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April 28, 2020

Renee Lauber, DCTA Planner
Dane County Towns Association
1252 Morrison Court
Madison, WI 53703

**Re: Coronavirus Pandemic Response
Board of Review
Training Materials Update**

Dear Ms. Lauber:

The attachment was released Wednesday, April 22, 2020 as a supplement to the 2020 Board of Review training materials. It contains a lot of very valuable information on changes to the Board of Review law for this year. I previously sent a letter detailing some of this information.

Since my last letter, a new law was adopted which allows that even if the roll is complete the Board of Review can adjourn to a later date. As set forth in the attachment:

1. 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.

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

MUNICIPAL LAW & LITIGATION GROUP, S.C.

Renee Lauber
April 28, 2020
Page 2

3. Additionally, I am recommending changes to the “long notice” this year. A sample redlined version showing the recommended changes to the combined “long notice” used when the Board is going to meet to adjourn but all future dates are known is attached.
4. Lastly, in some instances, notice of adjournment may still need to be posted on the “front door” as explained in the attachment.

If you have any questions regarding Board of Review for 2020 please feel free to contact me. I am happy to be of service in this regard.

Yours very truly,

MUNICIPAL LAW & LITIGATION GROUP, S.C.

Eric J. Larson

Eric J. Larson

EJL/egm
Enclosures