

Public Notice to VILLAGE OF KIMBERLY TAXPAYERS
2024 Open Book of Assessment Rolls
& Board of Review Meeting

Notice is hereby given that pursuant to Wisconsin State Statutes Section 70.45 the 2024 assessment rolls for all Kimberly properties will be open for public viewing and examination on:

Thursday, May 2, 2024 from 4:00 pm – 6:00 pm
Kimberly Municipal Building – Rick J. Hermus Council Chambers
515 W. Kimberly Avenue, Kimberly, WI 54136 (920) 788-7500
Village Assessor will be present for questions/discussion.

Notice is further given that the Board of Review will meet pursuant to Wisconsin State Statutes Section 70.47 for the purpose of hearing objections to property valuations. Persons wishing to appear before the Board of Review must schedule an appointment for a Hearing and fill out a Property Assessment Objection Form at least 48 hours prior to the Board of Review. Instructional materials and objection forms are available in the clerk's office. The deadline to file for a review hearing is 10:00 am on Monday, May 13, 2024 in the clerk's office.

The Board of Review meeting will be held:

Wednesday, May 15, 2024 from 10:00 am – 12:00 pm
Kimberly Municipal Building – Rick J. Hermus Council Chambers
515 W. Kimberly Avenue, Kimberly, WI 54136 (920) 788-7500

Please be advised of the following requirements:

- Sec. 70.47(7)(aa), Wis. Stats. provides that the BOR 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 DOR's recommendation to allow a BOR 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 BOR hearing, rather than denying access to the BOR.
- 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 BOR, testify to the BOR by phone or contest the amount of any assessment unless, at least 48 hours before the first meeting of the BOR or at least 48 hours before the objection is heard if the objection is allowed under sub. (3)(a), that person provides to the BOR 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 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.

- 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 no later than 7 days before the first meeting of the board of review 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 Village of Kimberly 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 before the first meeting of the board of review that it is inaccurate, is not subject to the right of inspection and copying under s. 19.35 (1), Wis. stats.

Notice is hereby given this 11th day of April, 2024.

Jennifer Weyenberg, Clerk-Treasurer

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