

# **NOTICE THAT ASSESSMENT ROLL FOR THE TOWN OF GENESEE, WAUKESHA COUNTY, WISCONSIN, IS AVAILABLE FOR EXAMINATION AND OPEN BOOK, AND NOTICE OF MEETING OF BOARD OF REVIEW**

NOTICE IS HEREBY GIVEN that, pursuant to Wis. Stats. § 70.45, the assessment roll for the Town of Genesee will be open for inspection starting on July 5, 2023 at the Genesee Town Hall from 8:00 a.m. to 4:30 p.m., Monday through Friday.

NOTICE OF OPEN BOOK: Town Assessor, Jud Schultz, will be available to answer questions from Genesee residents on Thursday, July 20, 2023, from 4:00 p.m. to 6:00 p.m. at the Genesee Town Hall, S43W31391 HWY 83, Genesee Depot, WI. It is strongly recommended that residents wishing to appear before the Board speak with the Assessor before filling out an Objection Form. These forms may be obtained in the Town Clerk's Office between the hours of 8:00 a.m. and 4:30 p.m. Monday through Friday and it would be appreciated if they are filed in the Clerk's Office by July 17, 2023. 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.

NOTICE IS ALSO HEREBY GIVEN that the Board of Review for the Town of Genesee will hold its first meeting at the Genesee Town Hall S43W31391 HWY 83, Genesee Depot, WI., at 4:00 p.m. on Thursday, July 27, 2023, for the purpose of hearing and adjusting complaints pertaining to the assessments for the year of 2023.

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

1. 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. Open book shall occur no less than 7 days prior to the Board of Review.
2. 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 of Review'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 of Review shall waive that requirement during the first 2 hours of the Board of Review's first scheduled meeting, and the Board of Review may waive that requirement up to the end of the 5<sup>th</sup> 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.
3. 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 of Review's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the Board of Review may waive that requirement up to the end of the 5<sup>th</sup> 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 of Review may require objections to the amount or valuation of property to be submitted on forms approved by the Department of Revenue, and the Board of Review 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 that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the valuation of 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 of Review, 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.
4. When appearing before the Board of Review, 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 of Review 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 with all the information about income and expenses, as specified in the Assessor's Manual under Wis. Stat. § 73.03(2a), that the assessor requests. The Town of Genesee 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 office 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 Wis. Stat. § 19.35(1).
6. The board shall hear upon oath, by telephone, all ill or disabled persons who present to the Board of Review 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 of Review by telephone 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 Wis. Stats. § 70.47 (3) (a), that person provides notice to the clerk of the Board of Review as to whether the person will ask for removal of a member of the Board of Review and, if so, which member, and reasonable estimate of the length of time that the hearing will take.
8. 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 the real or personal property being assessed.