

**NOTICE
CITY OF NIAGARA
ASSESSOR'S OPEN BOOK
AND BOARD OF REVIEW**

The City Assessor's Open Book will be on **Thursday, October 22, 2020 from 9:00 a.m. – 11:00 a.m.**

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 cityofniagara.org or at City Hall for your inspection at any time. The assessor will be available by telephone at 920-897-2681 during normal business hours or email at jpillath@ez-net.com throughout the 30 day period. There is a posted time for Open Book consultation on October 22, but please feel free to call prior to that. Property owners are requested to contact City Assessor Jerry Pillath to resolve any pending issues prior to the Board of Review.

Notice is hereby given that the Board of Review for the City of Niagara of Marinette County shall hold its meeting on **Thursday, October 29, 2020 from 5:00 p.m. – 7:00 p.m. at Niagara City Hall.**

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

- 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 view such property.
- When appearing before the Board of Review, 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 person's objection and specify the information that the person used to arrive at that estimate.
- No person may appear before the Board of Review, testify to the Board or by telephone object to a valuation; if that valuation was made by the Assessor or the Objector using the income method of valuation; unless the person supplies the Assessor and all the information about income and expenses as specified in the Assessor's manual under Sec. 73.03(2a) of Wisconsin Statutes, that the Assessor requests.
- The Board shall hear upon oath, by telephone, all ill or disabled persons who present to the Board a letter from a physician, surgeon or osteopath that confirms their illness or disability. No other persons may testify by telephone.
- 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 of Review may contact or provide information to a member of the Board about the person's objection except at a session of the Board.
- No person may appear before the Board of Review, testify to the Board by telephone or contest the amount of the 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 because the person has been granted a waiver of the 48 hour notice of an intent to file a written objection by appearing before the Board during the first two hours of the meeting and showing good cause for failure to meet the 48-hour notice requirement and files a written objection, that the person provides to the clerk of the Board of Review notice as to whether the person will ask for removal of any Board members and if so, which member will be removed and the persons reasonable estimate of the length of time that the hearing will take.

Notice is hereby given this 29th day of September, 2020

Respectfully Submitted,
City of Niagara
1029 Roosevelt Road, Niagara, WI 54151
Audrey Fredrick, City Administrator/Clerk/Treasurer