

## **NOTICE THAT THE ASSESSMENT ROLL IS OPEN FOR EXAMINATION AND OPEN BOOK TOWN OF LUCK**

Pursuant to Wis Stat 70.45, the assessment roll for the year 2025 assessment will be open for examination on the 9th day of April, 2025. Additionally the assessor shall be available at the Town Hall located in Luck, WI from 12:30 pm to 2:30 pm. Instructional material will be provided at the open book to persons who wish to object to valuations under Wis. Stat. 70.47

### **NOTICE OF BOARD OR REVIEW TWO-HOUR MEETING**

Notice is hereby given that the Board of Review for the Town of Luck, Polk County, shall hold its first meeting on the 30th day of April, 2025, from 12:00 pm to 2:00 pm at Luck Town Hall in Luck, WI.

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

1) 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. Open book shall occur no less than 7 days prior to the Board of Review

2) The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the Board of Review's first scheduled meeting, the objector provides to the Board of Review Clerk written or oral notice of an intent to file an objection, except that upon showing a good cause and the submission of a written objection, the Board of Review shall waive that requirement during the first 2 hours of the Board of Review's first scheduled meeting, and the Board of Review 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.

3) Objections to the amount or valuation of property shall first be made in writing and filed with the Board of Review clerk within the first 2 hours of the Board of Review's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the Board of Review 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 of Review may require objections to the amount or valuation of property to be submitted on forms approved by the Wisconsin Department of Revenue, and the Board of Review 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 improvements to that land may object only to the valuation of that land or only to the 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 of Review in support of the objections and made full disclosure before the Board of Review, 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.

4) 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.

5) 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 all the information about income and expenses that the assessor requests, as specified in the Assessor's manual under Sec. 73.03 (2a) of Wis Statutes, that the Assessor requests. The Town of Luck has an ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under this paragraph that provides for persons using information in the discharge of duties imposed by law or 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 Sec. 19.35(1) of Wis. Statutes.

6) The Board shall hear upon oath, by telephone, all ill or disabled persons who present to the Board a letter from a physician, physician assistant, or advanced practice nurse prescriber certified under Wis Stat 441.16(2) that confirms their illness or disability. No other person may testify by telephone unless the Board, in its discretion, has determined to grant a property owner's or their representative's request to testify under oath by telephone or written statement.

Respectfully submitted,  
Patsy Gustafson, Clerk  
Town of Luck