

**NOTICE OF THE BOARD OF REVIEW
FOR THE CITY OF ALTOONA**

NOTICE IS HEREBY GIVEN, that the Board of Review for the City of Altoona, Eau Claire County shall hold its first initial meeting on the 25th day of May, 2023. The meeting will convene at 5:45 pm at the Altoona Council Chambers located at 1303 Lynn Avenue, Altoona, WI. The purpose of the first meeting is to convene then adjourn until a later date this year when the tax assessment roll becomes available; that second date being July 12, 2023 at 5:00 p.m. at which time the Board will review and examine the assessment roll for real and personal property in the City of Altoona to perform such duties imposed by law.

Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board:

Sec. 70.47(7)(aa), Wis. Stats., provides that the Board of Review may deny a hearing to a property owner who does not allow the assessor to complete an exterior view. However, the Wisconsin Supreme court expressed due process concerns regarding a similarly worded statute in *Milewski v. Town of Dover*, 2017 WI 79, 377 Wis, 2d 38, 899 N.W.2d 303. It is the Department of Revenue's recommendation to allow a Board of Review hearing even if the property owner denied an interior or exterior view. The lack of access to view, and the credibility of evidence offered can be managed as an evidentiary issue at a Board of Review hearing, rather than denying access to the Board of Review.

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 of Review about the person's objection, except at a session of the Board of Review.

No person may appear before the Board of Review, testify to the Board of Review by phone or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board of Review or at least 48 hours before the objection is heard if the objection is allowed under sub. (3) (a), that person provides to the Board of Review clerk a notice as to whether the person will ask for removal under sub. (6m) 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 of Review, the person must specify in writing, his or her estimate of the land value and improvements that he or she is objecting and the person must specify the information that he or she used to arrive at that estimate.

No person may appear before the Board of Review, testify to the Board of Review by phone or object to a valuation; if the assessor or objector made the valuation using the income method; unless the person supplies the assessor with all the information about income and expenses, as specified in the manual under state law (se. 73.03(2a), Wis. Stats.), that the assessor requests. The municipality or county must provide by ordinance for the confidentiality of information about income and expenses provided to the assessor under this paragraph and provide exceptions 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 state law (sec. 19.35(1), Wis. Stats.).

Cynthia M. Bauer, City Clerk

Notice is given under my hand
and the corporate seal of the
City of Altoona on this
1st day of May, 2023.

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