

2019 Board of Review for the Village of Shiocton
JUNE 3, 2019 will be held from 4:00 P.M.-6:00P.M.

1. SELECT A CHAIRMAN
 2. SELECT A VICE-CHAIRMAN
 3. VERIFY THAT A MEMBER HAS MET THE MANDATORY TRAINING REQUIREMENTS SPECIFIED IN SEC. 70.46(4) WISCONSIN STATUTES
 4. RECEIVE THE ASSESSMENT ROLL AND SWORN STATEMENTS FROM THE CLERK
 5. EXAMINE THE ROLL AND CORRECT ERRORS IN DESCRIPTION OR COMPUTATION AND ADD OMITTED OR ELIMINATED DOUBLE ASSESSED PROPERTY
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IF THE QUORUM OF THE BOARD VOTES ON A MATTER AND A TIE VOTE RESULTS, THE ASSESSOR'S VALUATION SHALL BE SUSTAINED.

THE BOARD'S FIRST DUTY IS TO EXAMINE THE ASSESSMENT ROLL FOR APPARENT ERRORS IN DESCRIPTION AND COMPUTATION.

ALL PERSONS WHO APPEAR BEFORE THE BOARD TO TESTIFY IN RELATION TO AN ASSESSMENT MUST FIRST BE SWORN IN BY THE CLERK.

THE BOARD MAY ALSO WAIVE THE REQUIREMENTS FOR WRITTEN OBJECTION BY EXPRESS ACTION, BUT IT MAY NOT BE ADVISABLE TO DO SO.

THE PROPERTY OWNER OR HIS OR HER REPRESENTATIVES AND WITNESSES SHALL BE HEARD FIRST.

WHEN CAN AN ASSESSMENT BE CHANGED?

THE ASSESSOR'S VALUATION IS PRESUMED TO BE CORRECT AND THIS PRESUMPTION WILL SURVIVE UNTIL IT IS OVERTURNED BY CREDIBLE EVIDENCE.

A VALUATION FIXED BY THE ASSESSOR CAN BE CHANGED BY THE BOARD **"ONLY"** AFTER SWORN ORAL TESTIMONY HAS BEEN TAKEN AND WRITTEN INTO THE MINUTES BY THE CLERK.

IF THE BOARD CONCLUDES THAT THE TESTIMONY PRESENTED CONCLUSIVELY DEMONSTRATES THAT THE ASSESSMENT SHOULD BE DIFFERENT FROM THAT FIXED BY THE ASSESSOR, THEN THE BOARD HAS THE AUTHORITY TO CHANGE THAT ASSESSMENT. THE BOARD'S DECISION MUST BE CONTAINED IN THE MINUTES.