

Board of Review Training Update

April 22, 2020

March and April 2020, the Wisconsin Legislature made changes to the public notice requirements under both the Open Meetings Law and §70. 47 Wis. Stat., the Board of Review Proceedings statute, and COVID-19 related changes BOR procedure. Below is recent information from the Department of Revenue, The League of Wisconsin Municipalities and the Wisconsin Towns Association. Additionally, you should check the Department Revenue website for any further updates.

<https://www.revenue.wi.gov/Pages/News/2020/wi-covid-19.aspx>

Property Assessment and Taxation Information

This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats.

The following is the Wisconsin Department of Revenue's (DOR) response to local government questions on property assessment and taxation due to COVID-19. This information is per state statutes.

A. Assessment Activities

1. Does COVID-19 delay 2020 assessments?

- Not at this time. Current laws remain in effect unless action is taken by the state legislature and governor.
- Assessors should discuss assessment work and the type of 2020 assessment (e.g., maintenance, full revaluation) with the municipality

2. How should an assessor complete property inspections?

- Assessors should discuss assessment work with the municipality and determine contract changes as appropriate
- State law ([sec. 70.32, Wis. Stats.](#)), requires assessments based on actual view, or the best information available
- If inspections cannot be completed, consider using other data sources described in the [Wisconsin Property Assessment Manual \(WPAM\)](#), see page 9-21, Data Collection Section in Chapter 9

3. How does COVID-19 impact January 1, 2020 assessments?

- COVID-19 does not impact the value and classification determinations for 2020 assessments
- State law ([sec. 70.10, Wis. Stats.](#)), provides the annual assessment date of January 1. The 2020 assessments are effective as of January 1, 2020 and are based on the property's status as of January 1, 2020.
- Example: Use of the property during 2019 and the status of the property as of January 1, 2020 determines whether the property qualifies for agricultural classification
- Assessors must send assessment notices as required by state law ([sec. 70.365, Wis. Stats.](#))

4. Should current revaluations be postponed?

- Not at this time. Assessors should proceed with the assessment; however, they should discuss the 2020 assessment type with the municipality and determine any contract changes as appropriate
- The assessor and municipality may determine a 2020 maintenance assessment is appropriate versus a revaluation
- Municipalities who received a second notice of non-compliance on November 1, 2019, under state law ([sec. 70.05 Wis. Stats.](#)), are required to meet compliance in the 2020 assessment year. For more information, contact the [Equalization Supervisor](#) in your district.

5. Does COVID-19 impact the 2020 Municipal Assessment Report (MAR) June 8, 2020 filing deadline?

- No, there is no change to the June 8, 2020 deadline for the 2020 MAR
- Assessors should file MARs with the best information available
- File amended MARS when new information is available

B. Property Tax Payments

1. Does COVID-19 affect property tax payment due dates?

- There are currently no extensions provided by state law to pay general property taxes, special charges, special assessments or special taxes included on December 2019 property tax bills, payable in 2020.
 - All taxes on personal property, except those on improvements on leased land, special charges, special assessments and special taxes were due on or before January 31, 2020
 - All taxes on real property and on improvements on leased land must be paid in full on or before January 31, 2020, or in two equal installments, with the first installment payable on or before January 31, 2020 and the second installment payable on or before July 31, 2020. Note: If the total is less than \$100, it must be paid in full on or before January 31, 2020.
 - **Note:** Payments are considered timely if received by the proper official on or before five working days after the due date

Property Assessment and Taxation Information

- Under state law ([sec. 74.12, Wis. Stats.](#)), a municipality may enact an ordinance to authorize the payment of taxes on real property and improvements on leased land or special assessments or both those taxes and assessments in three or more installments, with the final payment being no later than July 31, 2020.
- Under [sec. 74.87, Wis. Stats.](#), a city may enact an ordinance to permit payment in 10 equal installments (without interest) of the following:
 - General property taxes
 - Special charges and special assessments of the city
 - Exclusion: Special assessments that do not allow payment extensions

Installment details

- Each installment must be paid on or before the last day of each month from January through October
- Taxes on personal property may be paid in installments under this subsection if, on or before January 31 of the year the tax becomes due, the taxpayer has first paid to the city treasurer taxes on personal property levied by all taxing jurisdictions other than the city
- The amounts and time of payment of city general property taxes, special assessments and charges in the city tax roll must be as provided in the city's charter

