

## **NOTICE OF THE BOARD OF REVIEW FOR THE CITY OF DARLINGTON**

NOTICE IS HEREBY GIVEN that the Board of Review for the City of Darlington, Lafayette County, Wisconsin, will meet in the Council Room at the Darlington Municipal Building, on Tuesday the 30th day of June, 2020 from 2:00 P.M. to adjournment.

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

1. 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. Open Book shall occur no less than 7 days prior to the Board of Review.
2. 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 5<sup>th</sup> 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 or 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.
3. 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 5<sup>th</sup> 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 the 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.
4. 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.

5. 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 Sec. 73.02 (2a) of Wis. Stats., that the assessor requests. The City of Darlington 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 Sec. 19.35 (1) of Wis. Stats.
6. 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 its discretion, has determined to grant a property owner's or their representative's request to testify under oath by telephone or written statement.
7. 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.

FURTHER NOTICE IS HEREBY GIVEN that forms for objections are available at the City Office, in the Darlington Municipal Building. For objections to be considered on June 30, 2020, the proper forms must be filed with the City Clerk by 2:00 PM, June 26, 2020.

FURTHER NOTICE IS HEREBY GIVEN that the Assessor will hold Open Book on Monday, June 22, 2020 from 3:30 PM to 5:30 PM; in the Council Room at the Darlington Municipal Building. Any interested person may come to view their assessment or ask questions at that time.

Dated and posted in Darlington, Wisconsin this 4th day of June, 2020.

CITY OF DARLINGTON



Philip A. Risseeuw, Clerk-Treasurer

Publish: June 11, 2020.

**AGENDA FOR A MEETING OF THE BOARD OF REVIEW OF THE CITY  
OF DARLINGTON TO BE HELD ON TUESDAY THE 30TH DAY OF  
JUNE, 2020 AT 2:00 PM; WHICH MEETING IS TO BE HELD IN THE  
COUNCIL ROOM AT THE DARLINGTON MUNICIPAL BUILDING,  
DARLINGTON, WISCONSIN.**

1. Call to order.
2. Roll call.
3. Confirmation that the meeting notice and agenda were properly posted.
4. Select a Chairperson for the Board of Review.
5. Verify that a member has met the mandatory training requirements.
6. Verify that the City has an ordinance for the confidentiality of income and expense information provided to the assessor under state law. (Sec. 70.47(7) (af)).
7. Review of new laws.
8. Filing and summary of Annual Assessment Report by City Assessor.
9. Receipt of the Assessment Roll by clerk from the City Assessor.
10. Receive the Assessment Roll and sworn statements from the clerk.
11. Review the Assessment Roll and Perform Statutory Duties: examine the roll; correct descriptions or calculation errors; add omitted property; and eliminate double assessed property.
12. Discussion and action if necessary to certify all corrections of error under state law (sec. 70.43, Wis. Stats.).
13. Discussion and action if necessary to verify with the assessor that open book changes are included in the assessment roll.
14. Allow taxpayers to examine assessment data.
15. During the first two hours, consideration of:
  - a. Waivers of the required 48 hour notice of intent to file an objection when there is good cause.
  - b. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to circuit court.
  - c. Requests to testify by telephone or submit sworn written statement.
  - d. Subpoena requests.
  - e. Act on any other legally allowed / required Board of Review matters.
16. Review Notices of Intent to File Objection.
17. Proceed to hear objections, if any and if proper notice / waivers given unless scheduled for another date.
18. Consider / act on scheduling additional Board of Review dates.
19. Adjourn / and or adjourn to future date if necessary.

Dated and posted at Darlington, Wisconsin this 24th day of June, 2020.

CITY OF DARLINGTON

By: \_\_\_\_\_  
Philip A. Risseuw, Clerk-Treasurer

\*\*\* Other City of Darlington Council members may be attending this meeting. However only Board of Review members will be taking action on these agenda items.