



## **NOTICE OF OPEN BOOK FOR THE TOWN OF CEDARBURG**

**NOTICE IS HEREBY GIVEN** that pursuant to Sec. 70.45 of Wis. Statutes, the Town of Cedarburg assessment roll for the Year 2018 assessment will be open for examination (the "**Open Book**") on April 11, 2018, at the address of the Town Hall located at 1293 Washington Avenue, Town of Cedarburg, Wisconsin, from 10:00 a.m. to 12:00 p.m. Instructional material about the assessment, how to file an objection, and board of review procedures under Wisconsin law will be available at that time.

Notice is hereby given this 27<sup>th</sup> day of March, 2018, by:

Eric Ryer  
Assistant Administrator/Clerk

## **NOTICE OF MEETING OF BOARD OF REVIEW FOR THE TOWN OF CEDARBURG**

**NOTICE IS HEREBY GIVEN** that the board of review for the Town of Cedarburg, Ozaukee County, Wisconsin, shall hold its first meeting on May 7, 2018, from 6:00 p.m. to 8:00 p.m. at the Town Hall located at 1293 Washington Avenue, Town of Cedarburg, Wisconsin, for the purpose of reviewing and examining the assessment roll of real and personal property in said Town. Those wishing to be heard and reviewed who apply by phone, fax or email should apply no later than 48 hours before the board of review. Objections made in person to the Town Hall will only be accepted until 4:30 p.m. on Friday, May 4, 2018. Objection forms can be obtained at the Town Hall, Monday-Friday from 8:00 a.m. - 4:30 p.m. Eric Ryer, Asst. Administrator/Clerk, will assign an appointment time upon receipt of a completed form.

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 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. 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.
5. 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.
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 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.
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.
8. 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 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.

Notice is hereby given this 27<sup>th</sup> day of March, 2018, by:

Eric Ryer  
Assistant Administrator/Clerk