

**TOWN OF OSCEOLA  
NOTICE OF OPEN BOOK ASSESSMENT  
EXAMINATION AND BOARD OF REVIEW**

Pursuant to Sec. 70.45 of Wis. Statutes, the assessment roll for the Year 2010 assessment will be open for examination on Wednesday the 15<sup>th</sup> day of September, 2010 at the Town Hall located at 516 East Avenue North, Dresser, Wisconsin from 1:00 p.m. to 5:00 p.m. Instructional material about the assessment and Board of Review procedures and on how to file an objection and the Board of Review procedures under Wisconsin Statutes is available at the Town Hall.

The Town of Osceola, Board of Review will meet on Wednesday October 6, 2010 from 9:00 a.m. to at least 11:00 a.m. at the Town Hall located at 516 East Avenue North, Dresser, Wisconsin for the purpose of calling the Board of Review into session, pursuant to Wisconsin Statutes Sec. 70.47(1).

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.

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.

No person may appear before the Board of Review, testify to the Board by telephone or contest the amount of the 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 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.

No person may appear before the Board of Review, testify to the Board or 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 all the information about income and expense, as specified in the Assessor's manual under Sec. 73.03 (2a) of Wis. Statutes, that the Assessor requests. The Town of Osceola 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 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.

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.

Respectfully submitted, Town of Osceola, Lorraine Rugroden, Clerk/Treasurer