

**Combined Notice that the Assessment Roll is open for Examination and Open Book and
Notice of Meeting Board of Review for the 2-hour meeting date is during the
45-day period beginning on the 4th Monday of April**

Notice that the Assessment Roll is Open for Examination and Open Book

STATE OF WISCONSIN

Village of Brownsville, Dodge County.

Pursuant to Wis. Stats §70.45, the assessment roll of the Year 2023 assessment will be open for examination starting on the 9th day of April 2024 at 9:00 a.m. until 11:00 a.m.

Additionally, the assessor shall be available on the 9th day of April 2024 at the Brownsville Community Center from 9:00 a.m. to 11:00 p.m. Instructional material will be provided at the open book to persons who wish to object to valuations under Wis. Stats. §70.47.

Notice of Board of Review Meeting

The Board of Review will meet on the 14th day of May 2024 at 5:30 p.m. until 7:30 p.m. at the Brownsville Community Center, 871 Main St. for the purpose of calling the Board of Review into session during the forty-five-day period beginning on the 4th Monday of April, pursuant to Wis. Stats. 70.47 (2).:

1. 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 that person's objection except at a session of the board.
2. The board of review may not hear an objection to the amount of 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 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.
3. 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 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 that person's 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.

4. When appearing before the board, the person shall specify, in writing, the person's estimate of the value of the land and the of the improvements that are 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 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 Wis. Stats. §73.03 (2a), that the assessor requests. The Village of Brownsville 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 Wis. Stat. §19.35 (1).
6. The board shall hear upon oath, by telephone all ill or disable person 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.
7. 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 Wis. Stats. §70.47 (3) (a), that person provides to the clerk of the board of review notice as to whether the person will ask for removal under Wis. Stats. §70.47 (6m) (a) and if so, which member will be removed and the person's reasonable estimate of length of time that the hearing will take.

Notice is hereby given this 22nd day of March 2024

By:



Village Clerk/Treasurer