

NOTICE OF BOARD OF REVIEW FOR THE VILLAGE OF BROWNSVILLE

STATE OF WISCONSIN

Village of Brownsville, Dodge County

NOTICE IS HEREBY GIVEN that the **Board of Review** for the Village of Brownsville, Dodge County, Wisconsin, shall hold its first meeting on Thursday, May 20th, 2021 from 5:30 p.m. until 7:30 p.m., at the Village of Brownsville Community Center, 871 Main St., Brownsville, Wisconsin

Open Book for the 2020 assessment year will be held on Thursday, April 22, 2021 from 11:00 a.m. to 1:00 p.m., with the Village Assessor, Grota Appraisals. Due to COVID, Open Book will be via phone or email only. Call Linda Baxter at 920-904-4602 or email the assessor any time before the end of the Open Book (May 12) to linda@wi-assessor.com

Please be advised of the following requirements to appear before the board of review and procedural requirements if appearing before the board:

- Sec. 70.47(7)(aa), Wis. Stats. provides that the BOR may deny a hearing to a property owner who does not allow the assessor to complete an exterior view. However, the Wisconsin Supreme Court expressed due process concerns regarding a similarly worded statute in Milewski v. Town of Dover, 2017 WI 79, 377 Wis. 2d 38, 899 N.W.2d 303. It is DOR's recommendation to allow a BOR hearing even if the property owner denied an interior or exterior view. The lack of access to view, and the credibility of evidence offered can be managed as an evidentiary issue at a BOR hearing, rather than denying access to the BOR.
- 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 under sub. (3)(a), that person provides to the BOR clerk a notice as to whether the person will ask for removal under sub. (6m) 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, his or her estimate of the land value and improvements that he or she is objecting 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 that valuation was made by the assessor or the objector using the income method; unless no later than seven days before the first meeting of the BOR the person supplies to the assessor all of the information about income and expenses, as specified in the manual under sec. 73.03(2a), Wis. Stats., 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 is not subject to the right of inspection and copying under sec. 19.35(1), Wis. Stats., unless a court determines before the first meeting of the BOR that the information is inaccurate.

Notice is hereby given this 1st day of April 2021

Village of Brownsville Clerk, Marilyn Halley

*The Assessment Roll is available for review at the Village Clerk's Office, 871 Main St. starting April 22nd until May 12th during the clerk's posted hours or by appointment. Contact the clerk @ 920-583-4087
If you are disabled and require special accommodations, please advise the Village Clerk no later than 5 working days before the scheduled meeting or activity. (Phone: 920-583-4087, email:vobclerk@plbb.us)
A quorum of Village Board members will be present at this meeting.
Members of the Village Plan Commission, or other committees, boards, commissions and authorities may attend and participate at this meeting, but will not take official action unless notice so provides.*