C. Open Book and Board of Review (BOR)

1. Should assessors and municipalities hold Open Book and BOR?

- Current state law requires an Open Book ([sec. 70.45, Wis. Stats.](#)) and BOR ([sec. 70.47, Wis. Stats.](#)). The law requires the 2020 BOR to meet between April 27 and June 10, 2020. ([sec. 70.47\(1\), Wis. Stats.](#))
- Assessors and municipalities should discuss when it is appropriate to hold Open Book and BOR. COVID-19 currently limits social gatherings. See the [State website](#) and [Department of Health Services \(DHS\) website](#) for additional information. The Wisconsin Department of Justice also provides information on [open meetings](#) to consider.

Note: Your county and municipality may have additional information available specific to the area.

- DOR recommends municipalities and assessors work together to determine a schedule, post notices, and adjourn:
 - State law does not require any action to reschedule Open Book, unless Notice of Assessments (NOAs) were distributed. If NOAs were sent and Open Book or BOR will not occur, resend notices with the Open Book and BOR dates and times as "TBD." Send a third notice when dates are known, per [sec. 70.365, Wis. Stats.](#)
 - Under state law, [sec. 70.47\(4\), Wis. Stats.](#), the BOR may adjourn from time to time until its business is completed. If an adjournment is scheduled for more than one day, a written notice must be posted on the outer door of the meeting place, stating what time the meeting will readjourn.

2. If the municipality decides to conduct BOR, what options are available?

Under [sec 70.47\(8\), Wis. Stats.](#), the BOR may accept sworn information over the telephone or a sworn written statement:

- See Request to Testify by Telephone or Submit a Sworn Written Statement ([PA-814](#))
- BOR determines whether it will accept information in writing or over the phone
- BOR reviews requests during the first meeting of the BOR
- Property owner must provide the 48-hour notice of intent to appeal
- Property owner must complete the Objection Form for Real or Personal Property ([PA-115A](#) or [PA-115B](#))
- Considerations – written information does not allow for cross examination, audibility for information over the phone, identification of speakers

Note: See the [Guide for Board of Review Members](#) for additional information.

3. Is BOR training available?

- See the DOR [Board of Review Training](#) web page for updated training options
- 2020 BOR training materials are available through the [UW-Local Government Center](#)

Board of Review Changes in Act 185

League of Wisconsin Municipalities

April 17, 2020

We have been asked whether the Board of Review provision in Act 185, the COVID-19 legislative package enacted on April 15, 2020, allows a Board of Review to avoid meeting during the emergency health crisis by notifying the public through a Class 1 notice that the board has adjourned and will reconvene at a future date after the emergency health crisis has improved. Although the Wisconsin Towns Association lobbied for that option to be included in Act 185, the language enacted does not allow the Board to avoid meeting to adjourn and postpone meeting again until a safer time.

Section 22 of 2019 Wisconsin Act 185 provides as follows:

“70.47 (3) (aL) 2. of the statutes is created to read: 70.47 (3) (aL) 2. Regardless of whether the 2020 assessment roll is completed at the time of the 45-day period beginning on the 4th Monday of April, the board may publish a class 1 notice under ch. 985 that the board has adjourned and will proceed under sub. (2).”

This provision allows a Board of Review to meet during the 45-day period beginning on the 4th Monday of April and vote to adjourn until it can reconvene after the public health crisis improves even if the assessment roll is complete. The Act does not allow a Board of Review to forego meeting and voting to adjourn. Under the provision, the Board of Review must notice a meeting (under the open meetings law 24 hours in advance), call to order, and then motion and vote to adjourn to a later date. The Board must then publish a Class 1 notice (sample provided below) informing the public that the Board has adjourned and will reconvene at a later date when it is safer to do so. The Board’s meeting can be accomplished remotely if the open meetings law notice informs the public how they can participate in the conference call or online meeting. (Information on remote meetings and compliance with the open meetings law is posted on the League’s website [here](#).) After the meeting, the Board of Review must follow up with the regular notice required under Wis. Stat. § 70.47(2) 15 days (30 days in revaluations years) in advance of the actual Board of Review meeting to be held at a later date once the public health crisis has improved.

