

NOTICE THAT ASSESSMENT ROLL IS AVAILABLE FOR EXAMINATION

AND

NOTICE OF THE OPEN BOOK

AND

NOTICE OF THE BOARD OF REVIEW

FOR THE VILLAGE OF IOLA

NOTICE IS HEREBY GIVEN that pursuant to Sec. 70.45 Wis. Statutes, the 2022 Assessment Roll for the Village of Iola is open for inspection beginning Tuesday, April 25, 2023, from 11:00 a.m. – 1:00 p.m. by phone or email. Phone: (715) 754-2323 or Email: bazileassessment@yahoo.com.

FURTHER BE ADVISED that the BOARD OF REVIEW for the Village of Iola shall be held on May 2nd, 2023, from 11:00 a.m. to 1:00 p.m.

Open Book will be via phone or email ONLY. To make a phone appointment or to ask a question regarding your 2022 assessment, contact the Assessor's Office by email bazileassessment@yahoo.com or calling 715-754-2323 from 11:00 a.m. to 1:00 p.m. Monday through Friday, on or before those dates to schedule a phone appointment with the Assessor's office.

To file a formal appeal, Review the "Property Assessment Appeal Guide for Wisconsin Real Property Owners" this guide can be found at www.revenue.wi.gov by searching for the keywords "Assessment Appeal". You can also request a copy by contacting the Department of Revenue, Office of Technical and Assessment Services, Box 8971, Madison, WI 53708-8971.

- 1.) 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 and personal property if the person has refused a reasonable written request by certified mail of the Assessor to view the exterior of 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 the 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 requirements and failure to appear before the Board of Review during the first 2 hours of the first scheduled meeting.

- 4.) Objection 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 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 of valuation or 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, 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.
- 6.) No person shall 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 manual under Sec. 73.03(2a), that the Assessor requests. The Village of Iola 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 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(2) of Wisconsin State Statutes.
- 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.

Dated this 23rd day of March 2023
Published: March 23, 2023

BETTY J. AANSTAD
Village Clerk
Village of Iola