

**NOTICE OF BOARD OF REVIEW AND
OPEN BOOK EXAMINATION
City of Markesan**

NOTICE IS HEREBY GIVEN that the Open Book for examination of the assessment roll for the City of Markesan will be held Tuesday, April 14, 2020, from 5:30 am to 7:30 pm at City Hall, 150 S. Bridge Street, Markesan, WI.

NOTICE IS FURTHER GIVEN that the Board of Review for the City of Markesan shall hold its meeting on Tuesday, May 12, 2020, from 4:30 pm to 6:30 pm at City Hall, 150 S. Bridge Street, Markesan, WI. Anyone wishing to file an objection to their assessment should contact the City Clerk-Treasurer to complete and submit the required objection form prior to appearing before the Board of Review.

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

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.
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 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 that requirement during the first 2 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 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 as noted in #3. The Board may require objections 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 aggregate valuation of the land and improvements, but no person may object only to the valuation of that land or only to the valuation of the improvements. The objecting person shall specify in writing the person's estimate of the value of the land and improvements and specify the information that the person used to arrive at that estimate. No person may be allowed, in any action or proceedings, to question the 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 that property. The requirement that objections be in writing may be waived by express action of the Board.
5. 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 all of the information about income and expenses, as specified in the manual under Wis. Stats. 73.03(2a), that the Assessor requests. The City of Markesan has an ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under this paragraph that provides exemptions 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, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wisconsin State Statutes 19.35(1).
6. 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.
7. 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 Wis. Stats. 70.47(3)(a), that 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 provides a reasonable estimate of the length of time the hearing will take.

Notice is hereby given this 26th day of March, 2020

Elizabeth Amend
Clerk-Treasurer

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