A copy of a sample class 1 notice required by the above provision is provided below.

Sample Class 1 Notice that the 2020 Board of Review Has Adjourned to a Later Date Due to the Public Health Crisis Related to Covid-19*

**Board of Review
Notice of Adjourned Meeting**

Village/City of _____, _____ *County*

The Board of Review, having met on the ____ day of _____, 2020 at _____
____.m. at _____ (*insert the location of the meeting*)
for the purpose of calling the Board of Review into session during the 45 day period beginning on
the 4th Monday of April, pursuant to Wis. Stat. § 70.47(1), is hereby providing notice, as allowed
under Wis. Stat. § 70.47(3)(aL)2, that the board voted to adjourn until the ____ day of
_____2020 at ____m. due to the current public health crisis related to COVID-19.

Additional notice of the reconvened board of review, as required under Wis. Stat. § 70.47(2), will be
provided in advance of the meeting. {This is referring to the “long” BOR notice that must be provided
to the public at least 15 days in advance of the board of review or 30 days in advance in revaluation
years.}

Notice is hereby given this ____ day of _____, 2020 by:

Village/City Clerk

NOTES:

Provide this notice as a Class 1 notice under ch. 985 after the Board’s initial meeting in which the
members voted to adjourn and reconvene at a later date due to the current public health crisis.

Options for Class 1 notice under ch. 985:

1) publish the notice in a qualified newspaper; OR

2) post the notice in three public places; OR

3) post the notice in one public place and on the governing body’s website.

If posting, we recommend keeping the posting(s) up for at least a couple of weeks (longer if
possible)

**A written notice must also be posted on the outer door of the meeting place stating to what time
the meeting is adjourned (and then left up until the reconvened meeting). Wis. Stat. § 70.47(4).**

* The League thanks the Wisconsin Towns Association for sharing this sample notice with us.

Public Notices - Open Meetings Law and Board of Review

In early March 2020, Governor Evers signed what has been dubbed the “Town Law Reform” bill into law. This law, 2019 Wisconsin Act 140, clarifies several questions about how towns and villages must provide public notices for open meetings, such as board meetings and plan commission meetings, as well as for Board of Review. The new law is effective immediately – the following paragraphs describe how the law will affect your municipality’s public notices going forward.

Q. What type of notice is required for a meeting of a governmental body?

A. Wisconsin’s open meetings law requires the presiding officer of a governmental body, or that person’s designee, to provide separate notice of each of the body’s meetings. See s. 19.84, Wis. Stat. The notice must be provided at least 24 hours in advance of the meeting. In an emergency situation, when you have good cause that a 24 hour notice is impossible or impractical, notice of the meeting may be provided no less than 2 hours in advance. Notice must be provided to 1) the public; 2) any news media who have made a written request for your notices, *and* 3) either your town’s official newspaper or, if you don’t have an official newspaper, to at least one news source likely to give notice to people in your area. Note that the newspaper does not have to print the notice and you do not have to pay to publish the notice, but you must send the notice to the newspaper or other news source (whether they publish it or not).

Q. Can notices provided under the Open Meetings Law be posted to our municipal website?

A. Yes. There has been some confusion about this topic in the past. In 2015, the Wisconsin legislature amended s. 985.02(2)(a) to give municipalities the option to post public notices on their website and in one physical location as an alternative to posting in three physical locations. However, in 2016 the Attorney General issued a letter stating that the open meetings law, s. 19.84, likely still required posting in three different physical locations. To clear up this discrepancy, WTA worked with legislators to draft an amendment to s. 19.84 that is part of the new law, 2019 Wisconsin Act 140. Now, towns and villages can properly provide governmental body meeting notices to the public by either 1) posting the notice in at least 3 physical locations, 2) posting the notice in at least 1 physical location and placing an electronic notice on the governmental body’s website, *or* 3) paying to publish the notice in a newspaper likely to give notice to people in your area.

