

## CHAPTER 18

**Ordinance No. 2019-02**

**AN ORDINANCE TO CREATE CHAPTER 18  
OF THE MUNICIPAL CODE**

WHEREAS, the Village of Board of the Village of Rockdale desires to establish the outline for the Village's Board of Review.

NOW, THEREFORE, the Village Board of the Village of Rockdale, Dane County, Wisconsin, DO ORDAIN as follows:

**CHAPTER 18 OF THE CODE OF ORDINANCES SHALL BE CREATED TO  
READ AS FOLLOWS:**

**CHAPTER 18**

**BOARD OF REVIEW**

**18.01 COMPOSITION.**

The Board of Review of the Village of Rockdale shall be composed of the Village President, four Trustees and the Village Clerk-Treasurer. The Village Clerk-Treasurer shall serve as Clerk of the Board of Review. The Assessor shall attend all meetings of the Board of Review, but shall not vote.

**18.02 Compensation.**

The members of the Board of Review shall receive compensation as determined by resolution of the Village Board.

**18.03 Officers.**

The members of the Board of Review shall elect a Chairperson and a Vice-Chairperson, which said election shall be held at the first annual meeting of the Board of Review.

**18.04 Duties.**

The duties and functions of the Board of Review shall be as prescribed in Sections 70.46 and 70.47, Wisconsin Statutes.

**18.05 Requirements.**

The Board of Review shall include at least one voting member who, within two years of the Board of Review's first meeting, has attended a training session

approved by the Wisconsin Department of Revenue under Section 70.46(4) and Section 70.03(55), Wisconsin Statutes.

#### **18.06 Meetings.**

In accordance with Section 70.47(3)(b), Wisconsin Statutes, the Village Board exercises its right to designate hours for the annual Board of Review proceedings other than those set forth in Section 70.47(3)(a), and shall hereby designate the third Monday of May from 5:00 p.m. to 7:00 p.m. as the hours of the annual Board of Review first meeting. Times and notices thereof shall comply with the requirements of Section 70.47(3)(b), Wisconsin Statutes. The board may adjourn from day to day or from time to time, until such time as its business is completed, providing that adequate notice of each adjournment is so given.

#### **18.07 Objections to Valuations to be Written.**

The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the Board of Review's first scheduled meeting, the objector provides to the Board of Review's Clerk written or oral notice of an intent to file an objection, except that, upon a showing of good cause and the submission of a written objection, the Board of Review shall waive that requirement during the first two hours of the Board of Review's first scheduled meeting, and the Board of Review may waive that requirement 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 with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the Board of Review during the first two hours of the first scheduled meeting.

Objections to the amount or valuation of property shall first be made in writing and filed with the Clerk of the Board of Review within the first two hours of the Board of Review's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the Board of Review may waive that requirement 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.

The Board of Review shall require such objections to be submitted on forms approved by the Department of Revenue, and the Board of Review shall require that any forms include stated valuations of the property in question.

Persons who own land and improvements to that land may object to the aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the valuation of improvements to that land. No person shall be allowed in any action or proceedings to question the amount or valuation of property unless such written objection has been filed and such person in good faith presented evidence to the Board of Review in support of such objections and made full disclosure before the Board of Review, under oath, of all that person's property liable to

assessment in such district and the value thereof. The requirement that it be in writing may be waived by express action of the Board of Review.

**18.08 Sworn Telephone or Sworn Written Testimony Requests.**

The Board of Review will not accept sworn telephone or sworn written testimony requests.

**18.09 Confidentiality of Certain Information.**


The members of the Board of Review shall be bound by the confidentiality requirements of Chapter 14, Rockdale Code of Ordinances.

The Village Board DO FURTHER ORDAIN that this Ordinance shall be effective following its adoption, posting and/or publication.

Dated this 20<sup>th</sup> day of May, 2019.

Chapter 18 was duly adopted at a regular meeting of the Village Board of the Village of Rockdale held on the 20<sup>th</sup> day of May, 2019, by a vote of 4 ayes, 0 nays, 1 not voting (absent).

APPROVED:

  
Julie Nelles, Village President

ATTEST:

  
Linda L. Dieckhoff, Village Clerk-Treasurer

Posted: May 20, 2019

Passed: May 20, 2019