

# City of Wisconsin Rapids

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## OFFICIAL NOTICE OF 2024 OPEN BOOK

NOTICE IS HEREBY GIVEN that pursuant to Section 70.45 of Wis. Statutes, the Assessment Roll of the City of Wisconsin Rapids will be completed and open for public examination on **August 5 through August 7, 2024**, from 8:00 a.m. to 4:30 p.m. at the City Assessor's Office, 444 West Grand Avenue and online at the City's Website.

The Assessor will be available in person and via phone or email to answer questions regarding property assessments. In addition, instructional information and objection forms will be available on the City's website. These documents will assist property owners in the event they find it necessary to schedule a hearing before the Board of Review. If you are unable to view the assessment roll in person or access the City's website, please call 715-421-8230 or email [assessoroffice@wirapids.org](mailto:assessoroffice@wirapids.org)

## OFFICIAL NOTICE OF 2024 BOARD OF REVIEW

NOTICE IS HEREBY FURTHER GIVEN that the City of Wisconsin Rapids Board of Review will meet on **August 22, 2024**, from 9:00 a.m. to 11:00 a.m., in the 1st Floor Conference Room at City Hall, 444 West Grand Avenue, City of Wisconsin Rapids to hear sworn testimony from property owners objecting to their assessments pursuant to Sec. 70.47 (1) of the Wis. Statutes.

Applications for PA-115A *Objection Form for Real Property Assessment* can be obtained on the City's website or the Department of Revenue website. **An oral or written** intent to file must be filed 48 hours prior to commencement of the Board of Review. **An objection form must be completed and filed with the Board of Review Clerk no later than the first two hours of the Board of Review's first scheduled meeting. If a completed form is not filed, the Board of Review may not review your appeal.** A waiver to the 48-hour notice may be granted by the Board of Review during the first two hours of the meeting if the applicant shows good cause for the failure to meet the 48-hour notice requirement.

As it relates to the BOR hearing, the Board of Review may choose to:

- Allow a property owner to appeal by telephone or to submit written statements for the objection, under oath, instead of appearing in person at the BOR hearing.
  - The following form must be completed, *PA-814 - Request to Testify by Telephone or Submit a Sworn Written Statement at the Board of Review (BOR)*.
- Postpone and reschedule a BOR hearing as it relates to a property *once per session*, at the request of the property owner.
- Waive the BOR hearing and allow the property owner an appeal directly to the circuit court.
  - The following form must be completed, *PA-813 - Request for Waiver of Board of Review (BOR) Hearing*.

More information on the Board of Review process and necessary procedures can be found in the Clerk's Office or online at the Wisconsin Department of Revenue website.

Those wishing to object to an assessment please be advised of the following requirements:

- 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 enter onto property to conduct an exterior view of the real or personal property being assessed. *s.70.47(7)(aa)*
- 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. *s.70.47(7)(ac)*
- 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 no later than 7 days before the first meeting of the board of review the person supplies to the assessor all the information about income and expenses, as specified in the manual under *s.73.03 (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 the paragraph is not subject to the right of inspection and copying under *s.19.35(1)* unless a court determines before the first meeting of the board of review that the information is inaccurate. *S.70.47(7)(af)*
- 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. *s.70.47(8)*

Manufacturing property owners will have an opportunity to register objections to the assessments against those properties on dates to be established by the State Department of Revenue before the State District Review Board.

**Jennifer M. Gossick, City Clerk | Board of Review Clerk**