## TOWN OF HARMONY AND TOWN OF MILTON

## **BOARD OF REVIEWS**

NOTICE IS HEREBY GIVEN that the Board of Reviews of the Towns of Milton and Harmony will be called to order for the purpose of reviewing and examining the assessment roll of real estate property in their respective towns, to correct all errors in the roll and to perform such other duties imposed by law at the date and times listed:

Town of Milton Town of Harmony

Thursday, May 28, 2015 Wednesday, June 3, 2015

6:00 p.m. – 8:00 p.m. 7:00 p.m. – 9:00 p.m.

Milton Town Hall Harmony Town Hall

23 First St. 440 N US Hwy 14

Milton WI 53563 Janesville WI 53546

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

No person shall be allowed in any action or proceedings to question the amount of valuations of property before the Board of Review, to testify to the Board by telephone, to submit sworn written statements, 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 such property.

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.

No person may appear before the Board of Review, testify to the Board by telephone or contest the amount of assessment unless, at least 48 hours before the first meeting of the Board, the objector provides to the board's clerk written or oral notice of an intent to file an objection. If the objection is allowed because the person has been granted a waiver of the 48-hour notice of an intent to file a written objection by appearing before the Board during the first two hours of the first meeting and showing good cause for failure to meet the 48-hour notice requirement and files a written objection, that the person provides to the Clerk of the Board of Review notice as to whether the person will ask for removal of any Board members 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 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.

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 all the information about income and expenses, as specified in the Assessor's manual under Sec. 73.03(2a) of Wis. Statutes, that the Assessor requests. 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 Sec. 19.35(1) of Wis. Statutes.

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.

Notice is hereby give this 27<sup>th th</sup> day of April, 2015

Sandy Kunkel, Town of Milton Clerk and Lisa Tollefson, Town of Harmony Clerk

POSTED: Town of Milton 4-27-15