

**NOTICE OF BOARD OF REVIEW AND
NOTICE OF OPEN BOOK EXAMINATION
Village of Howards Grove**

NOTICE IS HEREBY GIVEN that the Open Book for examination of the assessment roll for the Village of Howards Grove, Sheboygan County, will be held on Thursday, April 12, 2018 from 9:00 a.m. to 11:00 a.m. at Village Hall, 913 S. Wisconsin Drive, Howards Grove, WI.

Instructional material will be provided at the open book to persons who wish to object to valuations under s. 70.47, Wis, Stats.

NOTICE IS HEREBY GIVEN that the Board of Review for the Village of Howards Grove shall hold its meeting on Monday, May 21, 2018 from 5:00 p.m. to 7:00 p.m. at the Village Hall, 913 S. Wisconsin Dr., Howards Grove, WI. Anyone wishing to file an objection to their assessment must contact the Village Clerk-Treasurer to complete and submit the required objection form prior to appearing before the Board of Review.

Please be advised of the following additional requirements:

*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 enter onto property to conduct an exterior view such property being assessed.

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.

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 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 (2) hours of the meeting and showing good cause for failure to meet the 48-hour notice requirement and files a written objection, that person provides to the Clerk of the Board of Review 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 Board, the 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; unless the person supplies to the Assessor all of the information about income and expenses, as specified in the manual under Section 73.03(2a), that the Assessor requests. The Village 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 exemptions 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 Wisconsin State Statutes 19.35(1).

Jo Ann Lesser, CMC/WCMC
Clerk/Treasurer

Notice is hereby given this 28th Day of March, 2018

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Posted at: Village Hall, Cleveland State Bank, National Exchange Bank & Trust, Wednesday, March 28, 2016