

## **Board of Review (BOR): Clerk's Script for a Hearing\***

1. Make sure that either the recording device or the court reporter/stenographer is ready to record the hearing (and if a device, that it is in good working order).
2. Introduce the case when called upon to do so by BOR Chairperson:

**This case is of (*give name Taxpayer*) . . . .**

**The Taxpayer resides at . . . .**

**The address for the property in question is . . . .**

**The tax key number for this property is . . . .**

**This property has been classified for assessment purposes as . . . .**

**(*residential; commercial; manufacturing; agricultural; undeveloped; agricultural forest; productive forest land; or other Wis. Stat. § 70.32(2)(a).*)**

**The 20xx (current year) value in the assessment roll is:**

**Land.....(*state the value listed in the assessment roll*);**

**Improvements .....(*state the value listed in the assessment roll*);**

**Total assessment .....(*state the total value listed in the assessment roll*).**

3. When requested to do so by the BOR Chairperson, the Clerk is to swear in the witnesses. The Clerk proceeds to state:

**Would all persons, including the Assessor, intending to provide testimony for this hearing please raise your right hand and be sworn (oaths found in Wis. Stat. § 906.03):**

- Sample oath: **Do you solemnly swear that the testimony you shall give in this matter shall be the truth, the whole truth and nothing but the truth, so help you God?**
- Or in the alternative: **Do you solemnly, sincerely and truly declare and affirm that the testimony you shall give in this matter shall be the truth, the whole truth and nothing but the truth; and this you do under the pains and penalties of perjury?**

**Would each person who has just been sworn please state your name and address for the record.** (Start with the Taxpayer, any of the Taxpayer's witnesses, then the Assessor, and Assessor's witness (if any). Make sure that all speak loudly enough to be recorded.)

4. Clerk should complete a Findings of Fact, Determinations and Decision form. Using the sample, complete Parts A and B as the hearing is held.

5. A Clerk who is a voting BOR member may participate in the questioning of witnesses just as any other member of the BOR.

6. The Clerk should complete a Findings of Fact, Determinations and Decision form after the BOR makes its determinations and decisions. Using the sample, that would be parts C and D. Note in the minutes who made and seconded motions made by the BOR. Record the roll call vote on the form.

7. After the hearing is closed but prior to final BOR adjournment, the Clerk must prepare, and either make personal delivery of or mail by certified mail with return receipt requested, a Notice of Decision (Department of Revenue form PR-302 BOR Determination Notice).

8. After all determinations of the BOR have been made; the Clerk should prepare a Summary of Board of Review Proceedings (Department of Revenue form PA-800), sign the Clerk's affidavit on the bottom of this form and file it with the other BOR documents for the given year. The Clerk should also keep in a minute book a record of all BOR proceedings. § 70.47(5). These records are to be kept by a town, village, or city clerk for at least seven years § 70.47(8)(f).

\* This sample script was prepared by Atty. John P. Macy of Arenz, Molter, Macy & Riffle, S.C., (920)548-1340, and was reviewed and modified by Atty. Rick Stadelman of the Wisconsin Towns Association and the Equalization Directors and staff at the Wisconsin Department of Revenue.