



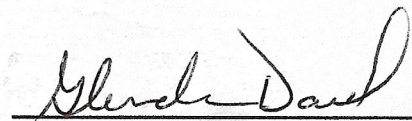
NOTICE OF BOARD OF REVIEW

Town of Luxemburg

Kewaunee County, Wisconsin

**Notice is hereby given that the Board of Review for
The Town of Luxemburg, Kewaunee County, Wisconsin,
shall hold its first meeting on May 1, 2024, from
3:00 pm to 5:00 pm. at the Luxemburg Town Hall,
E1027 State Highway 54.**

Dated this 15th day of April, 2024



Glenda Daul, Town Clerk

STATE OF WISCONSIN

Town of Luxemburg

Kewaunee County

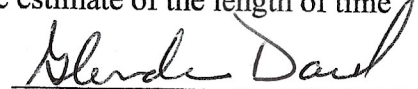
Notice is hereby given that the Board of Review for the Town of Luxemburg, Kewaunee County, Wisconsin, shall hold its first meeting on May 1, 2024, from 3:00 PM - 5:00 PM., at E1027 St Hwy 54.

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

1. *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 enter onto property to conduct an exterior view of such property being assessed.
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. Open book shall occur no less than 7 days prior to 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's first scheduled meeting, the objector provides to the board's 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 shall waive that requirement during the first 2 hours of the board's first scheduled meeting, and the board 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.
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 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 may require objections to the amount or valuation of property to be submitted on forms approved by the Department of Revenue, and the board 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.

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 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 with all the information about income and expenses, as specified in the assessor's manual under s. 73.03 (2a), Wis. stats., that the assessor requests. The Town of Luxemburg 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 determines before the first meeting of the board of review that it is inaccurate, is not subject to the right of inspection and copying under s. 19.35 (1), Wis. Stats.
7. 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 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.
8. 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 under s.70.47 (3) (a), Wis. stats., 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.

Notice is hereby given this 15th day of April 2024.



Glenda Daul
Town Clerk

Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's [Guide for Property Owners](#).

Complete all sections:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name <i>(on changed assessment notice)</i>				Agent name <i>(if applicable)</i>			
Owner mailing address				Agent mailing address			
City	State	Zip		City	State	Zip	
Owner phone () -	Email			Owner phone () -	Email		
Section 2: Assessment Information and Opinion of Value							
Property address				Legal description or parcel no. <i>(on changed assessment notice)</i>			
City	State	Zip					
Assessment shown on notice - Total				Your opinion of assessed value - Total			

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Statutory Class	Acres	@	\$ Per Acre	Full Taxable Value
Residential total market value				
Commercial total market value				
Agricultural classification: # of tillable acres		@	\$ acre use value	
# of pasture acres		@	\$ acre use value	
# of specialty acres		@	\$ acre use value	
Undeveloped classification # of acres		@	\$ acre @ 50% of market value	
Agricultural forest classification # of acres		@	\$ acre @ 50% of market value	
Forest classification # of acres		@	\$ acre @ market value	
Class 7 "Other" total market value			market value	
Managed forest land acres		@	\$ acre @ 50% of market value	
Managed forest land acres		@	\$ acre @ market value	

Section 3: Reason for Objection and Basis of Estimate	
Reason(s) for your objection: <i>(Attach additional sheets if needed)</i>	Basis for your opinion of assessed value: <i>(Attach additional sheets if needed)</i>

Section 4: Other Property Information	
A. Within the last 10 years, did you acquire the property?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, provide acquisition price \$ _____ Date - - - - - <input type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance <i>(mm-dd-yyyy)</i>	
B. Within the last 10 years, did you change this property (ex: remodel, addition)?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, describe _____ Date of changes - - - - - Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>(mm-dd-yyyy)</i>	
C. Within the last five years, was this property listed/offered for sale?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, how long was the property listed <i>(provide dates)</i> - - - - - to - - - - - <i>(mm-dd-yyyy)</i> <i>(mm-dd-yyyy)</i>	
Asking price \$ _____ List all offers received _____	
D. Within the last five years, was this property appraised?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, provide: Date - - - - - Value _____ Purpose of appraisal _____ <i>(mm-dd-yyyy)</i>	
If this property had more than one appraisal, provide the requested information for each appraisal. _____	

Section 5: BOR Hearing Information	
A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____ Note: This does not apply in first or second class cities.	
B. Provide a reasonable estimate of the amount of time you need at the hearing _____ minutes.	

Property owner or Agent signature	Date <i>(mm-dd-yyyy)</i>
	- -