“Governmental bodies” under the open meetings law include village and town boards, as well as all of their committees, commissions, and boards, so the clarification made by Act 140 applies to notices for monthly board meetings, plan commission meetings, etc. Note, however, that it is important to check the statutes to determine whether separate notice requirements apply to a specific type of governmental

body meeting. For example, in *towns*, the budget public hearing and budget summary notice must be *posted* in three physical locations at least 15 days prior to the time of the public hearing. See s. 65.90(3)(a)1. You can find helpful reference charts outlining the various statutory public notice requirements applicable to towns and villages on the WTA website in the “Clerk Resources” section.

Q. What type of notice is required before the first two-hour session of the Board of Review?

A. The notice for your first full, two-hour BOR session must contain all of the information required by s. 70.47(7)(aa),(ac),(ad),(ae), and (af) – commonly referred to as the “long” notice. If your assessment roll is incomplete, you may use an abbreviated, “short” notice stating that the BOR will be meeting with the intent to adjourn until a later date when the assessment roll is complete. You would still need to issue the “long” notice prior to that later meeting. Contact our office if you need sample notices.

Q. Do we need to publish Board of Review notices in the newspaper?

A. No. The new law, 2019 Wisconsin Act 140, also provides clarity on this subject. Prior to this Act, it was not entirely clear if BOR notices needed to be published in the newspaper. Leaning toward a conservative interpretation, past BOR trainings instructed towns and villages to publish BOR notices in the newspaper, post in three physical locations, and post on the town or village hall door. Act 140 makes clear that newspaper publication is *not* required – all that is required is a Class 1 notice under ch. 985. This means that, starting this year, you have three options for providing notice of the BOR (the same options available for noticing open meetings): either 1) post the notice in at least 3 physical locations, 2) post the notice in at least 1 physical location and place an electronic notice on the governmental body’s website, *or* 3) pay to publish the notice in a qualified newspaper.

Q. When does notice of the Board of Review have to be provided?

A. If your municipality is conducting a revaluation under s. 70.05, notice of the BOR must be provided at least 30 days before your first meeting. If you are in a maintenance year, notice of the BOR must be provided at least 15 days in advance of the meeting.

Q. What about Open Book – have those notice requirements been updated?

A. No, this notice requirement remains the same. “Open book” is when the assessment roll is complete and the assessor makes the roll available for property owners to inspect. The assessor must be present for at least 2 hours while the roll is open for inspection. See s. 70.45. Per statute, the town or village clerk must issue a Class 1 notice under ch. 985 at least 15 days in advance of your assessor’s open book. As explained above, you have three options for providing a Class 1 notice under ch. 985, including the option of posting in at least 1 physical location and placing an electronic notice on your municipal website.

Q. When must our Open Book and Board of Review meetings be held?

A. The BOR is required to meet sometime during the 45-day period beginning the 4th Monday in April – between Monday, April 27 and Thursday, June 11 in 2020. See s. 70.47(1). If the assessment roll is not complete at that time, the BOR must still meet during this window and vote to adjourn the meeting to a specific later date when the BOR assumes that the assessment roll will be ready and the BOR will be able to conduct its business. The BOR has the authority to “adjourn from time to time until its business is completed.” See s. 70.47(4). If you are adjourning for more than one day, you must post a written notice on the door of the town or village hall stating the specific date and time when the BOR meeting will reconvene.

Per statute, the first full, two-hour session of the BOR must be held at least seven days *after* the assessor’s open book. See s. 70.47(1). Keep in mind that if the assessor changes an assessment at open book, the property owner needs to be given notice of the change at least 15 days prior to the BOR. Thus it may be better practice to have the first BOR session 15 days after the open book in case open book results in any changed assessments.



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April 15, 2020

Board of Review Options following Act 185

Act 185 created a new option for towns regarding Board of Review (BOR). Towns now have two options for immediately adjourning the BOR. Additionally, towns still have the option to go forward with BOR as usual, as long as everyone in attendance practices applicable social distancing and sanitation measures as required by law or governmental order.

Option 1 (existed prior to Act 185)

Some towns, especially those undergoing revaluation, may find that their assessor will not complete the assessment roll prior to the end of the 45 day period following the fourth Monday in April (April 27 to June 10, 2020). The BOR is required to meet during that 45 day period, but because the assessment roll is not ready the board must adjourn until the roll is complete. See Wis. Stat. § 70.47(3)(aL).

