

NOTICE OF TOWN OF KINNICKINNIC BOARD OF REVIEW

NOTICE IS HEREBY GIVEN that the **first meeting** of the 2024 Board of Review of the Town of Kinnickinnic will be:

**TOWN OF KINNICKINNIC: Tuesday, May 21, 2024 – 5:00 p.m. to 7:00 p.m.
AT THE TOWN HALL, 1271 County Road J, River Falls, WI 54022
Nicky Thompson, Town Clerk, 715-425-8082**

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

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 meeting, the objector provides to the Board's Clerk written or oral notice of intent to file an objection. It is possible this requirement can be waived upon timely application to the Board of Review (Wis. Stat. 70.47(7)(a)).

Objections to the amount or valuation of property shall be made in writing and filed with the Clerk of the Board of Review prior to or within the first two (2) hours of the Board's first scheduled meeting. This requirement may be waived upon timely application to the Board of Review and submittal of sufficient evidence of extraordinary circumstances. Objections shall be made on a form approved by the Department of Revenue, and such form shall be filled out completely, including the owner's stated valuation for the property in question. Failure to timely complete the form in its entirety will result in dismissal of the objection.

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.

The Board of Review shall hear upon oath, by telephone, all ill or disabled persons who present to the Board of Review a letter from a physician, surgeon or osteopath that confirms their illness or disability. No other person may testify by telephone unless the Board of Review 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.

No person may appear before the Board of Review, testify to the Board by telephone or contest the amount of the 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 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 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 of Review, 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 the estimate.

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 the person supplies the Assessor all the information about income and expenses, as specified in the Assessor's manual under Section 73.03(2a) of Wis. Statutes, that the Assessor requests. An ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under this paragraph which provides 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 has been approved. 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 Wis. Statutes.

Anyone wishing to file an objection must contact the City/Town Clerk to complete and submit the required objection form supplied by the City/Town, prior to appearing before the Board of Review. Objections will be scheduled to be heard by the Board in the order in which they are received by the City/Town Clerk.