

Thursday, May 7, 2026
5:00 p.m. to 7:00 p.m.

City Hall, Council Chambers
23 N 2nd St

AGENDA**MEMBERS**

**Michael “Hob”
Habeck**
Chairperson

Jeff Kahle
President of the
Council

Mickey Loka

Donal Nelson

Mike Loka

**Municipal
Clerk/Treasurer**
Amanda L. Bartz

Assessor
Mike Schnautz
-Elk River
Assessments

1. Call to Order
2. Roll Call
3. Confirmation of Appropriate Notices
4. Verify that at Least One Board of Review Member has met the Annual Mandatory Training Requirement
5. Verify that the City has an Ordinance for the Confidentiality of Income and Expense Information Provided to the Assessor Under State Law (Wis. Stat. 70.47(7)(af))
6. Receipt of Assessment Roll by the Clerk from the Assessor
7. Receipt of the Assessment Roll and Sworn Statement from the Clerk
8. Receive the Assessment Roll and Perform Statutory Duties:
 1. Examine the Roll
 2. Correct Description or Calculation Errors
 3. Add Omitted Property
 4. Eliminate Double Assessed Property
9. Discussion/Action – Verify All Corrections of Error Under State Stat. 70.43
10. Discussion/Action – Verify with the Assessor that Open Book Changes are Included in the Assessment Roll
11. Allow Taxpayers to Examine Assessment Data
12. During the First Two Hours, Consideration of:
 1. Waivers of the Required 48-Hour Notice of Intent to File and Objection when there is Good Cause
 2. Request for Waiver of the Board of Review Hearing Allowing the Property Owner an Appeal Directly to the Circuit Court
 3. Requests to Testify by Telephone or Submit a sworn Written Statement
 4. Subpoena Requests
 5. Act on Any other Legally Allowed or Required Board of Review Matters
13. Review Notices of Intent to File Objection
14. Proceed to Hearing Objections
15. Consider/Act on Scheduling Additional Board of Review Date(s)
16. Adjourn (to future date if necessary)

Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. If a person with a disability requires that the meeting be accessible or that materials at the meeting be in accessible format, call the City of Tomahawk’s Clerks Office at 715-453-4040 at least 48 hours in advance to request adequate accommodations.

Section 2-256. Confidential Information

- (a) Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income valuation method information, the information that is provided to the Assessor shall be held by the Assessor on a confidential basis, except, however, that the information may be revealed to and used by persons : in discharge of duties imposed by law; in the discharge of duties imposed the office (including, but not limited to, use by the Assessor in performance of official duties of the Assessor's office and used by the Board of Review in performance of its official duties); or pursuant to a court order. Income and expense information provided to the Assessor under Wis. Stat 70.47(7)(af) is not subject to the right of inspection and copying under Wis. Stat. 19.35(1) unless a court determines that it is inaccurate.
- (b) Severability. The several sections of this ordinance are declared severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful, or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision and shall not affect the validity of any other provisions, sections, or portions thereof of the ordinance. The remainder of the ordinance shall remain in full force and effect. Any other ordinance whose terms are in conflict with the provision of this ordinance are hereby repealed as to those terms that conflict.

Policy on Procedures for Sworn Telephone or Sworn Written Testimony Requests

WHEREAS, Wis. Stat. 70.47(8) authorizes the Board of Review to consider request from a property owner or the property owner's representative to testify under oath by telephone or to submit sworn written statements to the Board of Review; and

WHEREAS, the Wisconsin Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied, and the Objection Form must be completed and submitted to the Board of Review as required by law prior to a Request to Testify by Telephone or Submit Sworn Written Statement 4 being considered.

NOW, THEREFORE, the Board of Review of the City of Tomahawk, Lincoln County hereby adopts the following policy:

1. **Procedure:**

Before the Board of Review (BOR) can consider a request from a property owner or the property owner's representative ("property owner") to testify by telephone or submit a sworn written statement, the property owner must first complete and file with the BOR Clerk the following documents:

- a. A timely Notice of Intent to Appear at the BOR;
- b. A timely Objection Form for Real Property Assessment (PA-115A); and
- c. A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at the BOR (Form PA-814).

