



STATE OF WISCONSIN  
City of Adams  
Adams County

**\*\* THE 2015 ASSESSMENT ROLL HAS BEEN FINALIZED \*\***

OFFICIAL NOTICE OF 2015 OPEN BOOK AND BOARD OF REVIEW DATES

NOTICE IS HEREBY GIVEN that pursuant to Section 70.45 of Wis. Statutes, the Assessment Roll of the City of Adams will be completed and open for public examination on October 13, 2015 in the office of the City Clerk in the City Municipal Building, 101 North Main Street, Adams, Wisconsin.

**OFFICIAL NOTICE OF OPEN BOOK** – October 20, 2015 at 9:00 a.m. to 1:00 p.m. The Assessor will be present and available to answer questions regarding property assessments. In addition, instructional information and objections forms will be available during this time. These documents will assist property owners in the event they find it necessary to schedule a hearing before the Board of Review.

**OFFICIAL NOTICE OF BOARD OF REVIEW** – The City of Adams Board of Review did meet on May 18, 2015 5:30 p.m. in the Council Chambers of the City Municipal Building, 101 N. Main Street, for the purpose of calling the Board of Review into session during the 30-day period beginning on the 2nd Monday of May, pursuant to § 70.47 (1), Wis. Stats.

As the assessment roll is not completed at this time, it is anticipated that the board of review will be adjourned until October 20, 2015 1:00 p.m.

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. The City of Adams has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph that provides exceptions for persons using information in the discharge of duties imposed by law or the duties of their officer 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 s. 19.35 (1), Wis. stats.
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 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.
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.

Janet L. Winters, CMC, WCMC, CMTW  
Clerk/Treasurer, Board of Review Clerk

Allow a property owner to appeal by telephone or to submit written statements for the objection, under oath, instead of appearing in person at the BOR hearing.

The following form must be completed, [PA-814 - Request to Testify by Telephone or Submit a Sworn Written Statement at the Board of Review \(BOR\)](#).

Postpone and reschedule a BOR hearing as it relates to a property *once per session*, at the request of the property owner.

Waive the BOR hearing and allow the property owner an appeal directly to the circuit court.

The following form must be completed, [PA-813 - Request for Waiver of Board of Review \(BOR\) Hearing](#).

**To access property owner objection rights, forms, WI State Statues and a guide for property owners, please go to the Wisconsin Department of Revenue website at <https://www.revenue.wi.gov/municipalities/boardofreview.html>**

*Notes: Publish this notice as a class 1 notice under chapter 985, Wis. stats.*

*Post this notice in at least 3 public places in the City.*

*Post this notice on the door of the City Municipal Building.*

*(All 3 types of notice are required pursuant to s. 70.47 (2), Wis. stats.)*

*The Board of Review must meet for a minimum of 2 hours at its first session.*

*Department of Revenue has created form PA-814 for requesting to testify by phone or written statement.*