



NOTICE OF MEETING OF BOARD OF REVIEW  
TOWN OF CENTERVILLE

Notice is hereby given that the Board of Review for the Town of Centerville, Manitowoc County, shall be held as follows:

**TOWN OF CENTERVILLE**

**DATE:** Monday, May 19, 2008

**TIME:** 6:00-8:00 P.M.

**LOCATION:** Lakeshore Technical College

1290 North Avenue, Cleveland, Wells Fargo Conference Room

**Open Book:** Tuesday, April 29, 2008 4-6 PM, **Location:** LTC, Wisconsin Training Room

Purpose of the Board of Review is to review and examine the Assessment Roll of real and personal properties in the Town of Centerville. To receive all sworn statements and valuations of real and personal property therein, and to correct all errors in said roll whether in description of property or otherwise, and to perform such other duties imposed by law. 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 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 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 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, unless the person supplies to the Assessor all of the information about income and expenses, as specified in the manual under Section 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 exemptions 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 this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Section 19.35(1).
- ◆ 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.

Barb Backhaus, Town Clerk  
Town of Centerville

*Persons with disabilities who need accommodations to attend the meeting should contact the Town Clerk's Office at 726-4303 as soon as possible so that needs can be reasonably met.*

Locations: Lakeshore Technical College, Pack'er Inn, Lakeshore Metals, Schmidt Excavating, Inc.  
By: Barbara Backhaus, Town Clerk

Affidavit of Posting: 4/1/2008

## **OPEN BOOK NOTICE**

### **Town of Centerville, Manitowoc County**

Pursuant to Section 70.45, Wisconsin Statutes, the assessment roll for the 2008 assessment year will be open for examination at the following time:

Date: April 29, 2008 (Tuesday)

Time: 4:00 PM to 6:00 PM

Place: Lakeshore Technical College, Wisconsin Training Room

1290 North Avenue, Cleveland, WI, 53015

At the open book session, instructional information and objection forms will be available. These documents will assist with scheduling a hearing before the Board of Review. The assessor will be present and available to answer questions at open book. 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.

Further be advised that from Monday, May 5, 2008, to Monday, May 12, 2008, the assessment roll is open for inspection from 9:00 A.M. to 5:00 P.M. at the Town Clerk's home, 6603 County Road F, Newton.

If you have any questions, please contact Barb Backhaus, Town Clerk, at (920) 726-4303, email at [centerville@lakefield.net](mailto:centerville@lakefield.net) or fax to (920) 726-4518.

Notice is hereby given this 1st day of April, 2008

By: Barb Backhaus, Town Clerk

## **INFORMATION FOR BOARD OF REVIEW**

### **TAXPAYER'S GUIDELINES**

The "Objection Form for Real Property Assessment" must be filed with the Town Clerk before adjournment of the Board of Review. It is preferred that the form is filed with the Town Clerk as soon as possible to allow Clerk time to set up hearing times and to give everyone advanced notice. A 48-hour notice of the time of hearing must be given to the objector and to the assessor, unless all parties waives such notice in the minutes of the Board of Review and sign an affidavit.

Please complete the entire form--an improperly completed form is not acceptable. The box at the top is for name, address and telephone number. Questions 1-10 must be completed (you can attach additional sheets if enough space is not available). The box at the bottom of the sheet is for your signature and date.

When your hearing is set for the Board of Review, you (or a representative) along with the assessor will be sworn in. The assessment fixed by the assessor is presumed correct--it is your job to show that inequality exists--an adjustment cannot be made by simply stating assessment is too high. Your job is to show that your property is assessed unfairly in comparison to similar properties.

The court has held that where there is little or no evidence of actual sales of like property, a number of factors may be considered such as:

1. Cost
2. Depreciation
3. Replacement Value
4. Income
5. Industrial Conditions
6. Location and Occupancy
7. Sales of Like Property
8. Book Value
9. Amount of Insurance Carried
10. Value Asserted in a Prospectus
11. Appraisals Procured by the Owner

If you have any questions, please feel free to call either the Assessor (David Dhein 920-989-1424) or the Town Clerk (Barbara Backhaus 920-726-4303). Please send completed objection form to:

Barbara Backhaus, Town Clerk  
6603 Cty. Rd. F  
Newton, WI 53063-9774

**NOTICE OF INTENT TO FILE OBJECTION WITH BOARD OF REVIEW  
TOWN OF CENTERVILLE**

I, \_\_\_\_\_, as property owner or as agent for \_\_\_\_\_ with an address of \_\_\_\_\_, hereby given notice of an intent to file an objection on the assessment for the following property: \_\_\_\_\_ for the \_\_\_\_\_ Assessment Year in the Town of Centerville.

THIS NOTICE OF INTENT IS BEING FILED: (please mark one)

- \_\_\_\_\_ at least 48 hours before the Board's first scheduled meeting
- \_\_\_\_\_ during the first two hours of the Board's first scheduled meeting (please complete Section A)
- \_\_\_\_\_ up to the end of the fifth day of the session or up to the end of the final day of the session if the session is less than five days (please complete Section B)

FILING OF THIS FORM DOES NOT RELIEVE THE OBJECTOR OF THE REQUIREMENT OF TIMELY FILING A FULLY COMPLETED WRITTEN OBJECTION ON THE PROPER FORM WITH THE CLERK OF THE BOARD OF REVIEW.

\_\_\_\_\_  
Signature Date

Received by: \_\_\_\_\_ on: \_\_\_\_\_

SECTION A: The Board of Review shall grant a waiver of the 48-hour notice of an intent to file a written or oral objection if the property owner who does not meet the notice requirement appears before the Board during the first two hours of the meeting, SHOWS GOOD CAUSE FOR FAILURE TO MEET THE 48-HOUR NOTICE REQUIREMENT AND FILES A WRITTEN OBJECTION. My good cause is as follows:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

SECTION B: The Board of Review may waive all notice requirements and hear the objection even if a property owner fails to provide written or oral notice of an intent to object 48 hours before the first scheduled meeting, and fails to request a waiver of the notice requirement during the first two hours of the meeting, if the property owner appears before the Board at any time up to the end of the fifth day of the session or up to the end of the final day of the session if the session is less than five days, and FILES A WRITTEN OBJECTION AND PROVIDES EVIDENCE OF EXTRAORDINARY CIRCUMSTANCES. Proof of my extraordinary circumstances are as follows:

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A WRITTEN OBJECTION ON THE PROPER FORM MUST BE PROPERLY FILED WITH THE CLERK OF THE BOARD OF REVIEW. ]

## **INFORMATION FOR BOARD OF REVIEW TAXPAYER'S GUIDELINES**

### Requirements and Responsibilities:

1. Allow the assessor to view your property.
2. File an annual statement of personal property by March 1 if a personal property assessment is being contested.
3. Provide written or oral notice of intent to file an objection to the Clerk of the Board of Review (Town Clerk) at least 48 hours before the first scheduled Board of Review meeting. If requesting a member be removed, that must also be stated at this time along with an estimate of the length of the hearing.
4. Complete the entire written objection form and file with the Clerk of the Board of Review.
5. Object to only the **TOTAL VALUATION OF THE LAND AND THE IMPROVEMENTS OF A PARTICULAR PARCEL**.
6. Present factual evidence--evidence that supports the opinion of value stated on the objection form. Objectors may then ask the assessor questions.