

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

The City Assessor's Open Book will be on **Monday, May 15, 2023 from 10:00 a.m. – 12:00 p.m.**

Property owners are requested to contact City Assessor Jerry Pillath by phone at 920-897-2681, by email at jpillath@ez-net.com or at the Open Book 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 **Monday, May 22, 2023 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 licensed 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 BOR, testify to the BOR by phone or contest the amount of any assessment unless, at least 48 hours before the first meeting of the BOR or at least 48 hours before the objection is heard if the objection is allowed under sub. (3)(a), that person provides to the BOR clerk a notice as to whether the person will ask for removal under sub. (6m) and if so which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.

Notice is hereby given this 24th day of April, 2023

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