

**AGENDA**

1. Call meeting to order
2. Verify Open Meeting notices
3. Motion to nominate chair for the Board of Review
4. Approval of 2025 BoR minutes
5. Assessor Affidavit and Summary of Town Assessment
6. Property Owner
  - Name
  - Address
  - Form PA-115a – Objection to Real Property Assessment
  - Swearing in of Property Owner and Assessor. (Assessor will remain sworn in for the remainder of the Board of Review)
7. Chair will make the following statement to the objector prior to testimony:
  - The Board of Review wants you to understand that by state statute the Board of Review is required to uphold the assessor's valuation of your property as being correct, unless you, by your testimony, can prove the assessor's valuation to be incorrect. In other words, the burden of proof is upon you as the taxpayer. Do you understand this requirement?
8. For the record, will the property owner please state your full name and address and their opinion of the taxable value of their property.
9. Objector/Owner may present any documents or witnesses to state their case.
  - Questions from Assessor
  - Questions from Board of Review
10. The assessor presents their case for assessment.
  - Questions from the Objector
  - Questions from the Board of Review
11. The objector may make a summary of their case.
12. The assessor may make a summary of their case.
13. The chair will call for close of testimony.
14. The Board of Review will deliberate at the conclusion of the Board of Review meeting (or sooner if time allows)
15. A Findings of Fact, Determinations and Decisions form will be sent to you.

Adjourn Meeting