BOARD OF REVIEW OBJECTOR REQUIREMENTS

1. **Notice of Intent to File an Objection with the Board of Review**

   An objector must provide written or oral notice of an intent to object to the Board of Review *at least 48 hours before* the first full meeting of the Board of Review. *(First full meeting of the Board of Review scheduled for October 8, 2026 at 12 p.m. Therefore, notice is required NO LATER THAN 12 p.m. on October 6, 2026.)* If an objector fails to provide this notice, they may request a waiver of the notice requirement within the first 2 hours of the Board of Review meeting by including *good cause* for why they did not meet the notice requirement. The Board of Review will need to act on the waiver request before a hearing is granted. *(Notice of Intent to File Objection form is available on the Town website or may be obtained from the Town Clerk.)*

2. **Complete Objection Form**

   An objector wishing to appear before the Board of Review must file a *fully completed objection form (DOR form PA-115A) within the first 2 hours* of the Board of Review meeting (October 8, 2026 from 12 p.m. until 2 p.m.) to be granted a hearing.

3. **Agent Authorization Form**

   When a property owner intends to have someone else represent them at the Board of Review Hearing, they need to provide *written authorization* for the agent to represent them. The *Agent Authorization (DOR Form PA-105)* must be completed and submitted to the Board of Review Clerk in conjunction with the Objection Form PA-115A.

More detailed information is available on the Town of Peshtigo official website www.townofpeshtigo.wi.gov and Department of Revenue's 2026 Guide for Property Owners.