

Notice of Town of Plover Annual Board of Review

Monday, May 3rd, 5:00 p.m. – 7:00 p.m.

Plover Town Hall, 180771 County Road Z, Birnamwood, WI 54414

Notice is hereby given that the Town of Plover Board of review will meet to consider objection notices filed and, if applicable, order/schedule hearings, whereby sworn testimony from property owners objecting to their property assessments will be taken pursuant to Sec. 70.47(1) of the Wis. Statutes.

Notice is hereby further given that pursuant to Section 70.45 of the Wis. Statutes, the Assessment Rolls of the Town of Plover will be completed and open for public examination on Tuesday, April 20, 2021, from 2:00 p.m. – 5:00 p.m., at the Plover Town Hall.

Objection form(s) for Real Property Assessment and/or for Personal Property Assessment may be obtained from the Village Clerk by calling (715) 581-4603 or by e-mail at vparkerplover@gmail.com. **Intent to file objections must be filed with the Clerk at least 48 hours prior to the Board of Review Meeting (by 5:00 p.m., Saturday, May 1, 2021) of the Board of Review.** A waiver to the 48-hour notice may be granted by the Board of Review during the meeting, if the applicant shows good cause for the failure to meet the 48-hour notice requirement.

Be advised of the following requirements pursuant to Wis. Stats. 70.47(7):

Sec. 70.47(7)(aa), Wis. Stats. provides that the BOR may deny a hearing to a property owner who does not allow the assessor to complete an exterior view. However, the Wisconsin Supreme Court expressed due process concerns regarding a similarly worded statute in *Milewski v. Town of Dover*, 2017 WI 79, 377 Wis. 2d 38, 899 N.W.2d 303. It is DOR's recommendation to allow a BOR hearing even if the property owner denied an interior or exterior view. The lack of access to view, and the credibility of evidence offered can be managed as an evidentiary issue at a BOR hearing, rather than denying access to the BOR.

After the first BOR meeting and before the BOR's final adjournment, no person who is scheduled to appear before the BOR may contact, or provide information to, a member of the BOR about that person's objection except at a BOR session.

No person may appear before the BOR, testify to the BOR by phone or contest the amount of any assessment unless, at least 48 hours before the first meeting of the BOR or at least 48 hours before the objection is heard if the objection is allowed under sub. (3)(a), that person provides to the BOR clerk a notice as to whether the person will ask for removal under sub. (6m) 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 BOR, the person must specify in writing, his or her estimate of the land value and improvements that he or she is objecting and the person must specify the information that he or she used to arrive at that estimate.

No person may appear before the BOR, testify to the BOR by phone or object to a valuation; if that valuation was made by the assessor or the objector using the income method; unless no later than seven days before the first meeting of the BOR the person supplies to the assessor all of the information about income and expenses, as specified in the manual under sec. 73.03(2a), Wis. Stats., that the assessor requests. The municipality or county 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 exceptions 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 is not subject to the right of inspection and copying under sec. 19.35(1), Wis. Stats., unless a court determines before the first meeting of the BOR that the information is inaccurate.