## Town of Emmet Notice of Open Book and Board of Review

## **Notice of Open Book**

The Town Assessor, Phyllis Westenberg, will be conducting Open Book on Wednesday, May 29th, 2019 from 5:00 PM to 7:00 PM at the Emmet Town Hall, W6777 Second Street Rd, Watertown, WI. This is the time for any property owner with questions about their assessment to meet with the Assessor.

## **Notice of Board of Review**

NOTICE IS HEREBY GIVEN THAT THE Board of Review for the Town of Emmet, Dodge County, Wisconsin, shall hold its meeting on Wednesday, June 5th, 2019 from 5:00 PM -7:00 PM at the Emmet Town Hall, W6777 Second Street Rd, Watertown, WI.

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

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 of such property being assessed.

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. Open book shall occur no less than 7 days prior to the board of review.

No person may appear before the Board of Review, testify to the Board by telephone or contest the amount of assessment unless, at least 48 hours before the 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 hours of the meeting and showing good cause for failure to meet the 48-hour notice requirement and files a written objection, that the 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.

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 the estimate.

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.

Notice is hereby given this 29<sup>th</sup> day of April, 2019 Deb Carlson – Town of Emmet Clerk