

**BOARD OF REVIEW**  
CITY OF SHEBOYGAN

Notice to all Taxpayers  
In the City of Sheboygan

Board of Review will meet on the 11<sup>th</sup> of May, 2015, at 8 a.m. at City Hall, 828 Center Ave., Third Floor Conference Room for the purpose of calling the Board of Review into session during the thirty day period beginning on the 2<sup>nd</sup> Monday of May, pursuant to Sec. 70.47(1) of Wis. Stats.

**DUE TO THE FACT THE ASSESSMENT ROLL IS NOT COMPLETED AT THIS TIME, IT IS ANTICIPATED THAT THE BOARD OF REVIEW WILL BE ADJOURNED UNTIL THE 9<sup>TH</sup> OF JUNE, 2015 AT 8:00 A.M.**

Pursuant to Sec. 70.45 of Wis. Stats., the assessment roll for the year **2014** assessment will be open for examination on the 12<sup>th</sup> day of May, 2015 at City Hall, 828 Center Ave. from 8:30 a.m. to 4:30 p.m. Instructional material about the assessment and board of review procedures will be available at that time for information on how to file an objection and the board of review procedures under Wisconsin law.

- (aa) 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 view such property.
- (ac) 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 that person's Objection except at a session of the Board.
- (ad) 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 before the objection is heard if the objection is allowed under sub. (3)(a), that person provides to the clerk of the Board of Review notice as to whether the person will ask for removal under sub. (6m)(a) and if so which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.

- (ae) 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.
- (af) 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 s73.03(2a), 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, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under s.19.35(1).

**SUSAN RICHARDS**  
**City Clerk**  
**City of Sheboygan**