

STATE OF WISCONSIN
Town of Lake Mills
Jefferson County

NOTICE Open Book & Board of Review

OPEN BOOK: Pursuant to s.70.45, Wis. Stats. The Town of Lake Mills 2014 Assessment roll will be open for examination on the **13th of May, 2014 from 4pm to 6pm**, at the Town of Lake Mills Town Hall, 1111 South Main Street, Lake Mills, WI 53551. Instructional material about the assessment, how to file an objection, and Board of Review procedures under Wisconsin law will be available at that time. No appointment is necessary.

BOARD OF REVIEW: The Town of Lake Mills Board of Review shall hold its first meeting on **June 4, 2014 from 6:00 p.m. to 8 p.m** at the Town of Lake Mills Town Hall, 1111 South Main Street, Lake Mills, WI 53551. Please call the Town Clerk to schedule an appointment (required) 920-648-5867.

Please be advised of the following requirements and procedures according to Wis. Stats. 70.47(7).

1. No person will 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 the 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. No person may appear before the Board of Review, testify to the Board of Review by phone or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board of Review or at least 48 hours before the objection is heard if the objection is allowed under sub. (3) (a), that person provides to the Board of Review 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.
5. When appearing before the Board of Review, the objecting 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.
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 the assessor all the information about income and expenses, as specified in the assessor's manual under s. 73.02 (2a), Wis. Stats., that the assessor requests. The Town of Lake Mills 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 imposed by law or the duties of their officer 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 s. 19.35 (1), Wis. Stats.
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.

Notice is hereby given this 21th day of April, 2014.

Sarah FitzGibbon, Town Clerk