

**CITY OF RIVER FALLS
OFFICIAL NOTICE OF BOARD OF REVIEW**

NOTICE IS HEREBY GIVEN that the City of River Falls Board of Review will meet for a minimum of two hours on **Thursday, May 30, 2019 beginning at 5pm.** in the Council Chambers of City Hall, 222 Lewis Street, River Falls, WI to consider objection notices, whereby sworn testimony from property owners objecting to their property assessments will be taken pursuant to Sec 70.47(1) of the Wis. Statutes. If necessary, additional hearings could be scheduled.

“Objection form(s) for Real Property Assessment” may be obtained at the City Clerk’s Office. **Intent to file objections must be filed in the Office of the City Clerk at least 48 hours prior to the scheduled meeting (by 5pm., Monday, May 27, 2019) of the Board of Review.**

Be advised of the following requirements pursuant to Wis. Stats. 70.47(7):

(aa) 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 enter onto property to conduct an exterior view of the real or personal property being assessed.

(ac) 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 that person's objection except at a session of the board.

(ad) 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 sub. (3) (a), that person provides to the clerk of the board of review notice as to whether the person will ask for removal under sub. (6m) (a) and if so which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.

(ae) When appearing before the board, the 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.

(af) 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; unless no later than 7 days before the first meeting of the board of review the person supplies to the assessor all of the information about income and expenses, as specified in the manual under s. 73.03 (2a), that the assessor requests. The municipality or county shall provide by ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The information that is provided under this paragraph is not subject to the right of inspection and copying under s. 19.35 (1) unless a court determines before the first meeting of the board of review that the information is inaccurate.

Amy White
City Clerk

Publication Date: April 25, 2019

**CITY OF RIVER FALLS
2019 ASSESSMENT YEAR**

Notice of Intent to File Objection with Board of Review

I, _____ (insert name) as the property owner or as agent for
_____ (insert property owner's name or strike) with an address of
_____ hereby give notice of intent to file an
objection on the assessment for the following property: _____ (insert
address of subject property) with the parcel or tax ID number _____ for the 2019
Assessment Year in the City of River Falls.

THIS NOTICE OF INTENT IS BEING FILED: (please mark one)

- At least 48 hours before the Board's first scheduled meeting
- During the first two hours of the Board's first scheduled meeting (please complete Section A)
- Up to the end of the fifth day of the session or up to the end of the final day of the session if the session is less than five days (please complete Section B)

FILING OF THIS FORM DOES NOT RELIEVE THE OBJECTOR OF THE REQUIREMENT OF TIMELY FILING A FULLY COMPLETED WRITTEN OBJECTION ON THE PROPER FORM WITH THE CLERK OF THE BOARD OF REVIEW.

_____ (signed) if WRITTEN Received by: _____
_____ (date) Check here if ORAL ____ On (date): ____

Section A: The Board of Review shall grant a waiver of the 48-hour notice of an intent to file a written or oral objection if a property owner who does not meet the notice requirement appears before the Board during the first two hours of the meeting, SHOWS GOOD CAUSE FOR FAILURE TO MEET THE 48-HOUR NOTICE REQUIREMENT AND FILES A WRITTEN OBJECTION. My good cause is as follows:

Section B: The Board of Review may waive all notice requirements and hear the objection even if property owner fails to provide written or oral notice of an intent to object 48 hours before the first scheduled meeting, and fails to request a waiver of the notice requirement during the first two hours of the meeting, if the property owner appears before the Board at any time up to the end of the fifth day of the session or up to the end of the final day of the session if the session is less than five days, and FILES A WRITTEN OBJECTION AND PROVIDES EVIDENCE OF EXTRAORDINARY CIRCUMSTANCES. Proof of my extraordinary circumstances is as follows:

IMPORTANT: A WRITTEN OBJECTION ON THE PROPER FORM MUST BE PROPERLY FILED WITH THE CLERK OF THE BOARD OF REVIEW.

Agent Authorization

for Property Assessment Appeals

If an agent is representing the property owner or municipality, the property owner or municipality must provide prior written authorization for the agent to represent the company or municipality when contacting the reviewing authority.

Section 1: Property Owner and Property Information

Company/property owner name			Taxation district <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City			County
			<i>(Check one)</i> Enter municipality →			
Mailing address			Street address of property			
City	State	Zip	City	State	Zip	
Parcel number	Phone () -		Email		Fax () -	

Section 2: Authorized Agent Information

Name / title			Company name			
Mailing address			Phone () -		Fax () -	
City	State	Zip	Email			

Section 3: Agent Authorization

<p>Agent Authorized for: <i>(check all that apply)</i></p> <p><input type="checkbox"/> Manufacturing property assessment appeals (BOA)</p> <p><input type="checkbox"/> Access to manufacturing assessment system (MAS)</p> <p><input type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals</p> <p><input type="checkbox"/> Municipal Board of Review</p> <p><input type="checkbox"/> Other _____</p>	<p>Enter Tax Years of Authorization</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
<p>Authorization expires: _____ (unless rescinded in writing prior to expiration)</p> <p style="text-align: center;"><i>(mm - dd - yyyy)</i></p>	
<p>Send notices and other written communications to: <i>(check one or both)</i> <input type="checkbox"/> Authorized Agent <input type="checkbox"/> Property Owner</p>	

