

## **NOTICE OF BOARD OF REVIEW TOWN OF WESTPORT**

NOTICE IS HEREBY GIVEN that the Board of Review for the Town of Westport shall hold its initial meeting on Wednesday, May 31, 2017, commencing at 9:00 a.m. in the Community Meeting Room of the Kennedy Administration Building, 5387 Mary Lake Road, Westport, WI.

Please also be advised of the following requirements:

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 view such property.

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.

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 because the person has been granted a waiver of the 48-hour notice of an intent to file a written objection by appearing before the Board during the first two (2) hours of the meeting and showing good cause for failure to meet the 48-hour notice requirement and files a written objection, that person provides to the Clerk of the Board of Review notice as to whether the person will ask for removal of any Board members and, if so, which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.

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 the 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 the 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 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.

When appearing before the Board, 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.

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; unless the person supplies to the Assessor all of the information about income and expenses, as specified in the manual under Section 73.03(2a), Wis. Stats., that the Assessor requests. The Town shall provide by ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under this paragraph and shall provide exemptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The information that is provided under this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wisconsin State Statutes 19.35(1) WI stats.

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.

Anyone wishing to file an objection must contact the Town Clerk to complete and submit the required objection form supplied by the Town,

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