**VILLAGE OF GRESHAM**

**NOTICE IS HEREBY GIVEN THE VILLAGE OF GRESHAM WILL HOLD OPEN BOOK OF ASSESSMENT ROLL & BOARD OF REVIEW AT THE GRESHAM VILLAGE HALL, 1126 MAIN STREET, GRESHAM, WISCONSIN**

**CORONAVIRUS ALERT**

**In light of the risks associated with coronavirus pandemic, and in response to statewide public safety measures to mitigate the spread of COVID-19, we are alerting you to following information and procedures.**

**FOR THE 2021 OPEN BOOK MEETING**

**OPEN BOOK INSPECTION OF ASSESSMENT ROLL, will be held on Wednesday, March 31, from 4:00 PM to 6:00 PM. At this time the assessment roll will be open for inspection to give taxpayers an opportunity to check their property descriptions’ and valuations prior to the Board of Review. Due to health emergency measures being taken by the State of Wisconsin and your local and/or county government, the 2021 Open Book meeting will be held virtually (by phone and internet) rather than physically at your Municipal Hall. Please contact the assessor or you municipal clerk prior to attending the in person for the latest information on the location and procedures for the Open Book Meeting.**

**At this time, we request that you conduct an Open Book session by phone, email with the assessor rather than attending the Open Book in person. Please call the assessor during regular business hours (Monday – Friday, 8:00 AM to 4:30 PM). You may call any time after receiving the enclosed notices, but no later than 3 days prior to the Board of Review to conduct your Open Book meeting. If the assessor is not available at the time of your call, we will make every effort to return your call within 24 hours. When leaving a message please provide your name, phone number, the Municipality in which the property is located, and the Tax Key Number from your assessment notice or tax bill.**

You may contact the assessor by phone at 920-749-1995, by email at info.apraz@gmail.com or by mail at:

ASSOCIATED APPRAISAL CONSULTANTS, INC.

PO BOX 440

GREENVILLE, WI 54942

**2021 ASSESSMENT ROLL**

Preliminary 2021 Assessment Roll and Department of Revenue instructional materials are available at the following link:

<https://www.apraz.com/2021-assessment-roll>

**BOARD OF REVIEW will meet on Tuesday, May 4, 2021 from 5:00 PM to 7:00 PM.** Please be advised of the following requirements to appear before the Board of Review and the procedural requirements of appearing before the Board.

• Real or personal property owner shall be allowed to appear before the board under oath by telephone or to

 submit written statement under oath 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 such property.

• 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.

• Real or personal property owner can testify to the Board by telephone or written statement, to contest the amount of the 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 by telephone or written statement before the

 Board during the first two hours of the meeting and showing good cause for failure to meet the 48-hour 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’ objection and specify the information that the person used to arrive at the estimate.

• Real or personal property owner 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 to the Assessor all of the information about income an expenses, as specified in the Assessor’s manual under s.73.03 (2a) of Wis. Statutes, that the Assessor requests. The Village of

 Gresham has provided by ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under the paragraph which provides exceptions for persons using information in the discharge of duties imposed by law or the duties of their office or by order of 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 s 19.35 (1) of Wis. Statutes.

• The Board shall hear upon oath, by telephone, all ill or disabled people 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.

**PLEASE DO NOT ATTEND THE BOARD OF REVIEW IN PERSON IF ANY OF THE FOLLOWING APPLIES:**

 • If you are quarantined or have been diagnosed with COVID-19.

• If you are sick or experiencing any symptoms consistent with COVID-19 (fever, dry cough, respiratory congestion, etc.):

• If you are among those who have been identified by health officials as being particularly susceptible to the virus;

• If you have traveled outside the State of Wisconsin or been in contact with anyone who may have

 contracted the virus in the past 4 weeks.

Judith Kristof

Village of Gresham Clerk/Treasurer

POSTED 03/12/2021 Time: 9:00 AM

Abby Bank

Gresham Post Office

Village Hall & Village Website