

MEETING NOTICE – TOWN OF GREENVILLE - BOARD OF REVIEW

Town of Greenville Board of Review will meet on May 14, 2018, 6:00 p.m. at Town Hall for the purpose of calling the Board of Review into session during the forty-five-day period beginning on the 4th Monday of April, pursuant to § 70.47(1) of Wis. Statutes.

Due to the fact the assessment roll will not be completed, the Board of Review will adjourn until the 30th day of August, 2018 at 4:00 p.m., which will be held in the Board Room of Greenville Town Hall. The board will be in session until at least 6:00 p.m.

Pursuant to § 70.45 of Wis. Statutes the assessment roll for the Year 2018 assessment will be open for examination and the assessor shall be available on July 23, 2018 from 12 pm to 7 pm and July 24, 2018 from 9am to 3pm.

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.

NOTE: All property owners receiving a change in valuation will be mailed a Notice of 2018 Assessed Valuation of their property, as required, by section 70.365 of the WI Stats.

Persons wishing to appear before the board must file an Objection Form with the Town Clerk. Forms and instructions are available at the Town Clerk's office. Persons are encouraged to discuss their objections with the Town Assessor, Accurate Appraisal, prior to their appearance at the board meeting. To discuss your assessment value with the Assessor prior to the Board of Review, call 920-749-8098. Appointments to appear before the Board of Review can be made with the Town Clerk by calling the Town Clerk's Office at 920-757-5151 ext. 1100. Objection forms are also available at the Town Clerk's Office which, should be submitted to the Town Clerk 48 hrs. prior to the Board of Review.

Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the board per §70.47:

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'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.
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's first scheduled meeting, except that, upon evidence of extraordinary circumstances, 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. 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 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, 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 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.
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 with all the information about income and expenses, as specified in the assessor's manual under s. 73.03 (2a), Wis. stats., that the assessor requests. Pursuant to sec. 70.47(7)(af) and Town of Greenville Ordinance, information that is provided to the Town's assessor shall be held by the assessor on a confidential basis, except, however, that said information may be revealed to and used by persons in the discharge of duties imposed by law, or pursuant to an order of a court of competent jurisdiction. Income and expense information provided to the Assessor under Section 70.47(7)(af), unless a court determines that it is inaccurate, is, per Section 70.47(7)(af), not subject to the right of inspection and copying under Section 19.35(l), Wis. Stats.
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 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 s.70.47 (3) (a), Wis. stats., 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.

Wendy Helgeson, Town Clerk
April 3, 2018

RUN: April 6, 2018