

**Notice That the Assessment Roll is Open for Examination, Open Book, and Board of Review
For the Village of Coloma, Waushara County, Wisconsin**

NOTICE IS HEREBY GIVEN Pursuant to §70.45, Wis. Stats. the Assessment Roll for the year 2020 assessment will be open for examination daily starting on the 14th day of May, 2020 in the Clerk's office at the Anna Follett Memorial Center 155 N Front St., Coloma, Wisconsin by Appointment. Call (715) 228-2871 to schedule an appointment.

NOTICE IS FURTHER GIVEN that the Assessor shall be available via telephone for Open Book for the Village of Coloma on Tuesday, June 2, 2020, from 1:00 p.m. to 3:00 p.m. **If you wish to make an appointment, contact Accurate Appraisal at 1-800-770-3927 or log on to www.accurateappraisal.com, click the online APPOINTMENTS link and schedule a telephone appointment.** Instructional material will be provided in the Clerk's office for persons who wish to object to valuations under §70.47, Wis. Stats. You may also find the forms at <https://revenue.wi.gov/dorforms/pa-115a.pdf>

NOTICE IS FURTHER GIVEN that the Board of Review for the Village of Coloma will meet at 6p.m. on Thursday, May 28, 2020 at the Anna Follett Memorial Center, 155 N. Front St Coloma, for the purpose of calling the Board of Review into session during the 45-day period beginning the 4th Monday in April, pursuant to §70.47(1), Wis. Stats.. The Board of Review will be adjourned until 4:00 p.m. on Thursday, June 18, 2020 for receiving of the 2020 Assessment Roll and to hear objections.

NOTICE IS FURTHER GIVEN that the Board of Review for the Village of Coloma, Waushara County, Wisconsin, shall hold its first hearings at its meeting on Thursday, June 18, 2020, for at least two hours beginning at 4:00 p.m. at the Anna Follett Memorial Center, 155 N Front St., Coloma, Wisconsin. **You must contact the Village Clerk to make an appointment at 715-228-2871.**

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

1. No person will 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 enter onto property to conduct an exterior view such property being assessed.
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. Open Book shall occur no less than 7 days prior to the Board of Review.
3. 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 within 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 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 this 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.
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 §73.03(2a), Wis. Stats., that the Assessor requests. The Village of Coloma 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 of inspection and copying under §19.35(1), Wis. 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 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.
8. 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 §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 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.

Notice is hereby given this 14th day of May, 2020 by: Brenda Walker, Village Clerk Treasurer