

**TOWN OF MOSEL  
NOTICE OF OPEN BOOK AND BOARD OF REVIEW**

Pursuant to Sec. 70.45 of Wis. Stats., the Town of Mosel assessment roll will be available for review during Open Book on April 14, 2010 from 4:00 p.m. to 6:00 p.m. at the Mosel Town Hall, W982 County Road FF, Sheboygan. Instructional material about the assessment, on how to file an objection, and Board of Review procedures under Wisconsin law will be available at that time.

**NOTICE IS HEREBY GIVEN** that the Board of Review for the Town of Mosel shall hold its first meeting on Wednesday, May 25, 2010, from 4:00 p.m. to 6:00 p.m. at the Mosel Town Hall, W982 County Road FF, Sheboygan.

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

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 or personal property if that person has refused a reasonable written request by certified mail of the Assessor to view such property.

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 persons 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 (because that person has been granted a waiver of the 48-hour notice of an intent to file a written objection by appearing before the Board during the first two hours of the meeting and showing good cause for failure to meet the 48-hour notice requirement and that person files a written objection), that person provides to the Clerk of the Board of Review notice as to whether the person will ask for removal of any Board members 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, 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.

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, unless the person supplies to the Assessor all of the information about income and expenses, as specified in the manual under Section 73.03(2a), that the Assessor requests. The Town of Mosel has provided by ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under this paragraph, which provides exemptions 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 Section 19.35(1), Wis. Stats.

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.

\*\* Any person requiring special assistance to participate in Open Book/Board of Review, contact the Clerk at 565-3700. \*\*

Posted: Town Hall \_\_\_\_\_ Grace \_\_\_\_\_ Transfer Station \_\_\_\_\_ Dated March 19, 2010  
Review (email) \_\_\_\_\_ Website \_\_\_\_\_ Hall Door \_\_\_\_\_ Rachel Rehbein, Clerk-Treasurer