

Board of Review Changes in Act 185

League of Wisconsin Municipalities

April 17, 2020

We have been asked whether the Board of Review provision in Act 185, the COVID-19 legislative package enacted on April 15, 2020, allows a Board of Review to avoid meeting during the emergency health crisis by notifying the public through a Class 1 notice that the board has adjourned and will reconvene at a future date after the emergency health crisis has improved. Although the Wisconsin Towns Association lobbied for that option to be included in Act 185, the language enacted does not allow the Board to avoid meeting to adjourn and postpone meeting again until a safer time.

Section 22 of 2019 Wisconsin Act 185 provides as follows:

“70.47 (3) (aL) 2. of the statutes is created to read: 70.47 (3) (aL) 2. Regardless of whether the 2020 assessment roll is completed at the time of the 45–day period beginning on the 4th Monday of April, the board may publish a class 1 notice under ch. 985 that the board has adjourned and will proceed under sub. (2).”

This provision allows a Board of Review to meet during the 45-day period beginning on the 4th Monday of April and vote to adjourn until it can reconvene after the public health crisis improves even if the assessment roll is complete. The Act does not allow a Board of Review to forego meeting and voting to adjourn. Under the provision, the Board of Review must notice a meeting (under the open meetings law 24 hours in advance), call to order, and then motion and vote to adjourn to a later date. The Board must then publish a Class 1 notice (sample provided below) informing the public that the Board has adjourned and will reconvene at a later date when it is safer to do so. The Board’s meeting can be accomplished remotely if the open meetings law notice informs the public how they can participate in the conference call or online meeting. (Information on remote meetings and compliance with the open meetings law is posted on the League’s website [here](#).) After the meeting, the Board of Review must follow up with the regular notice required under Wis. Stat. § 70.47(2) 15 days (30 days in revaluations years) in advance of the actual Board of Review meeting to be held at a later date once the public health crisis has improved.

A copy of a sample class 1 notice required by the above provision is provided below.

Sample Class 1 Notice that the 2020 Board of Review Has Adjourned to a Later Date Due to the Public Health Crisis Related to Covid-19*

**Board of Review
Notice of Adjourned Meeting**

Village/City of _____, _____ *County*

The Board of Review, having met on the ____ day of _____, 2020 at _____
____.m. at _____ (*insert the location of the meeting*)
for the purpose of calling the Board of Review into session during the 45 day period beginning on
the 4th Monday of April, pursuant to Wis. Stat. § 70.47(1), is hereby providing notice, as allowed
under Wis. Stat. § 70.47(3)(aL)2, that the board voted to adjourn until the ____ day of
_____2020 at ____m. due to the current public health crisis related to COVID-19.

Additional notice of the reconvened board of review, as required under Wis. Stat. § 70.47(2), will be
provided in advance of the meeting. {This is referring to the “long” BOR notice that must be provided
to the public at least 15 days in advance of the board of review or 30 days in advance in revaluation
years.}

Notice is hereby given this ____ day of _____, 2020 by:

Village/City Clerk

NOTES:

Provide this notice as a Class 1 notice under ch. 985 after the Board’s initial meeting in which the
members voted to adjourn and reconvene at a later date due to the current public health crisis.

Options for Class 1 notice under ch. 985:

1) publish the notice in a qualified newspaper; OR

2) post the notice in three public places; OR

3) post the notice in one public place and on the governing body’s website.

If posting, we recommend keeping the posting(s) up for at least a couple of weeks (longer if
possible)

**A written notice must also be posted on the outer door of the meeting place stating to what time
the meeting is adjourned (and then left up until the reconvened meeting). Wis. Stat. § 70.47(4).**

* The League thanks the Wisconsin Towns Association for sharing this sample notice with us.