

**CITY OF CUDAHY  
NOTICE OF THE BOARD OF REVIEW AND  
NOTICE OF OPEN BOOK TO EXAMINE ASSESSMENT ROLL  
FOR THE CITY OF CUDAHY**

**NOTICE IS HEREBY GIVEN** that the **BOARD OF REVIEW** for the City of Cudahy of Milwaukee County shall hold its meeting on the **29<sup>th</sup> day of September, 2015 at 10:00 A.M.** at the Cudahy City Hall, 5050 S. Lake Drive.

**NOTICE IS ALSO GIVEN** that Pursuant to Sec 70.45 of Wis. Statutes the assessment roll for the 2015 assessment year will be open for examination. **OPEN BOOK sessions will be held at City Hall, 5050 S. Lake Drive in the Common Council Chambers and are scheduled for Monday, August 24, 2015 from NOON to 3:30 P.M. and 4:45 P.M. to 7:00 P.M. and Tuesday, August 25, 2015 from 9:00 A.M. to Noon and from 1:15 P.M. to 3:00 P.M. in the Common Council Chambers** or by appointment with the Assessor. Instructional material about the assessment and information on how to file an objection and the Board of Review procedures will be available at the time of open book under Wisconsin law.

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

No person shall 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 view such property.

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.

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 hours of the meeting and showing good cause for failure to meet the 48-hour notice requirement and files a written objection, that the 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 of Review, 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 of a valuation; unless the person supplies the Assessor all the information about income and expenses, as specified in the Assessor's manual under Sec. 73.03(2a) of Wis. Statutes, that the Assessor requests. The City of Cudahy has an ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under this paragraph which provides exceptions for persons using information in the discharge of duties imposed by law or the duties of their office or by order of a court. The information that is provided under this paragraph, unless a court determined that it is inaccurate, is not subject to the right of inspection and copying under Sec. 19.35(1) of Wis. Statutes.

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.

Respectfully submitted,  
CITY OF CUDAHY  
Dennis Broderick, City Clerk