

# **NOTICE OF THE BOARD OF REVIEW and OPEN BOOK TOWN OF CRESCENT, ONEIDA COUNTY**

**NOTICE IS HEREBY GIVEN** that pursuant to Wis. Stats., 70.45 the **Open Book of the Assessment Roll** for the Town of Crescent, of Oneida County, will be held on **Friday, May 27<sup>th</sup>, 2022, from 4:00 p.m. until 6:00 p.m.** at the Town of Crescent Town Hall located at 3231 Golf Course Road, Rhinelander, Oneida County, Wisconsin. This is an opportunity for the taxpayers to examine and discuss their assessments with the Town Assessor. 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 OF THE BOARD OF REVIEW TOWN OF CRESCENT**

**NOTICE IS HEREBY GIVEN** that the Board of Review for the Town of Crescent, Oneida County shall hold its first meeting on the 6<sup>th</sup> day of June 2022 from 4:00 p.m. to 6:00 p.m. located at the Town Hall, 3231 Golf Course Road, Rhinelander, WI.

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 enter onto property to conduct an exterior view of the real or personal 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 the person's objection except at a Board of Review session.
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 such 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 shall 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 or 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 no later than 7 days before the first meeting of the Board of Review the person supplies the assessor all of the information about income and expenses as specified in the assessor's manual under s. 73.03(2a) of the Wis. stats., that the assessor requests. The Town of Crescent 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 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 before the first meeting of the Board of Review, that it is inaccurate, is not subject to the right of inspection and copying under s. 19.35 (1) of Wis. stats.
7. Before the Board of Review can consider a request from a property owner or the property owner's representative to testify by telephone or submit a sworn written statement, the owner must first complete and file with the clerk of the Board of Review the following documents: a) a timely notice of Intent to Appear, b) a timely Objection Form of Real Property Assessment (PA-115A), c) a fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (PA-814). Such requests must be filed with the clerk of the Board of Review within the first 2 hours of the first scheduled meeting. If the owner fails to file the documents as required, the Board of Review will not consider the request.
8. 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 s. 70.47(3)(a), Wis. Stats. that person provides to the Board of Review clerk a notice as to whether the person will ask for removal under s. 70.47(6m), Wis. Stats. and if so which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.

**Notice is hereby given this 18th day of May, 2022**

**Tracy Hartman, Clerk Town of Crescent**

**Posted: Town Hall and Town Website**