September 29, 2020

Dear City of Niagara Property Owner,

Property values are monitored annually by the Wisconsin Department of Revenue by analysis of each year’s sales. Recent sales have been uniformly more than assessed values. Statutory rules for assessing properties require the City to be assessed within 10% of the DOR’s values at least once every 6 years. The last year the City was in compliance was 2014. Property assessments for 2020 have been increased to be in compliance with the DOR’s requirements.

The amount of tax revenue received by taxing bodies such as the City, School District, County, etc. is not affected by this increase in assessments. The mill rate (dollars per thousand of assessed value) will be adjusted lower so that there will be little or no effect on your individual tax bill. As usual, there will be exceptions for properties that increase in value because of recent improvements or inappropriate older values.

Because of the COVID-19 pandemic we will be altering the 2020 Open Book process in the interest of public and employee safety. To limit potential exposure to the virus, there will be NO in-person Open Book appointments. The entire real estate and personal property rolls are available on the City of Niagara website at www.cityofnigara.org for your inspection anytime. I will be available by telephone at 920-897-2681 during normal business hours or email at [jpillath@ez-net.com](mailto:jpillath@ez-net.com) throughout the review period. There is a posted time for Open Book consultation on October 22, but please feel free to call prior to that.

If you feel your assessed value is reasonable, there is nothing further to do. If you do not feel the assessed value is reasonable and after consultation with me, you may file an objection according to the following Department of Revenue form: <https://www.revenue.wi.gov/dorforms/pa-115af.pdf>

Thank you for your cooperation,

Sincerely,

Jerry Pillath

Assessor for the City of Niagara