

## Notice that the Assessment Roll is Open for Examination and Open Book

**Town** of Rose, Waushara County Pursuant to Wis. Stat. § 70.45, the assessment roll for the Year 2024 assessment will be open for examination starting on the 31st day of July 2024 at 3:00p.m., until 5:00p.m.

Additionally, the assessor shall be available at the *American Legion* Hall from 9:00am-12:00pm and 1:00-5:00pm on June 25, 2024. Instructional material will be provided at the open book to persons who wish to object to valuations under Wis. Stat. § 70.47.

Notice is hereby given that the Board of Review for the Town of Rose, Waushara County, Wisconsin, shall hold its first meeting on July 31, 2024, from 3:00p.m., at the American Legion Hall, Wild Rose, 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 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 about the person's objection, except at a session of the Board of Review. 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 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 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 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 or 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 of 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 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 a 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 Assessor's Manual Under Wis. Stat. § 73.03(2a). *Town of Rose* 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 law or the duties of their officer or by order of a court. The information that is provided in this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. § 19.35(1).
6. The Board of Review shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, physician assistant, or advanced practice nurse prescriber certified under Wis. Stat. § 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, 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 Wis. Stat. § 70.47(3)(a), that person provides notice to the Board of Review Clerk 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.
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.

Notice is hereby given this 22<sup>nd</sup> day of May, 2024 by:

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(Town/Village/City) Clerk

*NOTES:*

- When combining the required open book and Board of Review notices, this form may be used.
- Wis. Stats Chapter 70 does not define what constitutes a 48-hour notice. Thus, Wis. Stat § 990.001 Construction of Laws would apply. Wis Stat. § 990.001(4)(a) ) specifically excludes "the whole of Sunday and of any legal holiday, from midnight to midnight . . ." from a 48-hour time limitation. Therefore, when publishing a notice or receiving an "Intent to File an Objection," remember to factor in any Sunday or legal holiday when determining the appropriate time to publish or receive an objection.
- Refer to the notice requirements listed in Wis. Stats. §§ 70.45 and 70.47.
- Publish or post this combined notice as a Class 1 notice under ch. 985, Wis. Stat., at least 15 days prior to the date the assessment roll will be open for inspection. (Note that at least 30 days 'notice prior to the Board of Review meeting is required in a revaluation year).
- The combined notice must be published or posted at least 21 days prior to the Board of Review meeting, because there must be at least 7 days 'separation between the final date the assessment roll is open for inspection and the Board of Review meeting.
- A 24-hour Open Meeting notice is also required (use the sample First Two Hour Meeting Agenda on Handbook page 35 and review the information on Handbook pages 14-15).
- The Board of Review must meet for a minimum of 2 hours at its first full session.
- The Wisconsin Department of Revenue has created Form PA-814 for requesting to testify by telephone or sworn written statement.

