

SAMPLE NOTICE - Notice of Meeting to Adjourn the Board of Review to a Later Date Due to Incomplete Assessment Roll (*When the assessment roll will not be completed during the 45-day period beginning on the 4th Monday of April but the completion date is known and the date for the 2-hour BOR meeting is also known*)

**Notice of Meeting to Adjourn the Board of Review
Due to Incomplete Assessment Roll**

(Town/Village) of _____, _____ County

The Board of Review will meet on the _____ day of _____, 202__ at _____ m. at _____ (*insert the location of the meeting*) for the purpose of calling the Board of Review into session during the 45 day period beginning on the 4th Monday of April, pursuant to Wis. Stat. § 70.47(1).

Due to the fact the assessment roll is not completed at this time, the Board of Review will be adjourned until the _____ day of _____ 202__ at _____ m. (*Adjournment should be to a specific day and time. The BOR may be adjourned repeatedly until the assessment roll is completed.*)

Pursuant to Wis. Stat. § 70.47(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 that person's objection except at a session of the board.

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 sub. (3)(a), that person provides to the clerk of the board of review notice as to whether the person will ask for removal under sub. (6m)(a) 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 board, 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 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, unless the person supplies to the assessor all of the information about income and expenses, as specified in the manual under Wis. Stat. § 73.03(2a), 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, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. § 19.35(1).

(If the date that the assessment roll will be available to the public is known and/or the date for the Open Book is known, the following paragraphs may be included to give the additional 15 day notice required.)

Pursuant to Wis. Stat. § 70.45, the assessment roll for the Year 202__ assessment will be open for examination starting on the _____ day of _____, 202__ at _____ m., until _____ m., Monday through Friday. *(Modify the days and times as needed for your community.)*

Additionally, the assessor shall be available on the _____ day of _____, 202__ at _____ m. at the *(Town/Village)* Hall from _____ m. to _____ m. *(Insert the location and time of the Open Book [minimum of 2 hours].)*

Instructional material will be provided at the Open Book to persons who wish to object to valuations under Wis. Stat. § 70.47.

Notice is hereby given this _____ day of _____ by:

(Town/Village) Clerk

NOTES:

Publish this notice as a Class 1 notice under ch. 985 at least 15 days (or 30 days in a revaluation year) in advance of the meeting.

Options for providing a Class 1 notice under ch. 985:

- 1) publish the notice in a qualified newspaper; OR
 - 2) post the notice in three public places; OR
 - 3) post the notice in one public place and on the town/village website.
- (You may do one or multiple of the above.)*

An Open Meeting notice under Wis. Stat. § 19.84 is also required.

SAMPLE NOTICE - Notice of Meeting to Adjourn the Board of Review to a Later Date Due to Incomplete Assessment Roll (*When the assessment roll completion date is unknown*)

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