

**OPEN BOOK**  
**Town of Rosendale**  
**Notice that Assessment Roll Is Available For Inspection**

Pursuant to Sec. 70.45 of Wis. Statutes the assessment roll for the year 2019 assessment will be open for examination on the 26<sup>th</sup> day of September, 2019 at the Rosendale Town Hall, N8472 County Hwy M from 9:00 a.m. to 4:00 p.m.

Further be advised that the assessor for the Town of Rosendale will be present at that time. If you have any questions contact Roxanne Tarnow, Clerk for the Town of Rosendale at (920) 872-5054.

**Board of Review**

**NOTICE IS HEREBY GIVEN** that the **Board of Review** for the Town of Rosendale of Fond du Lac County shall hold its first meeting on **Thursday, the 10<sup>th</sup> day of October, 2019, from 5:00 p.m. – 7:00 p.m.** at the Rosendale Town Hall, N8472 County Hwy M, Ripon.

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 enter onto property to conduct an exterior view of the real or personal property being assessed.

Pursuant to section 70.05 (4m) of the Wis. Statutes, you have the right to refuse a visual inspection of the interior of your residence and your refusal to allow an interior inspection of your residence will not be used as the sole reason for increasing your property assessment. Refusing entry to your residence also does not prohibit you from objecting to your assessment pursuant to section 70.47 (7) of the Wis. Statutes.

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, that person provides to the clerk of the Board of Review notice as to whether the person will ask for removal of a member of the Board of Review 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 improvements that are 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 subject or object to a valuation; if that valuation was made by the Assessor or the Objector using the income method; unless the person supplies the Assessor all of the information about income and expenses, as specified in the Assessor's manual under Sec. 73.03 (2a), that the Assessor requests. The Town of Rosendale has an ordinance for the confidentiality of info about income and expenses that is provided to the Assessor under this paragraph which provides exemptions for persons using info 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 determined that it is inaccurate, is not subject to the right of inspection and copying under Section 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.

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Roxanne Tarnow, Clerk