**Town of Rushford Property Owners**

**NOTICE IS  HEREBY  GIVEN**  that  **the  Board of  Review  for  the  Town of Rushford** of  Winnebago County in the state of Wisconsin, shall  hold  its first meeting  on  the **19th of May, 2017  from  5:00 pm to 7:00 pm** at the Rushford Town Hall, 3413 North Cty Road K, Omro, WI The Board will convene for the purpose to review and examine the 2016 assessment roll and will conduct hearings, taking sworn statements as to valuations of all real and personal property therein and of correcting all errors in said roll.

* Please  be  advised  of  the  following  requirements  to  appear  before the  Board of  Review  and  procedural  requirements  if  appearing  before  the  Board:
* 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.
* 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.
* 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 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.
* 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 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 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.
* 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 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 Rushford has an ordinance for the confidentiality of information about income and expenses that is provided to the 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.
* 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 it’s discretion, has determined to grant a property owner’s or their representative’s request to testify under oath by telephone or written statement.
* 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.
* Hearing appointments are scheduled though the Town Clerk – 920-685-2967.

Notice is hereby given this 17th day of April, 2017

Town of Rushford, Peggy Hendricks, Clerk

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