

City of Niagara  
**BOARD OF REVIEW**

May 29, 2024

5:00 pm (must be in session a minimum of two hours)

Niagara City Hall  
1029 Roosevelt Road  
Niagara, WI 54151

AGENDA:

1. Call of Board of Review to Order
2. Roll Call
3. Confirmation of appropriate Board of Review and Open Meetings Law
4. Select a Chairperson for Board of Review
5. Select a Vice-Chairperson for Board of Review
6. Verify that a member has met the mandatory training requirements.
7. Verify that the City has an ordinance for the confidentiality of income and expense information provided to the assessor under state law (sec. 70.47)(7)(af).
8. Review of new laws.
9. Adoption of policy regarding the procedure for sworn telephone testimony and sworn written testimony.
10. Adoption of policy regarding the procedure for waiver of Board of Review hearing requests.
11. Filing and summary of Annual Assessment Report by Assessor's Office.
12. Receipt of the Assessment Roll by Clerk from the Assessor.
13. Receive the Assessment Roll and sworn statements from the clerk.
14. Review the Assessment Roll and perform statutory duties:
  - a. Examine the roll
  - b. Correct description or calculation errors
  - c. Add omitted property
  - d. Eliminate double assessed property
15. Discussion/Action – Certify all corrections of error under state law (sec.70.43, Wis. Stats.).
16. Discussion/Action – Verify with the assessor that open book changes are included in the assessment roll.
17. Allow taxpayers to examine assessment data.
18. During the first two hours, consideration of:
  - a. Waivers of the required 48-hour 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 circuit court
  - c. Requests to testify by telephone or submit sworn written statement
  - d. Subpoena requests
  - e. Act on any other legally allowed/required Board of Review matters
19. Review Notices of Intent to File Objection.

20. Proceed to hear objections, if any, and if proper notice/waivers given unless scheduled for another date.
21. Consider/act on scheduling additional Board of Review Dates(s).
22. Adjourn (to future date if necessary).

Audrey Fredrick  
City Administrator/Clerk/Treasurer  
City of Niagara

Posted May 16, 2024

*NOTICE:* It is possible that members of, and possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information. No action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice.

Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. Please contact the Clerk's office at least 24 hours in advance to request adequate accommodations. 715-251-3245