

## **NOTICE: TOWN OF MENOMINEE**

### **Open Book and Board of Review**

NOTICE IS HEREBY GIVEN that pursuant to Sec. 70.45 of WI Statutes the Town of Menominee assessment roll for the year 2020 will be open for examination (**Open Book**) on August 10, 2021 **from 4:00 p.m. to 6:00 p.m.** by **Telephone Open Book Appointments Only**. To set up an Open Book telephone appointment log on to [www.accurateassessor.com](http://www.accurateassessor.com) and click on the online appointments link on top of the screen. The Open Book Session allows review of assessment records to Town of Menominee property owners. At this Open Book session objection forms will be available if you chose to file an objection regarding your assessment, which will be heard at the Board of Review. Objection forms must be filed at least 48 hours before the Board of Review with the Town Clerk. It is recommended that you speak with the Assessor before filing the Objection. The Town's assessor (Accurate Appraisal, LLC) will be available at the Open Book session.

### **NOTICE: TOWN OF MENOMINEE, BOARD OF REVIEW.**

Notice is hereby given that the **Board of Review for the Town of Menominee**, Menominee County, Wisconsin, shall hold its meeting on **August 30, 2021 beginning at 5:00 p.m.**, at Menominee County Courthouse. (Lower level)

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 will 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 the property.
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 the person's objection, except at a session of the board.
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 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 the requirement during the first 2 hours of the board's first scheduled meeting, and the board may waive the 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 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. 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 the 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 the 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 aggregated valuation of the land and improvements to that land, but no person who owns land and improvement to that land may object only to the valuation of that land or only to the valuation of improvement to that land. No person may be allowed in any action or proceedings to question the amount of 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 the property. The requirement that objections be in writing may be waived by express action of the board.
5. When appearing before the board of review the objection 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.
6. 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 the person supplies the assessor with all the information about income and expenses, as specified in the assessor's manual under s.73.03(2), Wis stats., that the assessor request. The information that is provided under this paragraph, unless a court determined that is it inaccurate, is not subject to the right of inspection and copying under s.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, 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 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 s.70.47(3)(a) Wis. Stats. that person provides to the clerk of the board of review and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.

Notice is hereby given this 23<sup>th</sup> day of June 2021.

Laure Pecore, Town of Menominee Clerk