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**NOTICE OF OPEN BOOK AND BOARD OF REVIEW  
FOR THE VILLAGE OF SOMERSET AND TOWN OF SOMERSET, ST. CROIX COUNTY, WI**

**OPEN BOOK**

The Village of Somerset will hold Open Book on the 2024 Assessment Roll on Wednesday, May 1<sup>st</sup>, 2024 from 10:00 a.m. - 12:00 p.m. call Bowmar Appraisal for an appointment at 715-835-1141. Village assessor, Bowmar Appraisal, Inc. The Open Book is an opportunity to view your assessment and to talk with the assessor informally.

The Town of Somerset will hold Open Book on the 2024 Assessment Roll on Friday, April 26<sup>th</sup>, 2024 from 11:00 a.m. - 1:00 p.m. at the Town Hall, 748 Highway 35. Town Assessor, Chimney Rock Appraisal, 715-926-3199 will be present. The Open Book is an opportunity to view your assessment and to talk with the assessor informally.

**BOARD OF REVIEW**

**NOTICE IS HEREBY GIVEN** that the Board of Review for the Village of Somerset of St. Croix County shall convene for the purpose of hearing objections to property valuations on Wednesday, May 8<sup>th</sup>, 2024, 5:00 p.m. – 7:00 p.m.

Town of Somerset of St. Croix County shall convene for the purpose of hearing objections to property valuations on Wednesday, May 8<sup>th</sup>, 2024, 6:00 p.m. – 8:00 p.m.

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

1. While s. 70.47 (7)(aa), Wis. Stats., provides that 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, the Village of Somerset and Town of Somerset, due to a decision by the Wisconsin Supreme Court and recommendation by the Department of Revenue, will allow a person who has denied a request to appear and will address the lack of access and the credibility of evidence offered as an evidentiary issue at the hearing.
2. After the first meeting of the Board of Review and before the Board of Review'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.
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 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 a showing of 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 5<sup>th</sup> 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 5<sup>th</sup> 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 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 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 of Review.

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 of Review 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 seven days before the first meeting of the Board of Review, the person supplies the assessor with all of the information about income and expenses that the assessor requests, as specified in the Assessor's Manual under Wis. Stat. 73.03 (2a). The Town of Somerset 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 Wis. Stats. 19.35 (1).
7. The Board of Review may allow the property owner or the property owner's representative, at the request of either person, to appear by telephone, under oath, before the board to submit written statements, under oath, to the board. The board shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, osteopath, physician assistant or certified advanced practice nurse prescriber that confirms their illness or disability.
8. No person may appear before the Board of Review, testify to the Board of Review 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 Wis. Stat. 70.47 (3)(a), 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.
9. At the request of the property owner or the property owner's representative, the board may postpone and reschedule a hearing, but may not postpone and reschedule a hearing more than once during the same session for the same property.

Notice is hereby given this 28<sup>th</sup> day March, 2024 by:

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| Village Clerk | Town Clerk   |
| Tasia Berger  | Jeri Koester |

Published & Posted: 03/28/24

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**BOARD OF REVIEW**  
**Village of Somerset**  
**Wednesday, May 8, 2024**  
**5:00 p.m. to 7:00 p.m.**

**[Mike Kappers, Ryan Sicard, Chris Moreno, Tasia Berger]**

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**Zoom – [www.zoom.us](https://www.zoom.us) or telephone: 1-312-626-6799**

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**Meeting ID #886-1457-7044 and passcode #939752**

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1. Board of Review Called to Order and roll call.
2. Select Chairman **and** Vice Chairman
3. Appoint Clerk for Board of Review and verify Clerk filed the required training affidavit
4. Confirmation:
  - a. Assessment notices mailed out on 04/23/24.
  - b. Assessment Roll received from the County.
  - c. Assessment roll received from the assessor to the clerk on 04/29/24.
  - d. Open Book date May 1, 2024, Assessor Mike Kochaver was in attendance.
  - e. Open Book Notice published in the Hudson Star Observer on 03/28/24. Postings placed at Village Hall lobby and website, Post Office and Somerset Library lobby.
  - f. The 2023 Guides for Property Owners were available at the Clerk's Office as well as from the Assessor.
  - g. Board of Review Notice published in the Hudson Star Observer on 03/28/28. Postings placed at Village Hall lobby and website, Post Office and Somerset Library lobby.
  - h. Village has ordinance for the confidentiality of income and expense information provided to the assessor under state law sec. 70.47 (7) (af). Adopted 04/18/2017
  - i. Confirm adoption of policy regarding the procedure for sworn telephone testimony and sworn written testimony. Adopted 04/18/2017
  - j. Confirm adoption of policy regarding the procedure for waiver of Board of Review hearing requests. Adopted 04/18/2017
5. Filling and summary of Annual Assessment Report by Assessor's Office.
6. Review Assessment Roll and confirm Assessor's Affidavit and signature are attached.
  - a. Examine the roll
  - b. Correct descriptions or calculation errors
  - c. Add omitted property, and
  - d. Eliminate double assessed property.
7. Discussion / Action – Certify all corrections of error under state law (sec. 70.43, Wis. Stats)
8. Discussion / Action – Verify with the assessor that open book changes are included in the assessment roll.
9. Allow taxpayers to examine their assessment data.
10. Confirm assessment level is at: 75%
11. Review Notices of Intent to File Objection.
12. Proceed to hear Objections to Assessments
13. Set Hearing Dates if needed
14. Adjourn