

**TOWN OF METOMEN
BOARD OF REVIEW MEETING
Thursday 27 , 2023**

6:00 P.M.-8:00 P.M.

TOWN BUILDING MEETING ROOM

Must be tape recorded

- I. Call meeting to order.
- II Clerk reads legal notice
- III Select Chairman
- IV Select Vice Chairman
- V Clerk receives the assessment roll from the assessor.
- VI Clerk introduces the case when called upon by BOR chairperson
This case is of (give name of property owner/objector)
The property owner /objector resides at _____
The address for the property in question is _____
The tax key # for this property in question is _____
This property has been classified for assessment purposes as (residential; commercial; manufacturing;
agricultural; undeveloped; agricultural; productive forest land; or other...see Sec. 70.32 for classes of
property
The 2022 value in the assessment roll is:
Land _____
Improvements _____
Total assessment _____
- VII Chairperson outlines the hearing procedures
 - (a) The person filing the objection will testify and present evidence first. The assessor may then ask the objector questions. The board of review members may also ask the objector questions.
 - (b) After the objector has testified, any other witnesses present in support of the objector will testify. Each witness is subject to questions from the assessor and board of review members.
 - (c) Following all witnesses of the objector, the assessor shall present his/her case in support of the assessment.
 - (d) The Assessor shall be subject to any questions of the objector first. Then the assessor shall be subject to questions of the board of review members.
 - (e) The objector may present any other evidence, which again is subject to questions of the assessor or board of review members.
 - (f) The assessor may provide any other evidence, again subject to questions of the objector and the board of review.
 - (g) After all evidence has been submitted under oath, the objector may first make a brief summary of his/her case to the board of review.
 - (h) The assessor may follow with a brief summary of his/her case.
 - (i) After each summary, the taking of testimony will be closed.

- (j) The board of review will deliberate on the testimony in open session (either)(immediately following the testimony, or, at a later date to be announced)

VIII Chairperson's statement to the objector
“The board of review wants you to understand that under state law the board of review is required to uphold the assessor’s valuation of your property as being correct, unless you by your testimony can show the assessor’s valuation to be incorrect, in other words the burden of proof is upon you as the taxpayer. Do you understand that?”

IX Swear in owner of contested assessment by Clerk:

Town of Metomen WITNESS OATH
Fond du Lac County, Wisconsin 906.03(3), Wis. Stats.

“Please raise your right hand and answer truthfully the following oath:
“Do you solemnly, sincerely and truly declare and affirm that the testimony you shall give in this hearing brought before the Board of Review of the Town of Metomen, Fond du Lac County, Wisconsin, shall be the truth, the whole truth and nothing but the truth; and this you do under the pain and penalty of perjury?”

- A. Presentation by property owner. For the record will you please state your full name and address, and will you also state what in your opinion is the full taxable value of your property.
- B. Cross-examination of property owner.

X Swear in witnesses.

- A. Testimony of witnesses.
- B. Cross-examination of witnesses.

XI Swear in the assessor.

- A. Testimony of assessor.
- B. Cross-examination of assessor.

XII Determination by members of the Board of Review. I am now closing the testimony in this case. I will now open up the deliberations in this case by asking the board of review members to state based upon the sworn testimony presented whether the assessor’s valuation is correct or incorrect.(Must state on the record the correct assessment)

XIII . Repeat VI-XII for each contested assessment

Schedule to appear 1.

XIV Adjourn