

## **Notice of Open Book and Board of Review (BOR)**

### **State of Wisconsin, Village of Oostburg, Sheboygan County**

Pursuant to Wis. Stat. 70.45, the assessment roll for the Year 2022 assessment will be open for examination on **Tuesday, April 19, 2022, from 1:00 p.m. to 3:00 p.m.** at the Oostburg Municipal Building, 1140 Minnesota Avenue. The assessor from Associated Appraisal will be available at this time. Instructional material will be provided at Open Book to persons who wish to object to valuations under Wis. Stat. 70.47.

**NOTICE IS HEREBY GIVEN** that the Board of Review (BOR) for the Village of Oostburg of Sheboygan County shall hold its meeting on Thursday, May 26, 2022, from 3:00 p.m. to 5:00 p.m. at the Municipal Building, 1140 Minnesota Avenue, Oostburg.

Anyone wishing to file an objection must contact the Village Clerk-Treasurer Office at (920) 564-3214 to complete and submit the required objection form prior to appearing before the BOR.

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

1. After the first meeting of the BOR and before the BOR's final adjournment, no person who is scheduled to appear before the BOR may contact or provide information to a member of the Board about the person's objection, except at a session of the Board.
2. The BOR may not hear an objection to the amount or valuation of property unless, at least 48 hours before the BOR's first scheduled meeting, the objector provides to the 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 BOR shall waive that requirement during the first 2 hours of the BOR's first scheduled meeting, and the BOR 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 BOR during the first 2 hours of the scheduled meeting.
3. Objections to the amount or valuation of property shall first be made in writing and filed with the Clerk within the first 2 hours of the BOR's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the BOR 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 BOR may require objections to the amount or valuation of property to be submitted on forms approved by the Wisconsin Department of Revenue, and the BOR 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 BOR in support of the objections and made full disclosure before the BOR, 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 BOR.
4. When appearing before the BOR, 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.
5. No person may appear before the BOR, testify to the BOR 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 with all the information about income and expenses, as specified in the Assessor's Manual under Wis. Stat. 73.03(2a). The Village of Oostburg 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 the 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 in this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. 19.35(1).
6. The BOR shall hear upon oath, by telephone, all ill or disabled persons who present to the BOR a letter from a physician assistant, or advanced practice nurse prescriber certified under Wis. Stat. 441.16(2), "that confirms their illness or disability." No other persons may testify by telephone unless the BOR, 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.
7. No person may appear before the BOR, testify to the BOR by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the BOR, or at least 48 hours before the objection is heard if the objection is allowed under Wis. Stat. 70.47(3)(a), that person provides notice to the BOR Clerk as to whether the person will ask for a removal of a member of the BOR and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.

Notice is hereby given this 14th day of April 2022 by:

Amy S. Wilterdink  
Clerk/Treasurer