

## **NOTICE OF OPEN BOOK FOR THE TOWN OF APPLE RIVER**

NOTICE IS HEREBY GIVEN that the Open Book Session for the Town of Apple River, Polk County, will be held on Saturday, May 10, 2014 at the Apple River Town Hall, located at 612 US Highway 8, Range, WI from 9:00 a.m. to 11:00 a.m. The session gives the property owner an opportunity to meet with the assessor, ask questions of the assessor, and look over their property assessment.

## **NOTICE OF THE BOARD OF REVIEW FOR THE TOWN OF APPLE RIVER**

NOTICE IS HEREBY GIVEN that the Board of Review for the Town of Apple River of Polk County shall hold its first meeting on Wednesday, May 14, 2014, from 4:00-6:00 p.m. at 612 US Highway 8, Range, WI (Next to the fire hall).

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

If a person refused a reasonable written request by certified mail of the assessor to view his or her property, that person will not be allowed to appear before the BOR, to testify to the BOR by phone, or to contest the amount of any assessment of real or personal property.

After the first BOR meeting 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 that person's objection except at a BOR session.

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 because the person has been granted a waiver of the 48-hour notice of an intent to file a written objection by appearing before the Board during the first two hours of the meeting and showing good cause for failure to meet the 48-hour notice requirement and files a written objection, that the person provides to the BOR clerk a notice as to whether the person will ask for removal of any Board members, 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 must specify in writing, the person's estimate of the value of the land and of improvements that are the subject of the person's objection and the person must specify the information that he or she 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 the assessor or objector made the valuation using the income method of valuation; unless the person supplies the assessor with all the information about income and expenses, as specified in the manual under state law (sec. 73.03(2a), Wis. Stats.), that the assessor requests. The Town of Apple River must provide by ordinance for the confidentiality of information about income and expenses 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 state law (sec. 19.35(1), Wis. Stats.).

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 phone.

Respectfully submitted,  
Town of Apple River  
Gloria Stokes, Clerk  
715-268-9275

Posted April 25, 2014