Board of Review

Town of Sugar Creek

August 22nd, 2024

- 1. Call the Board of Review to order
- 2. Roll call
- 3. Confirmation of appropriate Board of Review and Open Book notices were posted appropriately
- 4. Select a Chairperson for the Board of Review
- 5. Select a Vice-Chairperson for Board of Review
- 6. Verify that a member has met the mandatory training requirements
- 7. Review of new laws
- 8. Receipt of the assessment roll by the Clerk from the Assessor
- 9. Receive the assessment roll and sworn statement from the Clerk
- 10. Review the assessment roll and perform statutory duties:
 - a. Examine the roll
 - b. Correct description or calculation errors
 - c. Add omitted property, and
 - d. Eliminate double assessed property
- 11. Discussion/Action Re: Certify all corrections of error under State Statute 70.43
- 12. Discussion/Action Re: Verify with the assessor that Open Book changes are included in the assessment roll
- 13. Allow taxpayers to examine assessment data
- 14. During the first two hours consideration of:
 - a. Waivers of the required 48-hour notice of intent to file an objection when there is good cause
 - b. Requests for waiver of the Board of Review hearing allowing the property owner an appeal directly to circuit court.
 - c. Request to testify by telephone or submit sworn written statement
 - d. Subpoena requests, and
 - e. Act on any other legally allowed/required Board of Review matters
- 15. Review Notices of Intent to File Objection
- 16. Proceed to hear objections if any and if proper notice/waivers given unless scheduled for another date
- 17. Consider/act on scheduling additional Board of Review date(s)
- 18. Adjourn