

NOTICE THAT THE ASSESSMENT ROLL IS OPEN FOR EXAMINATION AND OPEN BOOK AND NOTICE OF THE BOARD OF REVIEW FOR THE VILLAGE OF WEST SALEM

NOTICE IS HEREBY GIVEN that pursuant to Wis. Stat. Sec. 70.45, the 2026 assessment roll will be open for examination starting on **Monday, November 2nd, 2026, from 2:00 p.m. until 7:00 p.m.**

NOTICE IS ALSO HEREBY GIVEN that the Board of Review for the Village of West Salem shall meet on the **9th day of November, 2026, from 3:00 p.m. to 5:00 p.m.** at the West Salem Community Center Boardroom, 175 South Leonard Street, West Salem. The time will be extended, or additional dates added, to reconvene said meeting, as determined by the Board.

PLEASE BE ADVISED of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board:

1. No person shall be allowed to appear before the Board of Review, to testify to the Board by telephone or to contest to 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 enter onto property to conduct an exterior view of such property being assessed.

2. 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 a person's objection except at a session of the Board.

3. 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 or at least 48 hours before the objection is heard if the objection is allowed under Sec. 70.47(3)(a), that person provides to the Clerk of the Board of Review notice as to whether the person will ask for removal under Sec. 70.47(6m)(a), and, if so, which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.

4. 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.

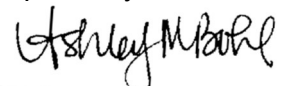
5. When appearing before the Board of Review, the person shall specify, in writing, the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information that the person used to arrive at that estimate.

6. 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 valuation, unless the person supplies the Assessor with 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 Village of West Salem 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.

7. 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 unless the Board, in its discretion, has determined to grant a property owner's or their representative's request to testify under oath by telephone or written statement.

8. Anyone wishing to file an objection must contact the Village Clerk to complete and submit the required objection form supplied by the Village, prior to appearing before the Board of Review. Objections will be scheduled to be heard by the Board in the order in which they are received by the Village Clerk.

Respectively submitted,



Ashley M. Bohl, Village Clerk
Village of West Salem,
La Crosse County, Wisconsin