TOWN OF SILVER CLIFF, MARINETTE COUNTY, WISCONSIN
NOTICE OF OPEN BOOK AND
NOTICE OF BOARD OF REVIEW — 2026 REVALUATION

NOTICE IS HEREBY GIVEN that the Town of Silver Cliff has completed a revaluation of all taxable real property for the 2026 assessment year under s. 70.05, Wis. Stats. The 2026 assessment roll will be open for examination, and the Board of Review will hold its first meeting, as follows:

OPEN BOOK

The assessment roll will be open for examination on **FRIDAY, NOVEMBER 6, 2026, from 2:00 p.m. to 6:00 p.m., and SATURDAY, NOVEMBER 7, 2026, from 9:00 a.m. to 3:00 p.m.**, at the Silver Cliff Town Hall, N11929 County Road I, Silver Cliff, WI 54104. The assessor will be present both days to discuss assessments and answer questions. Instructional material about the assessment, how to file an objection, and Board of Review procedures under Wisconsin law will be available at the Open Book and at the Town Hall (ss. 70.45 and 73.03(54), Wis. Stats.).

BOARD OF REVIEW

The Board of Review for the Town of Silver Cliff will hold its first meeting on **TUESDAY, NOVEMBER 17, 2026, beginning at 10:00 a.m.** at the Silver Cliff Town Hall, N11929 County Road I, Silver Cliff, WI 54104. The Board will be in session for at least two hours, until 12:00 p.m. (noon), and will continue until adjourned.

The Board of Review convened on June 9, 2026, within the period set by s. 70.47(1), Wis. Stats., and adjourned to a later date because the assessment roll was not complete, as provided in s. 70.47(3)(aL)1., Wis. Stats.

For purposes of the deadlines stated in this notice, the first meeting of the Board of Review to hear objections is Tuesday, November 17, 2026.

The Board of Review hears objections to the **VALUATION of property only**. Whether property is taxable or exempt is not decided by the Board of Review.

REQUIREMENTS FOR APPEARING BEFORE THE BOARD OF REVIEW

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

1. **Viewing the property.** No person will 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 property if the person has refused a reasonable written request by certified mail of the assessor to view the property. (s. 70.47(7)(aa), Wis. Stats.)
2. **No contact with Board members.** 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 may contact, or provide information to, a member of the Board about that person's objection, except at a session of the Board. (s. 70.47(7)(ac), Wis. Stats.)
3. **Notice of intent to object — 48 hours.** 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 Board's first scheduled meeting — **by 10:00 a.m. on Sunday, November 15, 2026** — the objector provides to the Board's clerk written or oral notice of an intent to file an objection. No form is required; notice may be given to the clerk at (715) 757-3163 or clerk@silvercliffwi.com. Upon a showing of good cause and the submission of a written objection, the Board shall waive that requirement during the first two hours of its first scheduled meeting, and the Board may waive that requirement up to the end of the fifth day of the session, or up to the end of the final day of the session if the session is less than five days, with proof of

extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the Board during the first two hours of the first scheduled meeting. (s. 70.47(3)(a), Wis. Stats.)

4. **Written objection.** 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 two hours of the Board's first scheduled meeting — **by 12:00 p.m. (noon) on Tuesday, November 17, 2026** — unless waived as described above. The Board may require that objections be made on the Department of Revenue form, Objection Form for Real Property Assessment (PA-115A), available from the clerk. (ss. 70.47(3)(a) and (7)(a), Wis. Stats.)
5. **Request to remove a Board member.** 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 under s. 70.47(3)(a), that person provides to the clerk of the Board notice as to whether the person will ask for removal of a member of the Board under s. 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. (s. 70.47(7)(ad), Wis. Stats.)
6. **Estimate of value.** 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 objection, and specify the information the person used to arrive at that estimate. (s. 70.47(7)(ae), Wis. Stats.)
7. **Income-method valuations.** 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 no later than seven days before the first meeting of the Board — **by Tuesday, November 10, 2026** — the person supplies to the assessor all of the information about income and expenses, as specified in the manual under s. 73.03(2a), Wis. Stats., that the assessor requests. The Town of Silver Cliff has an ordinance (Ordinance No. 031522, adopted March 15, 2022) for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph, which provides exemptions for persons using the information in the discharge of duties imposed by law or the duties of their office or by order of a court. The information provided under this paragraph, unless a court determines before the first meeting of the Board of Review that the information is inaccurate, is not subject to the right of inspection and copying under s. 19.35(1), Wis. Stats. (s. 70.47(7)(af), Wis. Stats.)
8. **Testimony by telephone or sworn written statement.** The Board 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 registered nurse licensed under ch. 441, Wis. Stats., that confirms their illness or disability. The Board may, at its discretion, allow other persons to testify by telephone or to contest an assessment by sworn written statement. Requests should be made to the clerk on DOR form PA-814 when the notice of intent to object is given. (s. 70.47(8), Wis. Stats.)
9. **Waiver of hearing.** A property owner may ask the Board to waive the hearing so the owner may appeal directly to circuit court, using DOR form PA-813. There is no fee for this request. (s. 70.47(8m), Wis. Stats.)

The Board of Review presumes the assessor's valuation is correct (s. 70.47(8)(i), Wis. Stats.). If requested by the Board, an objector must disclose under oath all of that person's property liable to assessment in the district and its value (s. 70.47(7)(a), Wis. Stats.).

CONTACTS

Town Clerk / Clerk of the Board of Review: Henry Stirk, Silver Cliff Town Hall, N11929 County Road I, Silver Cliff, WI 54104; (715) 757-3163; email: clerk@silvercliffwi.com

Assessor: Elizabeth Polacek, Candid Appraisal LLC; 715-340-1295; email: candidappraisal@gmail.com.

Notice is hereby given this __12th__ day of October, 2026.

Henry Stirk

Henry Stirk, Town Clerk
Town of Silver Cliff, Marinette County, Wisconsin