

## **NOTICE OF BOARD OF REVIEW AND OPEN BOOK**

### **TOWN OF WAUTOMA**

State of Wisconsin

Town of Wautoma, Waushara County

Notice is hereby given that the BOARD OF REVIEW for the Town of Wautoma, Waushara County, Wisconsin shall hold its first meeting on WEDNESDAY, MAY 17, 2023 from 11:00am to 1:00pm at the Wautoma Town Hall, W8241 Brown Deer Dr.

Please be advised of the following requirements to appear before the board of review and procedural requirements if appearing before the board:

1. After the first meeting of the board of review and before the board'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 about the person's objection, except at a session of the board. Open book shall occur no less than 7 days prior to the board of review.
2. The board of review may not hear an objection to the amount or valuation of property unless, at least 48 hrs before the board's first scheduled meeting, the objector provides to the board's 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 shall waive that requirement during the first 2 hours of the board's first scheduled meeting, and the board may waive that requirement up to the end of the 5<sup>th</sup> 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 the failure to meet the 48 hour notice requirement and failure to appear before the board of review during the first 2 hours of the first scheduled meeting.
3. Objections to the amount or valuation of property shall first be made in writing and filed with the clerk of the board of review within the first 2 hours of the board's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the board may waive that requirement up to the end of the 5<sup>th</sup> 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 may require objections to the amount or valuation of property to be submitted on forms approved by the Department of Revenue, and the board 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 objections has been filed and that person in good faith presented evidence to the board in support of the objections and made full disclosure before the board, 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.
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 that the person used to arrive at that estimate.
5. No person may appear before the board of review, testify to the board by telephone, or object to a valuation if that valuation made was by the assessor or the objector using the income method of valuation, unless the person supplies the assessor with all the information about income and expenses, as specified in the assessor's manual under

Wis. Stat. ss73.03(2a), that the assessor requests. The Town of Wautoma has an ordinance for the 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 the law or the duties of their office 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 Wis. Stat.ss19.35(1).

6. The board shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, surgeon or osteopath that confirms their illness or disability. No other person may testify by telephone unless the Board, 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, testify to the board by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the board, or at least 49 hours before the objection is heard if the objection is allowed under Wis. Stat. ss70.47(3)(a), that person provides to the clerk of the board of review notice as to whether the person will ask for the 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.

The OPEN BOOK is scheduled for MONDAY, MAY 1, 2023 from 11:00AM to 1:00PM. The Assessor is only conducting Open Book meetings by phone or email. Please contact the Assessor at the following to schedule an appointment: Associated Appraisal Consultants at phone 920-749-1995 on Monday to Friday 8:00AM to 4:30PM or email at: [info.apraz@gmail.com](mailto:info.apraz@gmail.com)

Notice is hereby given this 10th day of April, 2023

By: Patty Nett, Clerk  
Town of Wautoma