

PUBLIC NOTICE
BOARD OF REVIEW

Village of Harrison, Calumet & Outagamie Counties, State of Wisconsin

Pursuant to §70.45, Wis. Stats, the 2024 assessment roll will be open for examination in the Clerk's Office starting on July 18, 2024 from 8:00a.m. until 4:00p.m., Monday through Friday, and online at <http://www.accurateassessor.com/roll-books>.

The assessor shall be available at Harrison Village Hall, W5298 State Road 114, for an **Open Book session on July 18, 2024 from 10:00 am – 12:00 pm**. Additionally, the assessor will be available by appointment. To schedule an appointment or more assessment information go to <https://accurateassessor.powerappsportals.com/Open-Book/>

Forms for Objection will also be available in the clerk's office and online at www.voharrison-wi. Please call the Village Clerk-Treasurer at 920-989-1062 option 5 with your name, address, parcel #, and phone # to file your "notice of intent to file objection to assessment." Instructional material will be provided to people who wish to object to valuations under 70.47, Wis. Stats. **Letter of intent to file objection due by August 5, 2024, 10:30 a.m.**

Further Notice is hereby given that the BOARD OF REVIEW for the Village of Harrison in Calumet & Outagamie County, Wisconsin, shall hold a meeting on August 7, 2024, from 10:30am to 12:30pm, at the Harrison Municipal Building, W5298 State Road 114.

Please be advised of the following requirements to appear before the board of review and procedural requirements if appearing before the board:

1. 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 view 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 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 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 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 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 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 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 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 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 Harrison 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 that it is inaccurate, is not subject to the right of inspection and copying under s. 19.35 (1), Wis. stats.
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.
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 (3) (a), Wis. stats., that person provides to the clerk of the board of review notice as to whether the person will ask for the removal 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.

Notice is hereby given on this 28th day of June 2024.

Vicki L. Tessen, WCMC
Village Clerk-Treasurer



NOTICE OF BOARD OF REVIEW MEETING

DATE: Wednesday August 7, 2024
TIME: 10:30AM
PLACE: Harrison Municipal Building
W5298 State Road 114
Harrison, WI 54952

NOTICE IS HEREBY GIVEN that a Board of Review meeting will be held at 10:30AM on Wednesday, August 7, 2024, at the Harrison Municipal Building. This is a public meeting, and the agenda is listed below.

1. **Call to Order by Clerk**
2. **Pledge of Allegiance**
3. **Roll Call**
4. **Election of Chairperson and Vice-Chairperson**
5. **Statement and Verifications by Village Clerk**
 - a) Open Book and Board of Review Notices
 - b) Board of Review Training
 - c) Ordinance V24-06 re: Confidentiality of Income and Expense Information to Assessor
6. **Correction and Approval of Previous Meeting Minutes**
 - a) August 31, 2023
 - b) May 28, 2024
7. **Rules and Procedure Policy for Board of Review – Review for Amendments**
8. **Report of Prior Year's Omissions and Chargebacks (none)**
9. **Presentation and Filing of Assessment Roll by Village Assessor Kyle Kabe, Accurate Assessors**
 - a) Filing of Annual Assessment Roll and Summary Report
 - b) Comments on Open Book Changes and Status of the Village's Assessment Values
 - c) Discussion of 2025 Village-Wide Re-evaluation – Timeline, Public Education Plan, etc.
10. **Annual Assessment Report**
 - a) Examination of 2024 Assessment Roll
 - b) Correct Description or Calculation Errors
 - c) Add Omitted Property / Eliminate Double Assessed Property, *if any*
 - d) Certify Corrections of Error under Wis. Stat. section 70.43
 - e) Action to Accept the Roll - *either as presented or with corrections*

11. Compliance Review of Filed Assessment Objection Forms (if any)

If any Assessment Objection forms are filed, they are included in the BOR packet or, for late filings, they will be disseminated within the first 2 hours of the BOR meeting.

12. Hearings of Assessment Objection (if any)

If any hearings are scheduled, information will be included in the packet or disseminated during the first two hours of the first BOR meeting.

13. Schedule Additional Meeting Date(s) (if any)

14. Adjourn

Notice of Potential QUORUM:

Members of the Village Board and its subcommittees may attend this meeting, resulting in a majority or quorum of that body. No action will be taken by any Village of Harrison governmental body at the above-stated meeting other than the Board of Review.

Accessibility:

Any person with hearing disabilities or requiring special accommodation to participate in the meeting should contact the Clerk's Office (920-989-1062) at least 24-hours prior to the meeting. This is a public meeting.

Agenda Posted and Published:

July 31, 2024 at Harrison Village Hall and to www.VillageofHarrison-WI.org

Vicki L. Tessen, Clerk