

Notice
Board of Review
and
Open Book
Town of Caswell

NOTICE IS HEREBY GIVEN that the Board of Review for the Town of Caswell, Forest County shall meet on the 11th day of May, 2022 from 6:00 p.m. to 8:00 p.m. at the Town of Caswell Town Hall.

Open Book with the Assessor
May 4, 2022 at the Town Hall from 12:00 p.m. to 2:00 p.m.

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

Sec. 70.47(7) (aa), Wis. Stats., provides that the BOR may deny a hearing to a property owner who does not allow the assessor to complete an exterior view. However, the Wisconsin Supreme Court expressed due process concerns regarding a similarly worded statute in *Milewski v. Town of Dover*, 2017 WI 79, 377 Wis. 2d 38, 899 N.W.2d 303. It is DOR's recommendation to allow a BOR hearing even if the property owner denied an interior or exterior view. The lack of access to view, and the credibility of evidence offered can be managed as an evidentiary issue at a BOR hearing, rather than denying access to the BOR.

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 BOR about the person's objection except at a session of the BOR.

No person may appear before the BOR, testify to the BOR by phone 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 sub. (3) (a), that person provides to the BOR clerk a notice as to whether the person will ask for removal under sub. (6m) 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 BOR, 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 BOR, testify to the BOR by phone or object to a valuation; if that valuation was made by the assessor or the objector using the income method; unless no later than seven days before the first meeting of the BOR the person supplies to the assessor all of the information about income and expenses, as specified in the manual under sec. 73.03(2a), Wis. Stats., that the assessor requests. The municipality or county shall provide by ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The information that is provided under this paragraph is not subject to the right of inspection and copying under sec. 19.35 (1), Wis. Stats., unless a court determined before the first meeting of the BOR that the information is inaccurate.

The BOR shall hear upon oath, by phone, all ill or disabled persons who present to the BOR a letter from a physician, osteopath, physician assistant, as defined in s448.01(6) or s441.16(2) that confirms their illness or disability.

Notice given this 14th day of April, 2022.