

## **NOTICE OF THE BOARD OF REVIEW**

TOWN OF LaFOLLETTE

BURNETT COUNTY

NOTICE IS HEREBY GIVEN that the Board of Review for the Town of LaFollette of Burnett County shall hold its first meeting on the 30 day of June, 2022, from 7:00pm to 9:00pm at the LaFollette Town Hall.

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 property if the person has refused a reasonable written request by certified mail of the assessor to view such 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 the amount of the assessment unless, at least 48 hours before the board's first 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 the requirement during the first 2 hours of the board's first scheduled meeting, and the board may waive 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 scheduled 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 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 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 improvements to that land. NO person may be allowed in any action or proceeding 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 that person's property liable to assessment in the district and the value of property. The requirement that the objections be in writing may be waived by express action of the board.

5. When appearing before the Board of Review the person shall specify, in writing, the person's estimate value of the land and of the improvements that are 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 subject 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 all the information about income and expenses, as specified in the Assessor's manual under Sec. 73-03(2a) of Wi. Statutes, that the Assessor request. The Town of LaFollette has an ordinance for the confidentiality of information about income and expense that is provided to the Assessor under the paragraph which provides exceptions to 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 a court determined that it is inaccurate, is not subject to the right of inspection and copying under Sec.19.35 (1) WI. Statutes.

7. The board shall hear upon oath, by telephone, all ill or disabled persons who present to the Board a letterform a physician, surgeon or osteopath that confirms their illness or disability. No other persons may testify by telephone.

8. No person may appear before the board of review, to 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), WI statutes, that person provides clerk of the board of review notice as to whether the person will ask for the removal of a member of the boards for review and , if so, which member, and provide a reasonable estimate of the length of time the hearing will take.

Notice is hereby given this 25th day of May 2022

Respectfully Submitted,  
Town of LaFollette  
Ashley Grover, Clerk