



PUBLIC NOTICE THAT THE ASSESSMENT ROLL IS OPEN FOR EXAMINATION AND OPEN BOOK

City of Beloit, Rock County, State of Wisconsin.

Pursuant to s. 70.45, Wis. Stats., the assessment roll for the year 2023 will be open for examination starting on May 1, 2023 in the 1st floor lobby of City Hall at 100 State Street, Beloit, and online at.

- Additionally, the Assessor will be available by appointment by calling 608-364-6670.
- Open Book will occur May 1 through May 10, 2023 between 9am and 3pm.

Forms for Objection will also be available on the website. Please call the City Clerk-Treasurer at 608-364-6681 with your name, address, parcel # and phone # to file your "notice of intent to file objection to assessment." Instructional material will be provided to persons who wish to object to valuations under 70.47, Wis. Stats.

Notice is hereby given this day of April 14, 2023 by Marcy J Granger, City Clerk-Treasurer

Dated: April 14, 2023

Posted: April 14, 2023

Published: April 14, 2023

01-611100-

PUBLIC NOTICE OF BOARD OF REVIEW TWO-HOUR MEETING

NOTICE IS HEREBY GIVEN that the Board of Review for the City of Beloit, Wisconsin, shall hold its first meeting on, May 24, 2023, beginning at 10:00 a.m. in the Forum of City Hall, 100 State Street, Beloit, WI.

The Board may continue to meet beginning at 1:00 p.m., that same day, at which time citizen objections to their property tax assessments may be heard.

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

1. After the first meeting 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 a person's objection, except at a session for 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 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 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 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 Board of Review in support of the objections and made full disclosure before the Board of Review, under oath, of all 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 used to arrive at the estimate.
5. 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 the person supplies the assessor with all the information about the income and expenses that the assessor requests, as specified in the Assessor's Manual under Wis. Stat. 73.03(2a). The City of Beloit has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under the 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 in this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. 19.35(1).
6. The Board of Review shall hear upon oath, by telephone, all ill or disabled persons who present to the Board of Review a letter from a physician, surgeon, osteopath, physician assistant, or certified advanced practice nurse that confirms their illness or disability. No other persons may testify by telephone unless the Board of Review, 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.
7. No person may appear before the Board of Review, testify to the Board of Review by telephone, or contest the amount of assessment unless, at least 48 hours before the first meeting of the Board of Review, 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 notice to the Board of Review Clerk 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.
8. 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 City of Beloit, 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.
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 14th day of April, 2023 by Marcy J Granger, City Clerk-Treasurer

Dated: April 14, 2023

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