Section 4: Agreement/Acceptance

I understand, agree and accept:

- The assessor's office may divulge any information it may have on file concerning this property
- My agent has the authority and my permission to accept a subpoena concerning this property on my behalf
- I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property
- Signing this document does not relieve me of personal responsibility for timely reporting changes to my property and paying taxes, or penalties for failure to do so, as provided under Wisconsin tax law
- A photocopy and/or faxed copy of this completed form has the same authority as a signed original
- If signed by a corporate officer, partner, or fiduciary on behalf of the owner, I certify that I have the power to execute this Agent Authorization form

Section 5: Owner Grants Authorization

Owner Sign Here ▶	Owner name <i>(please print)</i>	
	Owner signature	
	Company or title	Date <i>(mm-dd-yyyy)</i>
	- -	

Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's *Property Assessment Appeal Guide for Wisconsin Real Property Owners*.

Complete all sections:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name <i>(on changed assessment notice)</i>				Agent name <i>(if applicable)</i>			
Owner mailing address				Agent mailing address			
City		State	Zip	City		State	Zip
Owner phone () - - -		Email		Owner phone () - - -		Email	

Section 2: Assessment Information and Opinion of Value			
Property address		Legal description or parcel no. <i>(on changed assessment notice)</i>	
City	State	Zip	
Assessment shown on notice – Total		Your opinion of assessed value – Total	

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			
Agricultural classification: # of tillable acres		@ \$ acre use value	
# of pasture acres		@ \$ acre use value	
# of specialty acres		@ \$ acre use value	
Undeveloped classification # of acres		@ \$ acre @ 50% of market value	
Agricultural forest classification # of acres		@ \$ acre @ 50% of market value	
Forest classification # of acres		@ \$ acre @ market value	
Class 7 "Other" total market value		market value	
Managed forest land acres		@ \$ acre @ 50% of market value	
Managed forest land acres		@ \$ acre @ market value	

Section 3: Reason for Objection and Basis of Estimate	
Reason(s) for your objection: <i>(Attach additional sheets if needed)</i>	Basis for your opinion of assessed value: <i>(Attach additional sheets if needed)</i>

Section 4: Other Property Information

- A. Within the last 10 years, did you acquire the property? Yes No
 If Yes, provide acquisition price \$ _____ Date - - Purchase Trade Gift Inheritance
(mm-dd-yyyy)
- B. Within the last 10 years, did you change this property (ex: remodel, addition)? Yes No
 If Yes, describe _____
 Date of changes - - Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No
(mm-dd-yyyy)
- C. Within the last five years, was this property listed/offered for sale? Yes No
 If Yes, how long was the property listed *(provide dates)* - - to - -
(mm-dd-yyyy) (mm-dd-yyyy)
 Asking price \$ _____ List all offers received _____
- D. Within the last five years, was this property appraised? Yes No
 If Yes, provide: Date - - Value _____ Purpose of appraisal _____
(mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal. _____

Section 5: BOR Hearing Information

- A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____
Note: This does not apply in first or second class cities.
- B. Provide a reasonable estimate of the amount of time you need at the hearing _____ minutes.

Property owner or Agent signature	Date (mm-dd-yyyy) - -
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Request for Waiver of Board of Review (BOR) Hearing

Section 70.47 (8m), Wis. Stats., states, "The board may, at the request of the taxpayer or assessor, or at its own discretion, waive the hearing of an objection under sub. (8) or, in a 1st class city, under sub. (16) and allow the taxpayer to have the taxpayer's assessment reviewed under sub. (13). For purposes of this subsection, the board shall submit the notice of decision under sub. (12) using the amount of the taxpayer's assessment as the finalized amount. For purposes of this subsection, if the board waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under sec. 74.37(3) and notwithstanding the time period under sec. 74.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 74.37(3)(d)."

NOTE: The legal requirements of the Notice of Intent to Appear must be satisfied and the Objection Form must be completed and submitted as required by law prior to the Request for Waiver of Board of Review Hearing being submitted.

NOTE: Request for Waiver must be presented prior to the commencement of the hearing.

Municipality	County
Requestor's name	Agent name (if applicable) *
Requestor's mailing address	Agent's mailing address
Requestor's telephone number () - <input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number () - <input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Requestor's email address	Agent's email address

Property address	
Legal description or parcel number	
Taxpayer's assessment as established by assessor – Value as determined due to waiving of BOR hearing \$	
Property owner's opinion of value \$	
Basis for request	
Date Notice of Intent to Appear at BOR was given - -	Date Objection Form was completed and submitted - -

All parties to the hearing understand that in granting of this waiver there can be no appeal to the Department of Revenue under sec. 70.85, Wis. Stats. An action under sec. 70.47(13), Wis. Stats., must be commenced within 90 days of the receipt of the notice of the waiving of the hearing. An action under sec. 74.37(3)(d), Wis. Stats., must be commenced with 60 days of the receipt of the notice of the waiving of the hearing.

Requestor's / Agent's Signature

*** If agent, attach signed Agent Authorization [Form, PA-105](#)**

Decision

Approved Denied

Reason _____

Board of Review Chairperson's Signature

Date

Taxpayer advised _____
Date