

**NOTICE OF OPEN BOOK AND BOARD OF REVIEW – 2015  
CITY OF WHITEWATER  
WALWORTH AND JEFFERSON COUNTIES, WISCONSIN**

**NOTICE IS HEREBY GIVEN THAT the Board of Review for the City of Whitewater shall meet on June 1, 2015, at 6:30 p.m. in the Community Room of the City of Whitewater Municipal Building, 312 W. Whitewater St., Whitewater, Wisconsin. IN ADDITION, NOTICE IS HEREBY GIVEN that Open Book days with the assessor present will be Wednesday, April 29, 2015 from 12:00 p.m. – 3:00 p.m. and 4:15 p.m. to 7:00 p.m. AND Thursday, April 30, 2015, from 9:00 a.m. – 12:00 p.m. and 1:15 p.m. - 3:00 p.m., as required by Wisconsin Statute 70.45. In addition to the statutory required day of Open Book, the assessment roll will also be open for examination during regular office hours at the Municipal Clerk's office in City Hall. **The assessor or his staff will be available during the Open Book days listed above.** You can meet with the Assessor or his staff in the Assessor's Office, City Hall, 312 W. Whitewater Street, Whitewater, Wisconsin. *BE AWARE the assessor cannot make changes in an assessed value within the 15 day period prior to the start of Board of Review under current Wisconsin Statutes.***

**NOTICE IS FURTHER GIVEN** that the Wisconsin Statute 70.47(2) requires as follows:

1. 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 the person has refused a reasonable written request by certified mail of the Assessor to view such 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. 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 because the 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 files a written objection, that person provides to the Clerk of Board of Review notice as to whether the person will ask for removal of any Board member and, if so, which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.
4. When appearing before the Board, the person shall specify, in writing, the person's objection and specify the information that the person used to arrive at the 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; unless that person supplies to the Assessor all the information about income and expenses, as specified in the manual under Sec. 73.03(2a), that the Assessor requests. The City of Whitewater has an 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 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 copying under Section 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, surgeon or osteopath that confirms their illness or disability. No other person may testify by telephone.

Respectfully submitted,  
Michele R. Smith, Clerk, City of Whitewater  
(262) 473-0500 xtn 202