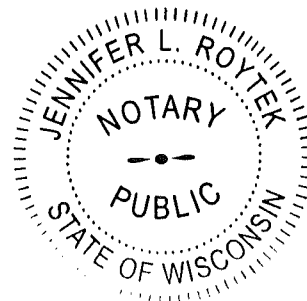
Dated this 16th day of MAY, 2024.

(Your signature)

Subscribed and sworn before me this 16th day of May, 2024.

Jennifer L. Roytek
City/Town/Village Clerk, Town Chairperson, or Notary Public (circle one)

My commission ends 9/22/2024



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:

This policy shall be effective upon passage.

Adopted this 22 day of May, 2023.

By the Board of Review of the Village of Osceola.



Board of Review Chairperson

Attested by



Board of Review Clerk

**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:

This policy shall be effective upon passage.

Adopted this _____ day of _____, 2024.

By the Board of Review of the Village of Osceola.

Board of Review Chairperson

Attested by

Board of Review Clerk