



**CITY OF MERRILL**  
**BOARD OF REVIEW**  
**AGENDA • WEDNESDAY APRIL 26, 2023**

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**Regular Meeting**

**City Hall Council Chambers**

**3:00 PM**

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To attend remotely call 413-438-0710 PIN 532 726 627 #

- I. Call to Order
- II. Agenda Items:
  1. Roll Call - City Clerk Anderson-Malm
  2. Verify at least one member has met the mandatory training requirements.
  3. Opening Comments - Mayor Hass
  4. Acknowledge policy regarding the procedures for waiver of Board of Review hearing requests.
  5. Acknowledge policy regarding the procedures for sworn telephone testimony requests and sworn written testimony requests.
  6. Annual Assessment Report - Bowmar Appraisal - Kitt Koski
  7. Receipt of the Assessment Roll from the Assessor
- III. Public Comment
- IV. Adjournment

Note: The Board of Review will be in-session until 5:00 PM

### Board of Review Affidavit of Training Participation

County of Lincoln, State of Wisconsin

I, Lori L. Anderson-Malm (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 Merrill, Lincoln 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 11 day of April, 2023, this affiant met the certified training requirement by:

- Viewing the 2023 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 11 day of April, 2023.

Lori L. Anderson Malm  
(Your signature)

Subscribed and sworn before me this 11 day of April, 2023.

Brenda Graje  
City/Town/Village Clerk, Town Chairperson, or Notary Public (circle one)

My commission ends 4/24/24

**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 this affidavit to town, village, or city clerk with the completed exam to retain on file.

Attachment: Board of Review training affidavit (9897 : Verify at least one member has met the mandatory training requirements.)



# 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 LINCOLN

Co-muni code 35251

I, Lori Anderson-Malm, the clerk for the CITY OF MERRILL, 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:**

LORI L. ANDERSON-MALM

04/11/2023

Name

Date

04-11-2023 11:26 AM

Date electronically filed

lori.anderson-malm@ci.merrill.wi.us

Clerk email

Attachment: Board of Review training filed with DOR (9897 : Verify at least one member has met the mandatory training requirements.)



# Board of Review Member Training Affidavit

## Preparer Information

Name Lori Anderson-Malm	Title Clerk
Email lori.anderson-malm@ci.merrill.wi.us	Phone 715-536-5594

## 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: 35251  
 Submission date: 04-11-2023 11:26 AM  
 Confirmation: PA1072023092901681230418955  
 Submission type: ORIGINAL

Attachment: Board of Review training filed with DOR (9897 : Verify at least one member has met the mandatory training requirements.)

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

Whereas, sec. 70.47(8m), Wis. Stat. 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 sec. 70.47(8) or, in a 1<sup>st</sup> class city, under sec. 70.47(16) and allow the taxpayer to have the taxpayer's assessment reviewed under sec. 70.47(13); and

Whereas, sec. 70.47(8m), Wis. Stat. further states that for purposes of this subsection, the Board of Review shall submit the notice of decision under sec. 70.47(12), Wis. Stat. using the amount of the taxpayer's assessment as established by the municipal assessor as the finalized amount; and

Whereas, sec. 70.47(8m), Wis. Stat. 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 sec. 70.37(3), Wis. Stat. and notwithstanding the time period under sec. 70.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 70.37(3)(d), Wis. Stat.

Whereas, the 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 City Board of Review of the City of Merrill, Lincoln County does hereby adopt as Board of Review policy the following:

### 1. PROCEDURE:

Before the Board of Review (hereinafter BOR) can consider a request from a taxpayer or assessor, or at its own discretion is made to waive the hearing of an objection the taxpayer must first complete and file with the Clerk of the BOR the following documents:

- a) A timely Notice of Intent to appear at BOR; and
- b) A timely Objection Form for Real Property Assessment (PA-115A);

If the owner fails to file the aforementioned documents as required, no hearing will be scheduled on the objection.

If the owner files the aforementioned documents as required and a request from a taxpayer or assessor, or at its own discretion to made to waive the hearing of an objection, the BOR shall use the following criteria when making 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 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.

Passed on the 25<sup>th</sup> day of May, 2017

By the Board of Review of the City of Merrill



Mayor William R. Bialecki  
Board of Review Chairperson

Attested by



City Clerk William N. Heideman  
Clerk of the Board of Review

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

Whereas, sec. 70.47(8), Wis. Stat. 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 written statements under oath to the Board of Review and whether to allow the same; and

Whereas, the 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 submitted.

Now Therefore the City of Merrill Board of Review of the City of Merrill, Lincoln County does hereby adopt as Board of Review policy the following:

### 1. PROCEDURE:

Before the Board of Review (hereinafter BOR) can consider a request from a Property owner's representative (hereinafter "owner") to testify by telephone or submit a sworn written statement, the owner must first complete and file with the clerk of the BOR the following documents:

- a) A timely Notice of Intent to appear at 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 (Form PA-814).

Such requests must be filed with the clerk of the BOR within the first 2 hours of the BOR's first scheduled meeting.

If the owner fails to file the aforementioned documents as required, the BOR will not consider the request.

### 2. CRITERIA:

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

- a. The owner's stated reason(s) for the request as indicated on the PA-814
- b. Fairness to the parties
- c. Ability of the owner to procure in person oral testimony and any due diligence exhibited by the owner in procuring such testimony
- d. Ability to cross examine the person providing the testimony
- e. The BOR's technical capacity to honor the request
- f. Any other factors that the BOR deems pertinent to deciding the request

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Passed on the 25<sup>th</sup> day of May, 2017

By the Board of Review of the City of Merrill



Mayor William R. Bialecki  
Board of Review Chairperson

Attested by



City Clerk William N. Heideman  
Clerk of the Board of Review