

**OBJECTION FORM
FOR REAL PROPERTY ASSESSMENT**

Circle Property Type: Residential Commercial Waterfront
Did you attend the Open Book? Yes No
If yes, was an adjustment made to your assessment? Yes No
If yes, what was the new assessment? \$ _____

Section 70.47(7)(a), Wisconsin Statutes states, "No person shall be allowed in any action or proceedings to question the amount or valuation of property unless such written objection has been filed and such person in good faith presented evidence to such board in support of such objection and made full disclosure before said board..."

Note: The Board of Review can hear only sworn oral testimony regarding the value of the property. It cannot hear protests regarding the amount of property taxes or questions of exemption. The best evidence of the value of your property is a recent arm's-length sale of your property. The next best evidence is recent arm's-length sales of comparable property. If there are no sales of your property or comparable property, you should present other evidence that indicates the value of your property. This would include cost, income, appraisals, amounts of insurance, and sales of like property.

Property Owner's Name	Agent (if applicable)
Owner's Mailing Address	Agent's Mailing Address
Owner's Telephone Number	AGENT'S TELEPHONE NUMBER

Please provide the following information on the property and the assessment to which you are objecting. (Attach additional sheets, if necessary)

- Property Address _____
- Legal Description or parcel number from the current assessment roll _____
- Total Property Assessments _____
- Please explain why you think the above-assessed value is incorrect _____
- In your opinion, what was the taxable value of this property on January 1 of the year being appealed? _____
If this property contains acreage that is not in a market value class, provide a further 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		@ \$ care use value	
# of Pasture Acres		@ \$ care use value	
# of Specialty Acres		@ \$ care 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 "Others" Total Market Value		Market Value	
Managed Forest Land Acres		@ \$ acre @ 50% of Market Value	
Managed Forest Land Acres		@ Market Value	

- (a) Check the method of acquisition of the property: Purchase Trade Gift Inheritance
Acquisition Price: \$ _____ Date: _____
- (a) Have you improved, remodeled, added to, or changed this property since acquiring it? Yes No
If yes, describe:
(a) When were the changes made? _____
(b) What were the cost of the changes? _____
(c) Does the above figure include the value of all labor, including your own? Yes No
- Have you listed the property for sale within the last five years? Yes No
(a) If yes, when and for how long was the property listed? _____
(b) What was the asking price? _____
(c) What offers were received? _____
- Has anyone made an appraisal of this property within the last five years? Yes No
(a) If yes, when and for what purpose? _____
(b) What was the appraised value? _____
- Please list the name(s) of the Board of Review member(s) you are requesting to be removed from your hearing. NOTE: This section does not apply in first or second class cities. _____
- Please provide a reasonable estimate of the length of time that the hearing will take _____ N/A

OWNER'S OR AGENT'S SIGNATURE	DATE
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STATEMENT OF AGENCY

Property Owner: _____
Property Address: _____
Neenah WI 54956

Parcel No: _____

I hereby appoint _____
Agent for the purpose of filing assessment appeals, applications or petitions for review of valuation with all counties, appraisal districts and/or Assessment Appeal Boards, Boards of Review or Boards of Equalization in the State of Wisconsin for the **2012** assessment year; appearing on our behalf before said Boards; examining any records; and discussing with the appropriate governmental authorities the assessment of property listed above.

Please send all correspondence to: _____

Signature

Print Name

Date

TAXPAYERS' RIGHTS

1. Each property is described in books called assessment rolls, which are open for examination at the assessor's office during regular office hours. Properties other than your own may be viewed as well.
2. Whenever an assessor raises the assessment of any real property by \$300 or more, the owner must be notified, if known, or else the occupant of the property.
3. The notice must be in writing and mailed at least 10 days prior to the Board of Review meeting.
4. The notice includes information notifying the owner of the procedures to be used to object to the assessment. However, according to Section 70.365, Wis. Stats., failure to receive a notice does not affect the validity of the increased assessment.

TAXPAYERS' RESPONSIBILITIES

1. The time to check your assessment is in March or April of each year, after the yearly assessment is completed and before the meeting of the Board of Review. Remember that once the tax bills are out, it is too late to review that year's assessment.
2. It is wise to review your property card to assure accuracy in the description of your property. The property card is on file in the assessor's office.
3. If you have questions about the validity of your assessment, your first step should be to contact the assessor and arrange to personally discuss the assessment. The assessor can explain the procedure used in arriving at the assessment.
4. If you have discussed the matter with the assessor and you are still not satisfied, ask for information about the appeals process.

