NOTICE IS HEREBY GIVEN THAT THE VILLAGE OF GRESHAM WILL HOLD OPEN BOOK OF ASSESSMENT ROLL & BOARD OF REVIEW AT THE GRESHAM VILLAGE HALL, 801 MAIN STREET, GRESHAM, WISCONSIN

## **FOR THE 2023 OPEN BOOK MEETING**

OPEN BOOK INSPECTION OF ASSESSMENT ROLL will be held on Wednesday, April 19<sup>Th</sup> from 2:00 PM to 4:00 PM. For an appointment, please call Associated Appraisal at 920-749-1995, prior to the beginning of the meeting on April 19<sup>th</sup>. Appointments will be at 15-minute intervals. 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. The Village's contracted assessor, Associated Appraisal, will be available in person at the Village Hall from 2:00 PM to 4:00 PM on April 19<sup>th</sup>, or via phone or email prior to this time. Please contact the assessor prior to attending the meeting in person for the latest information on the location and procedures for the Open Book Meeting.

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 the beginning of the 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

## **2023 ASSESSMENT ROLL**

Preliminary 2023 Assessment Roll and Department of Revenue instructional materials are available at the following link: https://www.apraz.com/2023-assessment-roll.

**BOARD OF REVIEW will meet on Thursday, May 11, 2023, from 4:00 PM to 6:00 PM.** Please be advised of the following requirements to appear before the Board of Review and the procedural requirements of appearing before the Board.

- Provide to the BOR clerk written or oral notice of intent to file an objection at least 48 hours before the first scheduled meeting (or, for a late BOR, the first scheduled meeting after the roll is complete). Upon showing good cause to the BOR and submitting a written objection, the BOR shall waive that requirement during the first two hours of the first meeting.
- Real or personal property owner shall be allowed to appear before the board under oath by telephone or to submit a 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 and 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.

Judith Kristof
Village of Gresham Clerk/Treasurer

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