

CITY OF KAUKAUNA
NOTICE TO TAXPAYERS
MEETING OF THE BOARD OF REVIEW

Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board: 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. It is suggested that any property owner who objects to his present assessment secure the proper "Form of Objection" available at the office of the Clerk/Treasurer.

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.

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 because the person has been granted a waiver of the 48 hour notice of an intent to file a written objection by appearing before the Board during the first two hours of the meeting and showing good cause for failure to meet the 48 hour notice requirement and files a written objection, that the person provides to the clerk of the Board of Review 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's objection and specify the information that the person used to arrive at that estimate.

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 to the Assessor all the information about income and expenses, as specified in the Assessor's manual under Section 73.03 (2a), Wisconsin Statutes, that the Assessor requests. The City of Kaukauna has an 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 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 Section 19.35 (1), Wisconsin Statutes.

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.

Susan J. Duda, Clerk/Treasurer
Secretary, Board of Review
