

## **2020 Town of Polk's Open Book & Board of Review**

**NOTICE IS HEREBY GIVEN:** Pursuant to s. 70.45, Wis. Stats. the Assessment Roll will be available for examination during regular business hours (7:30 a.m. – Noon, Monday, Wednesday and Thursday and 2:30 pm – 7:00 pm Tuesday) from Monday, April 13, 2020 through the date of the Board of Review on May 13, 2020.

**PLEASE NOTE:** Due to the COVID-19 health crisis, please contact the Town Clerk, Sandra Rotar if you would like to examine the Assessment Role in Person. Otherwise a PDF copy of the Assessment Role is available upon request.

### **Open Book:**

April 20, 2020 from Noon to 2:00 PM. Open Book will be via phone or email ONLY due to COVID-19 virus restrictions known at present. Call Ray Koscak or Eric Feavel at 262-253-1142 or email the assessor any time before the end of the Open Book to: [Ray@wi-assessor.com](mailto:Ray@wi-assessor.com) or [Eric@wi-assessor.com](mailto:Eric@wi-assessor.com)

Instructional material will be provided at the open book to persons who wish to object to valuations under s70.47, Wis. Stats.

### **Board of Review: Wednesday, May 13, 2018 from 1:00 pm – 3:00 pm.**

Pursuant to s.70.47(2) Wis. Stats, please be advised of the following procedural requirements if wishing to appear before the Board of Review.\*

\*No person shall be allowed to appear before the Board of Review to testify by telephone or in person to contest the amount of assessment or real or personal property if the person has refused a reasonable written request by certified mail of the assessor to enter onto the property to conduct an exterior view such property being assessed.

After the first meeting of the board or 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.

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 of Review, or 48 hours before the objection is heard if the objection is allowed under sec. 70.47 (3)(a), that 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.

When appearing before the Board, the person shall specify in writing, the person's estimate of the value of the land and improvements that are the subject of the person's objection, and specify the information that the person used to arrive at that estimate.

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 Section 73.03(2a), that the assessor requests. The Town of Polk has an ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under this paragraph, which provides exemptions for persons using 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 determined that it is inaccurate, is not subject to the right of inspection and copying under Section 19.35(1) of the Wisconsin Statutes.

The Board shall hear upon oath, all persons testifying 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.

Sandra J. Rotar, Clerk.

*Published in the West Bend News; Posted in three places within the Town of Polk, and on the Town's website.*