

**BOARD OF REVIEW**

**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) 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 the 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 the 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.

Now Therefore the Town of Mount Pleasant in Green County does hereby adopt as Board of Review policy the following:

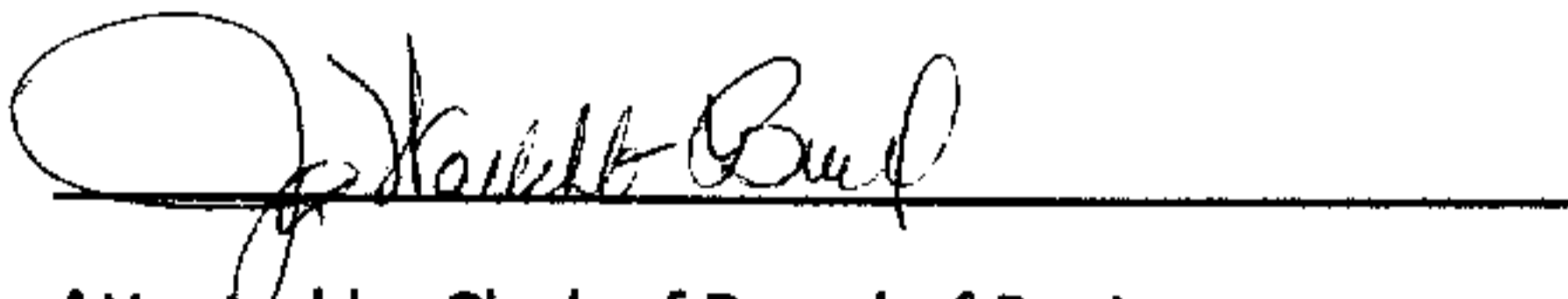
The Board of Review will not consider a request from a taxpayer or assessor to waive the hearing of an objection under any circumstances. All objections will be presented to the Board of Review before proceeding to Court review.

This policy shall be effective upon passage.

Passed on the 18<sup>th</sup> of June 2018 by the Board of Review of the Town of Mount Pleasant in Green County.



Board of Review Chairman



Attested by Clerk of Board of Review