

NOTICE OF OPEN BOOK

TOWN OF MILLTOWN

Pursuant to S. 7.45, Wis. Stats., the assessment roll for the 2019 assessment year will be open for examination at the following time: **Monday, May 20, 2019 from 6-8 p.m.**, at the Milltown Fire Hall. At the open book session, the assessor will be present and available to answer questions at the open book. Instructional information and objection forms will be available for persons who wish to object to valuations under sec. 70.47, Wis. Stat. These documents will assist with scheduling a hearing before the Board of Review. Objection forms must be filed with the Clerk of the Board at least 48 hours before the Board of review conducts its first meeting, **Thursday, May 30, 2019, 7-9 p.m.**, is conducted, unless the Board chooses to waive this requirement.

Stephanie A. Larsen, Clerk
Town of Milltown

NOTICE OF MEETING OF BOARD OF REVIEW

Town of Milltown

State of Wisconsin, Town of Milltown, Polk County, Notice is hereby given that the Board of Review for the Town of Milltown, of Polk County, Wisconsin, shall hold its first meeting on **Thursday, May 30, 2019, 7-9 p.m.**, at the Milltown Fire Hall. For the purpose of reviewing and examining the assessment roll of the real estate and personal property therein and correcting errors in said roll either in description of property or otherwise and to perform such duties as imposed by law.

Please be advised on the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board:

1. 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 such property being assessed.
2. After the first meeting of the Board 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.
3. The Board of Review may not hear an objection to the amount of valuation of property unless, at least 48 hours 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 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 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.

4. Objection 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 for extraordinary circumstances, the board 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 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 valuation of the property in question. Persons who own land and improvements to the land may object to the aggregate valuation of the land and improvements to that land. No person may be allowed in an 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 in support of the objections and made full disclosure before the board, 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.
5. When appearing before the Board, the objecting person shall specify, in writing, the person's estimate of 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.
6. No person may appear before the Board, testify to the Board by telephone or subject or object to a valuation; if that valuation was made by the Assessor or the Objector using the income method of valuating; unless the person supplies the Assessor all information about income and expenses, as specified in the Assessor's manual under Sec. 73.03(2a) of Wis. Stats., that the Assessor requests. The Town of Milltown 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 office or by order of a court. The information that is provided under this paragraph, unless court determined that it is inaccurate, is not subject to the right of inspection and copying under sec. 19.35(1), Wis. Stats.
7. 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 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.
8. No person may appear before the Board, testify to the Board by telephone or contest the amount of the assessment unless, at least 48 hours before first meeting of the board, or at least 48 hours before the objection is heard if the objection is allowed under sec. 70.47(3)(a), Wis. Stat., that person provides to the clerk of the board of review notice as to whether the person will ask for removal of a member of the board of review and, if so, which member, and provide a reasonable estimate of the length of time the hearing will take.

Notice is hereby given May 3, 2019

Stephanie A Larsen, Clerk
Town of Milltown