

**NOTICE OF THE BOARD OF REVIEW
AND OPEN BOOK
VILLAGE OF CENTURIA**

NOTICE IS HEREBY GIVEN THAT THE OPEN BOOK for the Village of Centuria will be held on the 27th day of April, 2026 from 3:00 p.m. to 5:00 p.m. at the Centuria Village Hall. This session provides property owners with the opportunity to informally discuss their assessments with the Village Assessor.

NOTICE IS HEREBY GIVEN THAT THE BOARD OF REVIEW for the Village of Centuria of Polk County, shall hold its first meeting on the 11th day of May, 2026 from 5:00 p.m. to 7:00 pm. at the Centuria Village Hall located at 305 Wisconsin Avenue, Centuria, Wisconsin. If necessary, additional dates will be used 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:

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 enter onto property to conduct an exterior view of the real or personal property being assessed.

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 the 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 under sub. (3)(a), that person provides to the clerk of the Board of Review notice as to whether the person will ask for removal under sub. (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.

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 or by telephone or object to a valuation; if that valuation was made by the Assessor or the Objector using the income method; unless no later than 7 days before the first meeting of the board of review 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 Village of Centuria or county shall provide an ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under this paragraph and shall provide 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 is not subject to the right of inspection and copying under s. 19.35 (1) unless a court determines before the first meeting of the board of review that the information is inaccurate.

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 February 26, 2026
Village of Centuria
Autumn Hyden, Clerk/Treasurer