

## **TOWN OF MUKWA**

E8514 Weyauwega Rd., New London, WI 54961

Phone/Fax 920 982-9890

[www.mukwa.us](http://www.mukwa.us)

### **TOWN OF MUKWA TAXPAYERS** **NOTICE OF OPEN BOOK & BOARD OF REVIEW**

Prior to the meeting of the Board of Review & pursuant to s. 70.45 Wis. Stats., the assessment roll for the year 2018 will be open for inspection and examination. Instructional material about the assessment, how to file an objection, & Board of Review procedures under Wisconsin law will be available at that time. It is recommended that you discuss your assessment with the Assessor **prior** to making an appointment to appear before the Board of Review.

The Assessor will be available for **Open Book** on:

Friday, April 20, 2018 from 2:00 p.m. – 4:00 p.m. (minimum of 2 hours)

To be held at the Mukwa Town Hall, E8514 Weyauwega Road, Northport.

**Board of Review:** Monday, April 30, 2018 starting at 5:00 p.m. (minimum of 2 hours). Persons wishing to be heard by the Board of Review must **file an Objection Form and make an appointment with the Town Clerk.** Please call Town of Mukwa Clerk, Jeannette Zielinski at 982-9890.

Notice is hereby given this 2<sup>nd</sup> day of March, 2018 by:

/s/Jeanette Zielinski, Municipal Clerk  
Town of Mukwa

Posted: March 9, 2018

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Town Website: [www.mukwa.us](http://www.mukwa.us)

**PUBLISH LEGALS – April 12, 2018**

## **TOWN OF MUKWA**

E8514 Weyauwega Rd., New London, WI 54961

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### **Notice of Board of Review for the Town of Mukwa**

**NOTICE IS HEREBY GIVEN** that the Board of Review for the Town of Mukwa of Waupaca County shall hold its first meeting on the **30<sup>th</sup> day of April, 2018 from 5:00 p.m. to 7:00 p.m.** (for a minimum of 2 hours) at the Mukwa Town Hall, E8514 Weyauwega Road, Northport. Please be advised of the following requirements to appear before the Board of Review & 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 enter onto property to conduct an exterior view such property being assessed.
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. Open Book shall occur no less than 7 days prior to the Board of Review.
3. The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the first scheduled meeting of the Board, 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 & the submission of a written objection, the Board shall waive

that requirement during the first two (2) hours of the Board's first scheduled meeting, & 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 five (5) days with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement & failure to appear before the Board of Review during the first two (2) hours of the first scheduled meeting.

4. Objections to the amount or valuation of property shall first be made in writing & filed with the Clerk of the Board of Review within the first two (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 five (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, & the Board shall require that any forms include stated valuations of the property in question. Persons who own land & improvements to that land may object to the aggregate valuation of that land & improvements to that land, but no person who owns land & improvements to that 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 & that person in good faith presented evidence to the Board in support of the objections & made full disclosure before the Board, under oath, of all of that person's property liable to assessment in the district & 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 & of the improvements that are the subject of the person's objection & 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 & expenses, as specified in the Assessor's manual under Sec. 73.03(2a) of the Wis. Statutes, that the Assessor requests. The Town of Mukwa has an Ordinance for the confidentiality of information about income & 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 Sec. 19.35(1) of Wis. Statutes.

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 &, if so, which member, & provides a reasonable estimate of the length of time the hearing will take.

Persons wishing to appear before the Board of Review must file an Objection Form with the Town Clerk. Forms and instructions are available at the Clerk's office-Mukwa Town Hall, E8514 Weyauwega Rd, Northport, by email, [clerk@mukwa.us](mailto:clerk@mukwa.us) or call 982-9890. **Persons are encouraged to discuss their objections with the Town's Assessor prior to their appearance at the Board of Review. Preuss Appraisal-Larry Preuss - 920 244-7635**

Notice is hereby given this 2<sup>nd</sup> day of March, 2018 by:

/s/Jeannette Zielinski, Municipal Clerk  
Town of Mukwa

The above notice was posted in the following locations:

(1)Mukwa Town Hall, (2)Northport Convenience Center, (3)Bean City Bar & Grill, (4)Mukwa Town Hall Door.  
(5)Town of Mukwa Website: [www.mukwa.us](http://www.mukwa.us) on March 9, 2018

/s/Jeannette Zielinski, Clerk, Town of Mukwa