



Legislation Text

File #: 101527, Version: 0

101527
ORIGINAL

THE CHAIR

An ordinance relating to the extension of deadlines for filing appeals with the board of review and the presentation of evidence at board of review hearings.

81-12.3 rp

307-4-4 rp

307-4-5 rp

307-4-6 rp

On April 9, 2008, the Common Council passed File Number 071290, an ordinance that made a number of changes to the procedures and duties of the board of review and commissioner of assessments, specifically with respect to the filing of appeals with the board and the presentation of evidence at board hearings. This ordinance made the Code of Ordinances consistent with 2007 Wisconsin Act 86, which was enacted March 13, 2008.

On March 25, 2011, the Wisconsin Supreme Court issued its decision in the case *Metropolitan Associates v. City of Milwaukee*. In its decision, the Court ruled that 2007 Wisconsin Act 86 is unconstitutional.

This ordinance repeals the code provisions that are based on 2007 Wisconsin Act 86, so that the relevant sections of the code read just as they did prior to passage of File Number 071290. The Mayor and Common Council of the City of Milwaukee do ordain as follows:

Part 1. Section 81-12.3 of the code is repealed.

(Note: The provision being repealed reads as follows:

81-12.3. Board of Review Hearing Extension. The fee for a 60-day extension for an appeal hearing before the board of review shall be \$100.
(See s. 307-4-4.))

Part 2. Section 307-4-4 to 6 of the code is repealed.

(Note: The provisions being repealed read as follows:

307-4. Board of Review.

4. HEARING EXTENSION. Pursuant to s. 70.47(16)(c), Wis. Stats., the board shall grant a taxpayer a 60-day extension for a hearing related to the taxpayer's objection to an assessment if the taxpayer submits to the board, along with the objection, a request for an extension and pays the city the fee specified in s. 81-12.3.

5. PRESENTATION OF EVIDENCE. Each taxpayer who submits an assessment objection, regardless of whether the taxpayer has requested the extension described in sub. 4, and the commissioner of assessments shall present to the board of review all evidence, as specified in the manual under s. 73.03(2a), Wis. Stats., to support their respective positions. If the taxpayer receives an extension under sub. 4, at least 10 days before the scheduled board of review hearing, the taxpayer and the commissioner shall simultaneously exchange all reports, documents and exhibits that the taxpayer and commissioner will present at the hearing.

6. NOTICE TO TAXPAYERS. a. Each year, at least 60 days prior to the first day on which the board of review hears objections, the commissioner of assessments shall publish, on the city's internet site, the last day on which a taxpayer may submit an assessment objection.

b. Each year, at least 15 days prior to the first day on which the board of review hears objections, the commissioner of assessments shall include, with each notice of changed assessment provided pursuant to s. 70.365, Wis. Stats., information to inform the taxpayer of the last day on which the taxpayer may submit an assessment objection.)

APPROVED AS TO FORM

Legislative Reference Bureau

Date: _____

IT IS OUR OPINION THAT THE ORDINANCE
IS LEGAL AND ENFORCEABLE

Office of the City Attorney

Date: _____

City Attorney

LRB126782-1

Jeffrey D. Osterman

04/01/2011