1. Provide the “short” BOR notice stating that the BOR will be meeting with the intent to adjourn until a later date when the assessment roll is complete. This notice must be provided as a Class 1 notice under ch. 985 (i.e., post the notice in at least 3 physical locations; OR post in at least 1 physical location and place an electronic notice on the town’s internet site; OR publish the notice in a qualified newspaper). The notice must be provided at least 15 days in advance of the BOR meeting to adjourn, or at least 30 days in a revaluation year. A sample notice is available on our website in the information library under the Board of Review heading. It is labeled “BOR – Notice to Adjourn to a Later Date”.
2. The meeting to adjourn must be held during the 45 day period following the fourth Monday in April (April 27 to June 10, 2020). WTA suggests that this BOR meeting occur immediately before or after your May Town Board meeting to minimize physical contact.
3. The BOR must vote to adjourn to a specific day and time. The BOR may be adjourned repeatedly until the assessment roll is completed.

4. Each time the BOR adjourns, the board must post a written notice on the outer door of the BOR's meeting place stating the time to which the meeting has been adjourned.
5. Once the assessment roll is complete, proceed under Wis. Stat. § 70.47(2) and publish the required BOR Class 1 notice under ch. 985 at least 15 days in advance of the full, 2-hour meeting of the BOR, or at least 30 days in a revaluation year. Remember that 2020 Act 140 clarified that you do not have to publish BOR notices in the newspaper and can either post the notice in at least 3 physical locations; OR post in at least 1 physical location and place an electronic notice on the town's internet site; OR publish the notice in a qualified newspaper. Please see Lara Carlson's April 2020 magazine article.

Option 2 (added as part of Act 185)

Under the new law, Act 185, in 2020, towns with health concerns related to COVID-19 may also immediately adjourn their first BOR meeting, whether or not their assessment roll is completed prior to the end of the 45 day period following the fourth Monday in April (April 27 to June 10, 2020).

1. Provide a public notice at least 24 hours in advance of the BOR's meeting to adjourn, following the same procedures that you would for a town board meeting (i.e., post the notice in at least 3 physical locations; OR post in at least 1 physical location and place an electronic notice on the town's internet site; OR publish the notice in a qualified newspaper). A sample notice is available on our website in the information library under the Board of Review heading. It is labeled "BOR – 24-Hour Notice to Adjourn to a Later Date due to COVID-19".
2. The notice should state that the BOR will immediately adjourn and no other action will be taken at the meeting.
3. The meeting to adjourn must be held during the 45 day period following the fourth Monday in April (April 27 to June 10, 2020). WTA suggests that this BOR meeting occur immediately before or after your May Town Board meeting to minimize physical contact.
4. The BOR must vote to adjourn to a specific day and time.
5. After voting to adjourn, the board must post a written notice on the outer door of the BOR's meeting place stating the time to which the meeting has been adjourned. A sample notice is available on our website in the information library under the Board of Review heading. It is a labeled "BOR – Notice it has Adjourned to a Later Date due to COVID-19".

6. The board must also publish a Class 1 notice under ch. 985 (i.e., post the notice in at least 3 physical locations; OR post in at least 1 physical location and place an electronic notice on the town's internet site; OR publish the notice in a qualified newspaper) stating that the BOR has adjourned. WTA recommends that you include the date, time, and location that you have adjourned to in this notice.

7. Proceed under Wis. Stat. § 70.47(2) and publish the required BOR Class 1 notice under ch. 985 at least 15 days in advance of the full, 2-hour meeting of the BOR, or at least 30 days in a revaluation year. Remember that 2020 Act 140 clarified that you do not have to publish BOR notices in the newspaper and can either post the notice in at least 3 physical locations; OR post in at least 1 physical location and place an electronic notice on the town's internet site; OR publish the notice in a qualified newspaper. Please see Lara Carlson's April 2020 magazine article.

The advantage of this second option during the COVID-19 crisis is two-fold. First, it gives towns the power to wait and see what current health conditions are closer to the date of your first BOR meeting before deciding whether to adjourn to a later date. Only a 24-hour notice is needed for a meeting to adjourn due to health concerns, which gives towns more flexibility in making this decision. Second, a legal argument has been made that a BOR was not able to meet to adjourn if the assessment roll was completed. This change clearly provides that you can meet to adjourn regardless of whether or not the assessment roll is complete.