

STATE OF WISCONSIN

Town of Greenfield

Sauk County

Pursuant to s. 70.45, Wis. stats., the Town of Greenfield assessment roll for the year 2012 assessment

will be open for examination at the Greenfield Town Hall on Saturday, July 27

Instructional material about how to file an objection and board of review procedures under Wisconsin law will

be available at that time.

Notice of Meeting of Board of Review

STATE OF WISCONSIN

Town of Greenfield

Sauk County

Notice is hereby given that the Board of Review for the Town of Greenfield, Sauk County, Wisconsin, will

convene at the Greenfield Town Hall on Saturday, July 27

Please be advised of the following requirements to appear before the board of review and procedural

requirements if appearing before the board:

1. No person will 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 view the property.

2. 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.

3. 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 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 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

scheduled meeting.

4. 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 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 property to be submitted on forms approved by the Department of Revenue, and

the board 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 board in support of the objections and made full disclosure before the board,

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 board.

5. 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.

6. 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 s. 73.03 (2a), Wis. stats., that the assessor requests. The Town of Greenfield

has an ordinance for the confidentiality of information about income and expenses that is provided to the

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from 10 a.m. until 12 noon.

Mary Friesen, Clerk

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from 12 noon until 2 p.m.

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 s. 19.35 (1), Wis. stats.

7. 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.

8. 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 and, if so, which member, and provides a reasonable estimate of the length of time the hearing

will take.

Notice is hereby given this 12th day of June, 2013.

Mary Friesen, Clerk