2. **Criteria:**

The BOR may consider any or all of the following factors when deciding whether to grant or deny the request:

- a. The property owner's stated reason(s) for the request as indicated on PA-814;
- b. Fairness to the parties.
- c. The property owner's ability to procure in-person oral testimony and any due diligence exhibited by the property in procuring such testimony.
- d. Ability to cross examine the person(s) providing the testimony.
- e. The BOR's technical capacity to honor the request.
- f. Any other factors that the BOR deems pertinent to deciding the request.

3. **Effective Date**

This policy shall be effective upon passage.

Adopted this 1st day of June, 2023 by the Board of Review of the City of Tomahawk.

/s/

Steven E. Taskay, Mayor

Attest: /s/

Amanda L. Bartz, CMC, Clerk/Treasurer

**CITY OF TOMAHAWK
NOTICE OF INTENT TO FILE OBJECTION WITH BOARD OF REVIEW**

I, _____ as the property owner or as agent for
_____ with an address of
_____ hereby give notice of intent to file an objection on
the assessment for the following property: _____ for
the 2023 Assessment Year in the City of Tomahawk.

THIS NOTICE OF INTENT IS BEING FILED: (please check one)

- At least 48 hours before the Board's first scheduled meeting
- During the first two hours of the Board's first scheduled meeting (please completed Section A)
- 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 then five days (please complete Section B)

FILLING OF THIS FORM DOES NOT RELIEVE THE OBJECTOR OF THE REQUIREMENT OF TIMELY FILING A FULLY COMPLETED WRITTEN OBJECTION ON THE PROPER FORM WITH THE CLERK OF THE BOARD OF REVIEW.

_____ (name)
_____ (date)

Received by: _____
Date: _____ Time: _____

Section A: The Board of Review shall grant a waiver of the 48-hour notice of an intent to file a written or oral objection if a property owner who does not meet the requirement appears before the Board during the first two hours of the meeting, SHOWS GOOD CAUSE FOR FAILURE TO MEET THE 48-HOUR NOTICE REQUIREMENT AND FILES A WRITTEN OBJECTION. My good cause is as follows:

Section B: The Board of Review my waive all notice requirements and hear the objection even if property owner fails to provide written or oral notice of an intent to object 48 hours before the first scheduled meeting, and fails to request a waiver of the notice requirement during the first two hours of the meeting, if the property owner appears before the Board at any time 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 then five days, and FILES A WRITTEN OBJECTION AND PROVIDES EVIDENCE OF EXTRAORDINARY CIRCUMSTANCES. Proof of my extraordinary circumstances is as follows:

A WRITTEN OBJECTION ON THE PROPER FORM MUST BE PROPERLY FILED WITH THE CLERK

Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. [70.47\(7\)\(a\)](#), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's [Guide for Property Owners](#).

Complete all sections:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name <i>(on changed assessment notice)</i>			Agent name <i>(if applicable)</i>				
Owner mailing address			Agent mailing address				
City	State	Zip	City	State	Zip		
Owner phone () -	Email		Owner phone () -	Email			
Section 2: Assessment Information and Opinion of Value							
Property address			Legal description or parcel no. <i>(on changed assessment notice)</i>				
City	State	Zip					
Assessment shown on notice – Total			Your opinion of assessed value – Total				

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			
Agricultural classification: # of tillable acres		@ \$ acre use value	
# of pasture acres		@ \$ acre use value	
# of specialty acres		@ \$ acre use value	
Undeveloped classification # of acres		@ \$ acre @ 50% of market value	
Agricultural forest classification # of acres		@ \$ acre @ 50% of market value	
Forest classification # of acres		@ \$ acre @ market value	
Class 7 "Other" total market value		market value	
Managed forest land acres		@ \$ acre @ 50% of market value	
Managed forest land acres		@ \$ acre @ market value	

Section 3: Reason for Objection and Basis of Estimate	
Reason(s) for your objection: <i>(Attach additional sheets if needed)</i>	Basis for your opinion of assessed value: <i>(Attach additional sheets if needed)</i>

