

**OPEN BOOK AND BOARD OF REVIEW
TOWN OF CADY**

OPEN BOOK – The assessment roll will be open for the public inspection on Tuesday May 18, 2010 from 1:00 p.m. – 3:00 p.m. at the Cady Town Hall.

NOTICE IS HEREBY GIVEN that the Board of Review for the Town of Cady, St. Croix County, Wisconsin, shall hold its first meeting on the 18th day of May 2010 from 3:00 p.m. to 5:00 p.m. at the town hall.

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

1. 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 view such 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 of valuation of property unless, at least 48 hours before the board's first scheduled meeting, the objector provides 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.
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 two 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 final day of the session if the session is less than 5 days. The board may require such objections 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 the improvements to that land. No person shall 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, 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 s. 73.02(2a). WI stats., that the assessor requests. The Town of Cady has 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 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 inspection and copying under s. 19.35(2), WI 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.

Town of Cady
Carla Greiber, Clerk

