

# **TOWN OF LOWELL, DODGE COUNTY, WI PUBLIC NOTICE**

## **OPEN BOOK**

**NOTICE IS HEREBY GIVEN:** Pursuant to s. 70.45, Wis. Stats. the assessment roll for the Year 2018 assessment will be open for examination on Tuesday, April 16, 2019, at the Lowell Town Office Building, W8906 W. O'Sixteen Road from 3:30 to 5:30 p.m. Instructional material about the assessment and Board of Review procedures will be available at that time for information on how to file an objection and the Board of Review procedures under Wisconsin Law.

## **BOARD OF REVIEW**

**NOTICE IS HEREBY GIVEN:** that the Board of Review for the Town of Lowell of Dodge County shall hold its first meeting on Tuesday, May 21, 2019 from 3:30 to 5:30 p.m. at the Lowell Town Office Building, W8906 W. O'Sixteen Road, Reeseville, Wisconsin for the purpose of calling the Board of Review into session during the forty-five day period beginning on the 4<sup>th</sup> Monday of April, pursuant to s. 70.47(1), Wis. Stats.

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 enter onto property to conduct an exterior view of such property being assessed.

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 that person's objection except at a session of the Board.

3. 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 Board's first scheduled meeting, or at least 48 hours before the objection is heard if the objection is allowed under sec.70.47(3)(a), that person provides to the clerk of the board of review notice as to whether the person will ask for removal under sec.70.47(6m)(a) and if so which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.

4. 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 that estimate.

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; unless the person supplies the Assessor all of the information about income and expenses, as specified in the manual under Sec. 73.03(2a), 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, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under s.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.

**Susan L. Caine, Clerk**

**Town of Lowell, Wisconsin, Dodge County**

Posted at Town Office Building, Sam's Amoco, State Bank of Reeseville & [www.townoflowell.com](http://www.townoflowell.com)