Section 4: Other Property Information

- A. Within the last 10 years, did you acquire the property? Yes No
 If Yes, provide acquisition price \$ _____ Date - - Purchase Trade Gift Inheritance
(mm-dd-yyyy)
- B. Within the last 10 years, did you change this property (ex: remodel, addition)? Yes No
 If Yes, describe _____
 Date of changes - - Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No
(mm-dd-yyyy)
- C. Within the last five years, was this property listed/offered for sale? Yes No
 If Yes, how long was the property listed *(provide dates)* - - to - -
(mm-dd-yyyy) (mm-dd-yyyy)
 Asking price \$ _____ List all offers received _____
- D. Within the last five years, was this property appraised? Yes No
 If Yes, provide: Date - - Value _____ Purpose of appraisal _____
(mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal. _____

Section 5: BOR Hearing Information

- A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____
Note: This does not apply in first or second class cities.
- B. Provide a reasonable estimate of the amount of time you need at the hearing _____ minutes.

Property owner or Agent signature	Date (mm-dd-yyyy)
	- -

Request to Testify by Telephone or Submit a Sworn Written Statement at the Board of Review (BOR)

Section 70.47(8), Wis. Stats., states "...Instead of appearing in person at the hearing, the board **may** allow the property owner, or the property owner's representative, at the request of either person, to appear before the board, under oath, by telephone or to submit written statements, under oath, to the board. ..."

NOTE: The legal requirements of the Notice of Intent to Appear at the BOR must be satisfied and the Objection Form must be completed and submitted to the BOR as required by law prior to the Request to Testify by Telephone or Submit Sworn Written Statement form being submitted.

Municipality	County
Property owner's name	Agent name <i>(if applicable)</i>
Owner's mailing address	Agent's mailing address
Owner's telephone number ()	Agent's telephone number ()
<input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	<input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Owner's email address	Agent's email address

Please provide the following information on the property and the assessment to which you are objecting. *(Attach additional sheets, if necessary.)*

1. Property address _____
2. Legal description or parcel number from the current assessment roll _____

3. Total Property Assessment _____
4. If agent, attach signed Agent Authorization form, PA-105

Testify by telephone*
 Submit sworn written statement

Basis for request _____

*If the request is approved, provide the best telephone number to reach you _____

Owner's or Agent's signature	Date
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For Board Use Only

Approved
 Denied

Reason _____

Taxpayer advised _____
Date

Policy on Procedures Waiver of Board of Review Hearing Requests

WHEREAS, Wis. Stat. 70.47(8m) authorizes the Board of Review to consider request from taxpayer or assessor, or at its own discretion to waive the hearing of an objection under Wis. Stat. 70.47(8), and allow taxpayer to have the taxpayer's assessment reviewed under Wis. Stat. 70.47(13); and

WHEREAS, Wis. Stat. 70.47(8m) further states that for purposes of this subsection, the Board of Review shall submit the Notice of Decision under Wis. Stat. 70.47(12) using the amount of the taxpayer's assessment as established by the municipal assessor as the finalized amount and

WHEREAS, Wis. Stat. 70.47(8m) further states that for purposes of this subsection, if the Board of Review waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under Wis. Stat. 74.37(3), and, notwithstanding the time period under Wis. Stat. 74.37(3)(d), the taxpayer has 90 days from the notice of hearing waiver in which to commence an action under Wis. Stat. 74.37(3)(d); and

WHEREAS, the Wisconsin Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied, and the Objection Form must be completed and submitted to the Board of Review as required by law by the taxpayer prior to a Request for Waiver being considered.

NOW, THEREFORE, the Board of Review of the City of Tomahawk, Lincoln County hereby adopts the following policy:

1. **PROCEDURE:**

Before the Board of Review (hereinafter BOR) can consider a request from a taxpayer or assessor or at its own discretion waive the hearing of an objection, the taxpayer must first complete and file with the BOR Clerk the following documents

- a. A timely Notice of Intent to appear at the BOR; and
- b. A timely Objection Form for Real Property Assessment (PA-115A).

If the owner fails to file the documents as required, no hearing will be scheduled on the objection. If the owner files the documents as required and a request from the owner or assessor is made to waive the hearing of an objection, or if the BOR considers waiving the hearing at its own discretion, the BOR shall use the following criteria to make its decision.

2. **CRITERIA:**

The BOR may consider any or all of the following factors when deciding whether to waive the hearing:

- a. The benefits or detriments of the BOR process
- b. The benefits or detriments of having a record for the Court review
- c. Avoidance of unruly, lengthy, burdensome appeals

