## **PUBLIC NOTICE**

STATE OF WISCONSIN)

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CITY OF MANITOWOC)

NOTICE IS HEREBY GIVEN that it is anticipated that the assessment rolls of the City of Manitowoc for the year 2017 will be completed and delivered to the City Clerk and will be open for examination by all the taxable inhabitants of said City of Manitowoc on Tuesday, August 1, 2017 from 9 - 4, and Wednesday, August 9, 2017 from 9 - 4, by appointment.

NOTE: All property owners having a change in valuation from the previous year will be mailed a notice of the 2017 assessed valuation of their property, as required by Section 70.365 of the Wisconsin Statutes.

FURTHER, BE ADVISED that the City Assessor will be present on Tuesday, August 8, 2017, from 9:00 A.M. to 4:00 P.M. at City Hall, and at said time instructional materials shall be available.

NOTICE IS FURTHER GIVEN that the Board of Review for the City of Manitowoc shall hold its first meeting on Wednesday, May 24, 2017, at 4:15 p.m. at City Hall in City Hall Council Chambers, for the purpose of calling the Board of Review into session during the 30 day period beginning on the 2<sup>nd</sup> Monday of May pursuant to Section 70.47(1) of Wis. Stats. It is anticipated that the Board of Review will be adjourned until the 29th of August at 5:30 p.m. at City Hall, and will adjourn thereafter from time to time until its business is completed. Please be advised of the following requirements to appear before the board of review and 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 view the property.
- 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.
- 3. The board of review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the board's first scheduled meeting, 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 and the submission of a written objection, the board shall waive that requirement during the first 2 hours of the board's first scheduled meeting, and 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 5 days with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the board of review during the first 2 hours of the first scheduled meeting.
- 4. Objections to the amount or valuation of property shall first be made in writing and filed with the clerk of the board of review within the first 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 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, and the board shall require that any forms include stated valuations of the property in question. Persons who own land and improvements to that land may object to the aggregate

valuation of that land and improvements to that land, but no person who owns land and improvements to that land 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 and that person in good faith presented evidence to the board in support of the objections and made full disclosure before the board, under oath, of all of that person's property liable to assessment in the district and 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 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.
- 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 and expenses, as specified in the assessor's manual under s. 73.03 (2a), Wis. stats., that the assessor requests. The City of Manitowoc has an ordinance for the confidentiality of information about income and 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 s. 19.35 (1), Wis. stats.
- 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 it's 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 and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.

If you have any questions, please contact City Clerk Jennifer Hudon at 920-686-6950 between 7:30 A.M. and 4:30 P.M. Monday through Friday.

If you need accommodation for this meeting, please notify the City Clerk's office at least 48 hours in advance of the meeting (or as soon as possible after the meeting is posted, if posted less than 48 hours prior to the meeting time) at 920-686-6950.

Dated this 3rd day of May, 2017.

Published May 7, 2017

(Signed) Jennifer Hudon City Clerk

NOT FOR PUBLICATION - FOR INFORMATIONAL PURPOSES ONLY:

(Notice published and posted per 70.45 & 70.47 (2) Wis. Stats)

Publish in Herald Times Reporter on Sunday, May 7, 2017

Display

1 Affidavit of Publication (Must have by May 23, 2017)

POSTED May 5, 2017:

United States Post Office Manitowoc County Courthouse City Hall Bulletin Board STATE OF WISCONSIN

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CITY OF MANITOWOC

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Laurie Braun, being duly sworn on oath deposes and says that she is and was at the time hereinafter mentioned an employee of the City Clerk's office of the City of Manitowoc; that on the 5<sup>th</sup> day of May, 2017, she posted a notice, of which the attached notice is a true copy, on bulletin boards located in the City of Manitowoc at the City Hall, Court House and Post Office. Dated this 5<sup>th</sup> day of May, 2017.

Employee of City Clerk's Office

Subscribed and sworn to before me this 5<sup>th</sup> day of May, 2017.

Notary Public, State of Wisconsin My commission expires 8/17/18

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