

PUBLIC NOTICE
VILLAGE OF NORTH HUDSON
For Publication May 21, 2020
With Affidavit of Publication

VILLAGE OF NORTH HUDSON, WISCONSIN
CLASS I PUBLIC NOTICE
OF BOARD OF REVIEW AND OPEN BOOK

NOTICE IS HEREBY GIVEN pursuant to s. 70.45, Wis. Stats., the assessment roll for the 2020 assessment year will be open for examination starting June 10, 2020. The assessor will hold Open Book on **Wednesday, June 10, 2020 from 12:00pm to 2:00pm. Due to COVID-19, OPEN BOOK sessions will be conducted by phone.** If you would like to set up a phone appointment, please contact Bowmar Appraisal, Inc. at (715) 835-1141 during regular business hours (M-F, 8:30am-4:30pm) no later than 3 days prior to the Board of Review. The 2020 assessment roll, instructional information, and objection forms will be made available. These documents will assist with scheduling a hearing before the Board of Review. Keep in mind that objection forms must be filed with the clerk of the Board of Review at least 48 hours before the Board of Review is conducted unless the Board of Review chooses to waive this requirement.

NOTICE IS FURTHER GIVEN that the Board of Review for the Village of North Hudson of St. Croix County shall be held on June 17, 2020 from 3:00pm-5:00pm at the Village Hall. 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 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.
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 or 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 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 the valuation was made by the Assessor or the Objector using the income method of valuation; unless no later than 7 days before the first meeting of the Board of Review the person supplies the Assessor with all information about income and expenses, as specified in the manual under Sec. 73.03 (2a), that the Assessor requests. The Village of North Hudson has an ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under this 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 a court. The information that is provided under this paragraph is not subject to the right of inspection and copying under Sec. 19.35 (1), unless a court determines before the first meeting of the Board of Review that the information is inaccurate.

7. The Board shall hear upon oath, by telephone, all ill or disabled persons who present to the Board a letter from a physician, osteopath, physician assistant, as defined in Sec. 448.01(6), or advanced practice nurse prescriber certified under Sec. 441.16(2) that confirms their illness or disability. No other persons may testify by telephone or to submit written statements, 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. Statutes, that person provides 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 under (6m)(a) and if so, which member, and provides a reasonable estimate of the length of time the hearing will take.

Notice is hereby given this 15th day of May, 2020.

Respectfully submitted,
Melissa Luedke
Village Clerk

Emailed: Hudson Star Observer, Cable TV – 5/15/2020
Faxed: WEVR – 5/15/2020
Posted: Village Hall, Freedom Valu Center, Laundromat– 5/15/2020