NOTICE OF BOARD OF REVIEW TWO-HOUR MEETING

Notice is hereby given that the Board of Review of Review for the Town of Clyman, Dodge County, Wisconsin shall hold its first meeting on **Wednesday, October 7, 2026 from 6:00 PM to 8:00 PM at the Town of Clyman Town Hall, 735 Main Street, Clyman, Wisconsin**, Please be advised of the following requirements to appear before the board of Review and procedural requirements if appearing before the Board of Review:

1. After the first meeting of the Board of Review of Review and before the Board of Review's final adjournment, no person who is scheduled to appear before the Board of Review may contact, or provide information to a member of the Board of Review of Review about that person's objection except at a session of the Board of Review of Review. Open Book shall occur no less than **7** days prior to the Board of Review.
2. The Board of Review of Review may not hear an objection to the amount of valuation of property unless, at least 48 hours before the Board of Review's first scheduled meeting, the objector provides to the Board of Review clerk written or oral notice of an intent to file an objection, except that upon a showing of good cause and the submission of a written objection, the Board of Review shall waive that requirement during the first 2 hours of the Board of Review's first scheduled meeting and the Board of Review may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days, with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the Board of Review of Review during the first 2 hours of the first scheduled meeting.
3. Objections to the amount of valuation of property shall first be made in writing and filed with the Board of Review clerk within the first 2 hours of the Board of Review's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the Board of Review may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days. The Board of Review may require objections to the amount of valuation of property to be submitted on forms approved by the Wisconsin Department of Revenue, and the Board of Review shall require that any forms include stated valuations of the property in question.

   Persons who own land and improvements to that land may object to the aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the valuation of improvements to that land. No person may be allowed in any action or proceedings to question the amount or valuation of property unless the written objection has been filed and that person in good faith presented evidence to the Board of Review in support of the objections and made full disclosure before the Board of Review, under oath, of all that person's property liable to assessment in the district and the value of that property, The requirement that objections be in writing may be waived by express action of the Board of Review.
4. When appearing before the Board of Review, the objecting person shall specify, in writing, the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information used to arrive at that estimate.
5. No person may appear before the Board of Review, testify to the Board of Review by telephone, or object to the valuation if that valuation was made by the assessor or the objector using the income method of valuation, unless no later than 7 days before the first meeting of the Board of Review, the person supplies the assessor with all the information about income and expenses that the assessor requests as specified in the

Assessor's Manual under Wis §73.03(2a). The Town of Clyman has an ordinance for confidentiality of information about income and expenses that is provided to the assessor under this paragraph that provides exceptions for persons using information in the discharge of duties imposed by law or the duties of their officer or by order of a court. The information that is provided under this paragraph, unless a court determined that it is inaccurate, is not subject to the right of inspection and copying under WI §19.35(1).

6. The Board of Review shall hear upon oath, by telephone, all ill or disabled persons who present to the Board of Review a letter from a physician, physician assistant, or advanced practice nurse prescriber certified under Wis §441,16(2) that confirms their illness or disability. No other persons may testify by telephone unless the Board of Review, in its discretion, has determined to grant a property owner's or their representative's request to testify under oath by telephone or written statement.
7. No person may appear before the Board of Review of Review, testify to the Board of Review by telephone or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board of Review or at least 48 hours before the objection is heard if the objection is allowed under WI §70.47(3)(a), that person provides notice to the Board of Review Clerk as to whether the person will ask for removal of a member of the Board of Review and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.
8. No person shall be allowed to appear before the Board of Review, to testify to the Board by telephone or to contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail of the assessor to enter onto property to conduct an exterior view of the real or personal property being assessed.

Sandra Thoma

Sandra Thoma, Town of Clyman Clerk