



**WISCONSIN TOWNS  
ASSOCIATION**

**Empowering Town Officials**

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**Board of Review Options following Act 185**

Act 185 created a new option for towns regarding Board of Review (BOR). Towns now have two options for immediately adjourning the BOR. Additionally, towns still have the option to go forward with BOR as usual, as long as everyone in attendance practices applicable social distancing and sanitation measures as required by law or governmental order.

Option 1 (existed prior to Act 185)

Some towns, especially those undergoing revaluation, may find that their assessor will not complete the assessment roll prior to the end of the 45 day period following the fourth Monday in April (April 27 to June 10, 2020). The BOR is required to meet during that 45 day period, but because the assessment roll is not ready the board must adjourn until the roll is complete. See Wis. Stat. § 70.47(3)(aL).

1. Provide the “short” BOR notice stating that the BOR will be meeting with the intent to adjourn until a later date when the assessment roll is complete. This notice must be provided as a Class 1 notice under ch. 985 (i.e., post the notice in at least 3 physical locations; OR post in at least 1 physical location and place an electronic notice on the town’s internet site; OR publish the notice in a qualified newspaper). The notice must be provided at least 15 days in advance of the BOR meeting to adjourn, or at least 30 days in a revaluation year. A sample notice is available on our website in the information library under the Board of Review heading. It is labeled “BOR – Notice to Adjourn to a Later Date”.
2. The meeting to adjourn must be held during the 45 day period following the fourth Monday in April (April 27 to June 10, 2020). WTA suggests that this BOR meeting occur immediately before or after your May Town Board meeting to minimize physical contact.
3. The BOR must vote to adjourn to a specific day and time. The BOR may be adjourned repeatedly until the assessment roll is completed.

4. Each time the BOR adjourns, the board must post a written notice on the outer door of the BOR's meeting place stating the time to which the meeting has been adjourned.
5. Once the assessment roll is complete, proceed under Wis. Stat. § 70.47(2) and publish the required BOR Class 1 notice under ch. 985 at least 15 days in advance of the full, 2-hour meeting of the BOR, or at least 30 days in a revaluation year. Remember that 2020 Act 140 clarified that you do not have to publish BOR notices in the newspaper and can either post the notice in at least 3 physical locations; OR post in at least 1 physical location and place an electronic notice on the town's internet site; OR publish the notice in a qualified newspaper. Please see Lara Carlson's April 2020 magazine article.

Option 2 (added as part of Act 185)

Under the new law, Act 185, in 2020, towns with health concerns related to COVID-19 may also immediately adjourn their first BOR meeting, whether or not their assessment roll is completed prior to the end of the 45 day period following the fourth Monday in April (April 27 to June 10, 2020).

1. Provide a public notice at least 24 hours in advance of the BOR's meeting to adjourn, following the same procedures that you would for a town board meeting (i.e., post the notice in at least 3 physical locations; OR post in at least 1 physical location and place an electronic notice on the town's internet site; OR publish the notice in a qualified newspaper). A sample notice is available on our website in the information library under the Board of Review heading. It is labeled "BOR – 24-Hour Notice to Adjourn to a Later Date due to COVID-19".
2. The notice should state that the BOR will immediately adjourn and no other action will be taken at the meeting.
3. The meeting to adjourn must be held during the 45 day period following the fourth Monday in April (April 27 to June 10, 2020). WTA suggests that this BOR meeting occur immediately before or after your May Town Board meeting to minimize physical contact.
4. The BOR must vote to adjourn to a specific day and time.
5. After voting to adjourn, the board must post a written notice on the outer door of the BOR's meeting place stating the time to which the meeting has been adjourned. A sample notice is available on our website in the information library under the Board of Review heading. It is a labeled "BOR – Notice it has Adjourned to a Later Date due to COVID-19".

6. The board must also publish a Class 1 notice under ch. 985 (i.e., post the notice in at least 3 physical locations; OR post in at least 1 physical location and place an electronic notice on the town's internet site; OR publish the notice in a qualified newspaper) stating that the BOR has adjourned. WTA recommends that you include the date, time, and location that you have adjourned to in this notice.
  
7. Proceed under Wis. Stat. § 70.47(2) and publish the required BOR Class 1 notice under ch. 985 at least 15 days in advance of the full, 2-hour meeting of the BOR, or at least 30 days in a revaluation year. Remember that 2020 Act 140 clarified that you do not have to publish BOR notices in the newspaper and can either post the notice in at least 3 physical locations; OR post in at least 1 physical location and place an electronic notice on the town's internet site; OR publish the notice in a qualified newspaper. Please see Lara Carlson's April 2020 magazine article.

The advantage of this second option during the COVID-19 crisis is two-fold. First, it gives towns the power to wait and see what current health conditions are closer to the date of your first BOR meeting before deciding whether to adjourn to a later date. Only a 24-hour notice is needed for a meeting to adjourn due to health concerns, which gives towns more flexibility in making this decision. Second, a legal argument has been made that a BOR was not able to meet to adjourn if the assessment roll was completed. This change clearly provides that you can meet to adjourn regardless of whether or not the assessment roll is complete.