

STATE OF WISCONSIN
TOWN OF NAMAKAGON, BAYFIELD COUNTY

**NOTICE OF MEETING OF
OPEN BOOK & BOARD OF REVIEW**

The Town of Namakagon, Bayfield County, pursuant to Wis. Stat. §70.45, assessment roll for the year 2026 assessment will be open for examination at the **Namakagon Town Hall** starting on **Wednesday** the **22th day of April 2026**, 23845 County Hwy M from **1pm to 3pm**. The assessor will be available at that time. Instructional material will be provided at the Open Book to persons who wish to object to valuations under Wis. Stat. §70.47.

The Board of Review will meet at the **Namakagon Town Hall** on **Thursday**, the **30th day of April, 2026, 4pm to 6pm**, for the purpose of reviewing and examining the assessment roll of real and personal property in the Town of Namakagon and all sworn statements and valuations of real and personal property therein, and of correcting all errors in said roll, whether in description of property or otherwise, and to perform such other duties imposed by law.

Taxpayers are encouraged to make an appointment with the assessors, Robert & Perri Campbell for the Board of Review to examine the assessment roll, sworn statements, and valuations, and be heard in relation thereto.

North Wisconsin Assessment Services Inc.
Robert & Perri Campbell
715-779-3088
assessortwo@yahoo.com

Dated this 7th day of April 2026
Laura Bjork, Town Clerk

Notice of Board of Review Meeting

Notice is hereby given that the Board of Review for the Town of Namakagon, Bayfield County shall hold its first meeting on April 30, 2026 from 4pm until 6pm at the Namakagon Town Hall, 23845 County Hwy M, Cable, WI 54821.

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

1. After the first meeting of the Board of Review and before the Board of Review'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 of Review about the person's objection, except at a session of the Board of Review. Open Book shall occur no less than 7 days prior to the Board of Review.
2. The Board of Review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the Board of Review's first scheduled meeting, the objector provides to the Board of Review Clerk written or oral notice of an intent to file an objection, except that upon a showing of good cause and of the submission of written objection, the Board of Review shall waive that requirement during the first 2 hours of the Board of Review's first scheduled meeting, and the Board of Review 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.
3. Objections to the amount or valuation of property shall first be made in writing and filed with the Board of Review Clerk within the first 2 hours of the Board of Review's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the Board of Review 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. The Board of Review may require objections to the amount or valuation of property to be submitted on forms approved by the Department of Revenue, and the Board of Review shall require that any forms include stated valuations of the property in question. Persons who own land and improvements to that land may object to the aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the valuation of improvements to that land. No person may be allowed in any action or proceedings to question the amount or valuation of property unless the written objection has been filed and that person in good faith presented evidence to the board in support of the objections and made full disclosure before the Board of Review, under oath, of all of that person's property liable to assessment in the district and the value of that property. The requirement that objections be in writing may be waived by express action of the Board.
4. When appearing before the Board of Review, the objecting 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. No person may appear before the Board of Review, testify to the Board of Review 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 no later than 7 days before the first meeting of the Board of Review, the person supplies the assessor with all the information about income and expenses that the assessor requests, as specified in the Assessor's Manual under Wis. Stat. §73.03 (2a). The Town of Namakagon has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph that provides exceptions for persons using information in the discharge of duties imposed by law or the duties of their officer 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 Wis. Stat. §19.35 (1).
6. The Board of Review shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, physician assistant, or advanced practice nurse prescriber certified under Wis. Stat. §441.16(2) that confirms their illness or disability. No other persons may testify by telephone unless the Board of Review, 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.
7. No person may appear before the Board of Review, testify to the Board of Review by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board of Review, or at least 48 hours before the objection is heard if the objection is allowed under Wis. Stat. §70.47 (3) (a), that person provides notice to the Board of Review Clerk as to whether the person will ask for the removal of a member of the Board of Review and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.
8. 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.

Notice is hereby given this 7th day of April 2026

by:

Laura Bjork, Town of Namakagon Clerk

Town of Namakagon BOARD OF REVIEW
Thursday, April 30, 2026
4:00 PM to 6:00 PM
Namakagon Town Hall, 23845 County Hwy M, Cable, WI

Agenda:

1. Call Board of Review (BOR) to order & Meeting Recording Announcement.
2. Roll Call - Confirmation of appropriate BOR and Open Meetings notices.
3. Select a Chairperson for BOR.
4. Select a BOR Vice-Chairperson.
5. Verify that at least one BOR member has met the mandatory training requirements.
6. Verify that the Town has an ordinance for the confidentiality of income and expense information provided to the Assessor under state law (Wis. Stat. § 70.47(7)(af)).
7. Review of new laws.
8. Verify that the Town has a policy regarding the procedure for sworn telephone testimony and sworn written testimony.
9. Verify that the Town has a policy regarding the procedure for waiver of BOR hearing requests.
10. Filing and summary of Annual Assessment Report (including the level of assessment) by Assessor
11. Receipt of the assessment roll by the Clerk from the Assessor.
12. Receive the Assessment Roll and sworn statements from the Clerk.
13. Review the Assessment Roll and perform statutory duties:
 - a. Examine the roll,
 - b. Correct description or calculation errors,
 - c. Add omitted property, and
 - d. Eliminate double assessed property.
14. Discussion/Action – Certify all corrections of error under state law (Wis. Stat. § 70.43).
15. Discussion/Action – Verify with the Assessor that open book changes are included in the assessment roll.
16. Allow taxpayers to examine assessment data.
17. During the first two hours, consideration of:
 - a. Waivers of the required 48-hour notice of intent to file an objection when there is good cause,
 - b. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court,
 - c. Requests to testify by telephone or submit a sworn written statement,
 - d. Subpoena requests, and
 - e. Act on any other legally allowed or required BOR matters.
18. Review Notices of Intent to File Objection.
19. Proceed to hear objections, if any and if proper notice/waivers given, unless scheduled for another date.
20. Consider/act on scheduling additional BOR Date(s).
21. Adjourn (to future date if necessary).

Laura Bjork, Town Clerk, Town
of Namakagon Posted on April
7, 2026