NOTICE OF THE BOARD OF REVIEW FOR THE VILLAGE OF WEBSTER

NOTICE IS HEREBY GIVEN that the Board of Review for the Village of Webster, Burnett County, Wisconsin, will be held on Monday, June 5, 2023, at the Webster Community Center, 7421 Main Street West, Webster, Wisconsin, from 3:00 p.m. to 5:00 p.m.

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 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.
- 3. The board of review may not hear an objection to the amount of valuation of property unless, at least 48 hours before the board's first scheduled meeting, the objector provides to the board's clerk written or oral notice of an intent to file an objection, the board shall waive that requirement during the first two hours of the board's first scheduled meeting, and 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 five 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 two hours of the first scheduled meeting.
- 4. Objections to the amount of valuation shall first be made in writing and filed with the clerk of the board of review within the first two 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 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 included 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 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 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 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 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.
- 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 to the assessor with all the information about income and expenses, as specified in the manual under §73.03(2a), that the assessor requests. The Village of Webster has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph that provides exceptions for persons using information in the discharge of duties of their office or by order of the 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 §19.35(1).
- 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 shall 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 §70.47(3)(a), that the person provides to the clerk of the board of review notice as to whether the person will ask for the removal of a member of the board of 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 17th day of May, 2023.

Respectfully Submitted, Debra J Doriott-Kuhnly, Village Clerk/Treasurer