APPEALS

1. Make arrangements with the City Clerk to appear before the Board of Review by filling out a written and signed form of objection to property assessment. The clerk will supply you with the form and schedule your appearance before the Board of Review.
2. The Board of Review has no authority to change an assessment without sworn testimony proving the assessor's value is incorrect. The best evidence would be a recent sale price of the property under protest, plus an account of any changes the property has undergone between the date of sale and the assessment date of January 1.

The next best evidence of market value is the sale prices of other properties that are comparable to the property under protest. Oral testimony by a qualified witness who has made a market value appraisal of the property is also good evidence.

3. Board of Review meetings are publicly noticed and open to all citizens at all times.

4. There are three avenues of appeal from the decision of the Board of Review:
 - A. Appeal to the Circuit Court under Section 70.47(13), Wis. Stats. There are specific rules and timetables that must be followed, and no new evidence may be submitted.

 - B. Appeal to the municipality for recovery of excessive taxes under Section 70.37, Wis. Stats., there are specific rules and timetables that must be followed.

 - C. Appeal to the Wisconsin Department of Revenue under Section 70.85, Wis. Stats.

The City Attorney can provide the specific information related to the appeal processes described above.

A LEGAL APPEARANCE BEFORE A BOARD OF REVIEW

- ◆ Your property tax is determined by the municipality. It is not a self-assessed tax like the Income Tax. It is up to the property owner to find out what his assessment is and take any action if he feels the assessment is inequitable. The Assessor is obligated by law, to notify the property owner if there is an increase assessed valuation of \$300.00 or more over the previous years assessment.
- ◆ If you are not satisfied with the assessment on your property, the time for you to do something about it is now. Taking action next January at tax paying time is too late. The Board of Review can only hear objections for the current assessment year.
- ◆ The most important step in protesting assessments is to file a formal complaint with the City Clerk (48 hours minimum) prior to the Board of Review opening session. The Board of Review meets annually in May for an organizational session and may re-convene at a later date. The dates will be posted in four conspicuous public places 10 days prior to the meeting.
- ◆ The assessment on your property was determined by the Assessor as of January 1 of this year. The law requires that the Assessor arrive at his assessment from actual view or the best information obtainable. It therefore will behoove you to cooperate with him so that he may have a better basis for his assessment.
- ◆ Under Wisconsin Statutes, the values arrive at by the Assessor are presumed correct until proven otherwise, which burden of proof is upon the taxpayer.
- ◆ A property owner should personally check his assessments in the assessment roll to be sure he knows the value placed upon his property by the Assessor.
- ◆ If you believe your property is not fairly assessed, you must file a written objection form with the City Clerk. The Board of Review must have a 48 hour notice before your case can be heard. The questions on this form are often of great importance to you in proving that the assessment is in error, and will help the Board of Review members when they review your case. After your form has been filed with the City Clerk you will receive notice from the Clerk's office as to when your case will be heard.

NOTE: The Board consists of (5) regular members and (2) alternate members. The City Clerk, recording secretary and the City Attorney are present at the Board of Review hearings. The Assessor's Office may have up to (3) representatives at any one hearing. Please make sure to bring (12) copies of any exhibit you will present to the Board of Review during your testimony.

YOUR CASE IS CALLED

- ◆ When your name is called, you or your local agent must present your case. The first, and very important, process is administering the oath. You will be asked to raise your right hand while the Clerk repeats the following oath:

"Do you solemnly swear to tell the truth, the whole truth and nothing but the truth, so help you God".

To this, you will answer, "I do".

READING YOUR OBJECTION

- ◆ You may now be seated in the witness chair while your written objection form is read to the Board of Review. After the reading of the written objection form, you must orally present your case. This means that you must tell the Board of Review in your own words why you believe the assessment of your property is in error. This is your chance to tell the Board of Review your complete story.

“DO” AND “DO NOT”

- ◆ Do fill out the objection form fully. Your case cannot be heard if you do not.
- ◆ Do not try to question the Assessor first. State law says: "The taxpayer shall first be heard".
- ◆ Do speak slowly and clearly. Remember that what you say is being taken down by a recorder or stenographer.
- ◆ Do not become angry or disturbed; it will only confuse yourself and the Board.
- ◆ Do not say "the taxes are too high" on my property. This is not evidence that the assessment is too high.
- ◆ Do remember that these Board of Review members can only act on sworn oral testimony presented to them at this Board of Review meeting proving the assessment is in error and that they may call in witnesses to support or deny the assessment.
- ◆ Do plan on being fully prepared to present your case, including the presentation of your witness to collaborate the circumstances involved in your objection. i.e., If you are basing your objection on a recent purchase price, be prepared to bring the seller of the property along to substantiate the sales agreement (to prove there was a willing seller and a willing buyer involved) or if you are basing your objection on an appraisal you may want to have that appraiser present to answer questions from the Board.