

**NOTICE THAT ASSESSMENT ROLL IS AVAILABLE FOR EXAMINATION  
AND  
NOTICE OF THE OPEN BOOK  
AND  
NOTICE OF THE BOARD OF REVIEW  
FOR THE CITY OF FOND DU LAC**

NOTICE IS HEREBY GIVEN that pursuant to Sec. 70.45 Wis. Statutes, the 2023 Assessment Roll for the City of Fond du Lac is open for inspection beginning Tuesday, April 18, 2023 from 8:30 a.m. – 4:30 p.m. at the Fond du Lac City County Government Center City Clerk's Office located at 160 South Macy Street.

FURTHER BE ADVISED that property owners who have subsequent questions regarding their assessment can discuss their assessment on Tuesday, April 18, 2023 from 8:30 a.m. to 11:40 a.m. and 1:20 p.m. to 4:20 p.m. To make an appointment or to ask a question regarding your 2023 assessment, contact the Assessor's Office by email [assessors@fdl.wi.gov](mailto:assessors@fdl.wi.gov) or calling 920-322-3410 from 8:00 a.m. to 11:40 a.m. and 1:00 p.m. to 4:00 p.m., Monday through Friday, on or before those dates to schedule a phone appointment with the Assessor's office.

To file a formal appeal, complete and file your appeal form with the Board of Review (BOR) clerk **at least 48 hours before or during the first two hours of the BOR's first scheduled meeting.** Make sure you file a completed Objection Form or the BOR may not review your appeal. For more information on the appeal process: please call the City Clerk at 920-322-3430 to receive the Objection Form for Real Property Assessment. Review the "Property Assessment Appeal Guide for Wisconsin Real Property Owners" this guide can be found at [www.revenue.wi.gov](http://www.revenue.wi.gov) by searching for the keywords "Assessment Appeal". You can also request a copy by contacting the Department of Revenue, Office of Technical and Assessment Services, Box 8971, Madison, WI 53708-8971.

FURTHER BE ADVISED that pursuant to Sec. 70.47(1) and (2), the 2023 Board of Review will hold its annual meeting at 9 a.m. on Tuesday, May 23, 2023 at the Fond du Lac City County Government Center (Meeting Room A), 160 South Macy Street. At this meeting, the Board will accept the completed 2023 Assessment Roll, discuss other Board business, and hear objections to the assessments filed with the City Clerk.

Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board:

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.

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.

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 (2) 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 the Board of Review notice as to whether the person will ask for removal of any Board members and, if so, which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.

When appearing before the Board, the 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.

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 the person supplies to the Assessor all of the information about income and expenses, as specified in the manual under Section 73.03(2a), that the Assessor requests. The City of Fond du Lac ordinance provides for the confidentiality of information about income and expenses that is provided to the Assessor under this paragraph and which provides exemptions for persons using the 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 and copying under Wisconsin State Statutes 19.35(1).

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. The Board of Review may allow testimony by telephone or by written statements.

Anyone wishing to file an objection to their 2023 assessment must contact the City Clerk no later than 9 a.m. on May 21, 2023 to inform the Clerk of their intent to file a written objection and to complete and submit the required objection form supplied by the City, prior to appearing before the Board of Review.

Official Objection Forms are available in the City Clerk's Office, Monday thru Friday, 7:45 a.m. to 4:30 p.m. If you have any questions, you can call the Clerk's office at 920-322-3430.

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.

Dated this 1st day of March, 2023  
Published April 2, 2023

MARGARET HEFTER  
City Clerk  
City of Fond du Lac