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City Of Manitowoc
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STATE OF WISCONSIN, COUNTY OF BROWN

I being duly sworn, doth depose and say that I am an authorized representative of the Herald Times Reporter, a newspaper at Manitowoc Wisconsin; and that an advertisement of which the annexed is a true copy, taken from said paper, has been published in said newspaper in the issues dated:

05/14/2026

That said newspaper was regularly issued and circulated on those dates and that the fees charged are legal.

Sworn to and subscribed before on 05/14/2026

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

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NOTICE
STATE OF WISCONSIN
CITY OF MANITOWOC

NOTICE IS HEREBY GIVEN that it is anticipated that the assessment rolls of the City of Manitowoc for the year 2025 will be completed and returned to the City Clerk and will be open for examination at the Council Chambers of said City of Manitowoc on Monday May 11, 2025. FURTHER, BE ADVISED that the City Assessor will be available by telephone appointment, and at said time informational materials shall be available for Open Book on Tuesday, June 3rd from 10:00 a.m. to 12:00 p.m. Please call Assessor/Account Consultants at 920-740-1838 to schedule.

Property information and the assessment roll lists are available online at www.ci.manitowoc.wi.us.

NOTICE IS FURTHER GIVEN that the Board of Review for the City of Manitowoc shall be held on Wednesday, June 10, 2026, at 8:00 p.m. at City Hall in City Hall Council Chambers and may 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 necessary before the board:

1. Under s. 70.47 (7) Wis. Stats. provides that 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 visit the property, the City of Manitowoc, due to a decision by the Wisconsin Supreme Court and recommendation by the Department of Revenue, will allow a person who has denied a request to appear and will address the lack of access and the credibility of evidence offered as an evidentiary issue at the hearing.

2. After the first meeting of the board of review and before the board's final adjournment, no person who is not included 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 8th day of the session or up to the end of the first day of the session if the session is less than 5 days with regard 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 8th day of the session or up to the end of the first day of the session if the session is less than 5 days. To file a written objection to the amount or valuation of property to be submitted in a form approved by the Department of Revenue, and the board shall require that any form include stated valuations of the property in question, improvements and 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 the person in good faith presented evidence to the board in support of the objection 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. Upon 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 no later than 7 days before the board's first meeting notifies the assessor with all the information about income and expenses, as specified in the assessor's manual under s. 70.22 (2), Wis. Stats. That the assessor requests. The City of Manitowoc has an ordinance for the confidentially 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 determines before the board's first meeting that it is inaccrurate, is not subject to the rules of inspection and copying under s. 19.35 (1), Wis. Stats.

7. The board may allow the property owner or the property owner's representative, at the request of either person, to appear by telephone, under oath, before the board or to submit written statements, under oath, to the board. The board shall hear upon oath, by telephone, all or substantial persons who present to the board a letter from a physician, osteopath, physician assistant, or certified advanced practice nurse practitioner that confirms their illness or disability.

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 (2) (a), Wis. Stats., the person provides to the clerk of the board of review notice as to whether the person will use the request 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.

9. At the request of the property owner or the property owner's representative, the board may postpone and reschedule a hearing, but may not postpone and reschedule a hearing more than once during the same session for the same property.

If you have any questions, please contact City Clerk's assistants listed at 920-740-1830 between 7:30 A.M. and 5:00 P.M. Monday through Thursday and 7:30 A.M. and 11:30 A.M. on Fridays.

If you need accommodation for this meeting, please notify the City Clerk's office at least 48 hours in advance of the meeting for as soon as possible after the meeting is elected. If needed less than 48 hours prior to the meeting time) at 920-740-1830.

Dated this 11th day of May, 2026.
Published May 14, 2026
(Signed) Marcia K. Reed
City Clerk
MANITOWOC
May 14 2026
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