

**TOWN OF TAYCHEEDAH
BOARD OF REVIEW
MAY 15, 2019
6:00 p.m.
TAYCHEEDAH TOWN HALL**

The Town of Taycheedah Board of Review met on Wednesday, May 15, 2019 at 6:00 p.m., at the Taycheedah Town Hall.

The 2019 reconvened Board of Review was called to order by Board of Review Chairman Thome at 6:00 p.m.

The Clerk called the roll. Members present were Chairman Thome, Jim Rosenthal II, Bill Gius and Kris Marcoe. Also present was Assessor Nick Marcks; Bowmar Appraisals. Absent was John Abler and Tim Simon.

It was noted that Kris Marcoe has completed the mandatory State of Wisconsin Board of Review Certification on May 8, 2019.

The Notice of Open Book was published in the Fond du lac Reporter on Sunday April 14th & Sunday April 21st, 2019. The Notice of Reconvened Board of Review was published in the same newspaper on Thursday May 2nd, 2019 and Sunday, May 5th, 2019. Both notices were posted on the Town Hall bulletin board, St. Peter's Church bulletin board and Ledgeview Express on April 13, 2019. Both notices were also posted on the Town of Taycheedah's website on April 6, 2019.

Notices of Changed Assessments were mailed to affected property owners on April 18, 2019.

The Assessor conducted Open Book on Wednesday, May 1, 2019 from 10:00 a.m. – 12:00 p.m. The Assessor confirmed there were no Notices of Changed Assessments. The 2019 Assessment Roll is complete, and Assessor Nicholas Marcks signed the Assessor's Affidavit.

Bill Gius excused himself from the Board of Review at 6:02 p.m. and returned at 6:47 p.m.

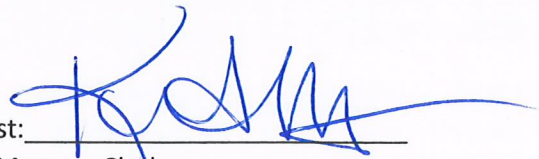
No objections were pre-scheduled before the Board of Review.

No property owners appeared before the Board of Review during the two-hour session.

Noting that there is no other business for consideration before the 2019 Board of Review, Bill Gius motioned for final adjournment of the 2019 Board of Review at 8:00 p.m., second by Jim Rosenthal II. Motion carried (4-0)

Attest: _____

Kris Marcoe, Clerk



**TOWN OF TAYCHEEDAH
FOND DU LAC, WISCONSIN
LEGAL NOTICE
2019 OPEN BOOK**

NOTICE IS HEREBY GIVEN that pursuant to Sec. 70.45 of Wis. Statutes the assessment roll for the Year 2019 the Assessor will be holding office hours at the Taycheedah Town Hall, W4295 Kiekhaefer Parkway, Fond du Lac, WI 54937 on Wednesday, May, 1st, 2019, from 10:00 a.m. to 12:00 p.m. for anyone having questions concerning their assessed values.

If you have any questions and/or are unable to make this date, please call (920) 921-5224 or email clerk@townoftaycheedah.com before this date to make other arrangements.

Dated this 6th day of April 2019

Kristin Marcoe
Clerk

NOTICE OF MEETING OF 2019 BOARD OF REVIEW TOWN OF TAYCHEEDAH

NOTICE IS HEREBY GIVEN that pursuant to Sec. 70.45 of Wis. Statutes the assessment roll for the Year 2019 assessment was open for examination on May, 1, 2019, from 10:00 a.m. to 12:00 p.m. at the Taycheedah Town Hall, located at W4295 Kiekhaefer Parkway, Fond du Lac.

NOTICE IS HEREBY FURTHER GIVEN that the Board of Review for the Town of Taycheedah, Fond du Lac County, Wisconsin, shall hold its first meeting on Wednesday, May 15, 2019, from 6:00 p.m. to 8:00 p.m., at the Taycheedah Town Hall, W4295 Kiekhaefer Parkway, Fond du Lac, Wisconsin.

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 view the property.
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.
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 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.
4. Objections to the amount of 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.

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 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 Taycheedah 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.

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 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.

Respectfully Submitted,
Kristin A. Marcoe, Clerk