

## **Sec. 2-4-1 Board of Review.**

- (a) **Composition.**
- (1) The Board of Review shall be composed of at least three (3) members including the Village President, the Village Administrator-Clerk, and a member of the Village Board, and any other official the Village Board may annually choose to appoint. The Village Administrator-Clerk shall serve as Clerk of the Board of Review. The Assessor shall attend all meetings of the Board of Review, but shall not vote.
  - (2) No Board of Review may be constituted unless it includes at least one (1) voting member who, within two (2) years of the Board's first meeting, has attended a training session under Sec. 73.03(55), Wis. Stats., and unless that member is the municipality's chief executive officer or that officer's designee. The Village Administrator-Clerk shall provide an affidavit to the Department of Revenue stating whether the requirement under this Section has been fulfilled.
- (b) **Compensation.** The members of the Board of Review shall receive compensation as determined by resolution of the Village Board.
- (c) **Duties.** The duties and functions of the Board of Review shall be as prescribed in Sections 70.46 and 70.47, Wis. Stats.
- (d) **Meetings.** In accordance with Sec. 70.47(3)b, Wis. Stats., the Village Board do hereby exercise their right to designate hours for the annual Board of Review proceedings other than those set forth in Sec. 70.47(3)a, and shall designate the hours of the annual Board of Review. The Board may adjourn from day to day or from time to time, until such time as its business is completed, providing that adequate notice of each adjournment is so given.
- (e) **Objections to Valuations to be Written.** No person shall be permitted to appear and make objection before the Board of Review of the Village of Butler to the amount of valuation of any property unless objection thereto shall first have been made in writing and filed with the Clerk of the Board of Review.
- (f) **Open Meetings.** All meetings of the Board of Review shall be publicly held and open to all citizens at all times. No formal action of any kind shall be introduced, deliberated upon or adopted at any closed session or meeting of a Board of Review.

*State Law Reference:* Sections 70.46 and 70.47, Wis. Stats.