

ORDINANCE NO. 2008-17

**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**

The Common Council of the City of Cedarburg, Wisconsin, does hereby ordain as follows:

SECTION 1. Section 2-4-1 of the Code of Ordinances of the City of Cedarburg entitled "Board of Review" is hereby amended as follows.

- (e) **HEARING EXTENSION.** Pursuant to s. 70.47(13)(c), Wis. Stats., the Board of Review 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. The fee for a 60-day extension shall be \$100 paid to the City.
- (f) **PRESENTATION OF EVIDENCE.** Each taxpayer who submits an assessment objection, regardless of whether the taxpayer has requested the extension in (e) above, and the Assessor 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 (e) above, at least 10 days before the scheduled Board of Review hearing, the taxpayer and the Assessor shall simultaneously exchange all reports, documents and exhibits that the taxpayer and Assessor will present at the hearing.
- (g) **NOTICE TO TAXPAYERS.** Each year, at least 60 days prior to the first day on which the Board of Review hears objections, the Assessor shall publish or cause to be published, on the City's internet site, the last day on which a taxpayer may submit an assessment objection. Each year, at least 15 days prior to the first day on which the Board of Review hears objections, the Assessor 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.

SECTION 2. This ordinance shall take effect upon its passage and publication as provided by law.

Passed and adopted this 13th day of October, 2008.

Steven H. Glamm, Acting Mayor

Countersigned:

Constance K. McHugh, City Clerk

Approved as to form:

Kaye K. Vance, City Attorney