

**NOTICE OF MEETING OF BOARD OF REVIEW
CITY OF FENNIMORE, GRANT COUNTY, WI**

Thursday, May 31, 2018 beginning at 3:00 p.m. until adjournment

State of Wisconsin)
Grant County) ss.
City of Fennimore)

Public Notice is hereby given that the Board of Review for the City of Fennimore, Grant County, Wisconsin will meet at the Memorial Building Council Chambers, 860 Lincoln Avenue, Fennimore, WI on **Thursday, May 31, 2018, and beginning at 3:00 p.m.** until adjournment, for the purpose of reviewing and examining the assessment roll of real and personal property in said City of Fennimore and all sworn statements and valuations of real and personal property therein, and of correcting all errors in said roll, whether in description of property or otherwise, and to perform such other duties imposed by law.

Taxpayers may appear at this meeting and examine the assessment roll, sworn statements, and valuations and be heard in relation thereto.

Dated this 11th day of May, 2018.

Misty D. Molzof, Clerk

**PUBLIC NOTICE
BOARD OF REVIEW MEETING
CITY OF FENNIMORE**

Public Notice is hereby given that the **Board of Review** for the City of Fennimore, Grant County, Wisconsin will meet in the Council Chambers of the Memorial Building, 860 Lincoln Avenue, Fennimore, WI on **Thursday, May 31, 2018 beginning at 3:00 pm** until adjournment for the following purposes:

1. To receive the assessment roll and sworn statements from the Clerk.
2. To examine the assessment roll of real and personal property therein and correct all errors in said roll whether in description of property or otherwise.
3. To allow taxpayers to appear and examine the assessment roll and other assessment data.
4. The schedule for hearing each written objection that it receives during the meeting or that it received prior to the first meeting.
5. To hear any written objections if the Board gave notice of the hearing to the property owner and the Assessor at least 48 hours before the beginning of the scheduled meeting or if both the property owner and the Assessor waive the 48-hour notice requirement.

Please be advised of 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 or to conduct an exterior view of the real or personal property being viewed. (Wis. Stats, 70.47(7)(aa)).
2. 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 that person's objection except at session of the Board. (Wis. Stats, 70.47(7)(ac)).
3. The Board of Review may not hear an objection to the amount or 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 a written objection, the Board shall waive that requirement during the first two 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 two hours of the first scheduled meeting.
4. 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 two 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 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 will require objections in 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 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. 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 48 hours before the objection is heard if the objection is allowed under Wis. Stats 70.47(3)(a), that person provides to the Clerk of the Board of Review notice as to whether the person will ask for the removal under (6m)(a) and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take. (Wis. Stats 70.47 (7)(ad)).
6. When appearing before the Board, the 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. (Wis. Stats, 70.47(7)(ae)).
7. No person may appear before the Board of Review, testify to the Board 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 the person supplies the Assessor with all of the information about income and expenses, as specified in the Assessor's manual under s. 73.03(2a) of Wis. Stats., that the Assessor requests. The City of Fennimore ordinance provides for the confidentiality of the information about income and expenses that is provided to the Assessor under this paragraph which provides exceptions for persons using the information in the discharge of duties imposed by law or the duties of their officers or by order of a court. The information that is provided under this paragraph is not subject to the right of inspection and copying under s. 19.35 (1) unless a court determines before the first meeting of the board of review that the information is inaccurate. (Wis. Stats, 70.47(7)(af)).
8. 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, in its

discretion, has determined to grant a property owner's or their representatives' request to testify under oath by telephone or written statement.

Objection forms may be picked up at the City Clerk's office during regular office hours, Monday through Friday, from 8:30 am to 4:30 pm.

Misty D. Molzof, City Clerk

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