

NOTICE OF BOARD OF REVIEW FOR THE VILLAGE OF ELKHART LAKE SHEBOYGAN COUNTY, WISCONSIN

NOTICE IS HEREBY GIVEN the Village of Elkhart Lake Board of Review will meet on Monday, the 5th day of June, 2023 at 5:55 p.m. at the Grashorn Memorial Civic Center located at 84 N. Lake Street in the Village of Elkhart Lake for the purpose of calling the Board of Review into session during the forty-five day period beginning on the 4th Monday of April, 2023 pursuant to Sec. 70.47 (1) of Wis. Statutes.

Due to the fact the assessment roll is not completed at this time, the Board of Review will be adjourned at this meeting until Wednesday, July 19th, 2023 between 5:00 and 7:00 p.m.

Pursuant to S.70.47(2), Wis. Stats .:

No person shall 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 enter onto property to conduct an exterior view of the real or personal property being assessed.

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. Open book shall occur no less than 7 days prior to the Board of Review.

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 under sub. (6m)(a) and, if so, which member will be removed and the person's reasonable estimate of the length of time the hearing will take.

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 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.

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.

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 no later than 7 days before the first meeting of the Board of Review, the person supplies to the Assessor all of the information about income and expenses, as specified in the manual under Section 73.03(2a) of Wis. Statutes, that the Assessor requests. The municipality or county shall provide by ordinance 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, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Section 19.35(1) of Wis. Statutes.

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.

Objection forms are available at the Clerk's Office located at 40 Pine Street in the Village of Elkhart Lake. The Clerk's Office is open Monday through Friday from 8:00 A.M. to 4:00 P.M. To appear before the Board on Wednesday, July 19th, 2023 objection forms or notice of intent to appear should be filed with the Clerk by 4:00 P.M. on Monday, July 17th, 2023.

Open Book will be held on Tuesday, June 13th, 2023 between the hours of 9:00 A.M. until 12:00 P.M. and 1:00 P.M. to 4:00 P.M. Call Jodi Paulson at 920-322-3416 or email the assessor <u>any time before the end of the Open Book</u> to: <u>jodi@wi-assessor.com</u> or <u>Les@wi-assessor.com</u>.

Jessica Reilly, Clerk Dated this 26th day of May, 2023