

## 2026 Board of Review Exam

1. **If a Board of Review Member took training on May 5<sup>th</sup> of 2025, and the 2026 Board of Review is held on May 8<sup>th</sup> 2026, they meet the training requirement.**
  - a. True
  - b. False
  
2. **When the Board of Review determines an assessor's valuation to be incorrect, it determines a new value as follows: (select one)**
  - a. Establish a value between the assessor's value and the objector's value.
  - b. Establish an assessed value based on the objector's objection form, supported by the sworn testimony provided by the objector and their witnesses/documents.
  - c. Establish a value that the Board of Review members think is correct.
  
3. **For a Request of a Waiver of a Board of Review Hearing to be considered, the objector must do which of the following? (Mark all that apply)**
  - a. Designate an authorized Agent
  - b. Meet the 48-hour notice of intent to file an objection with the Board of Review
  - c. Attend the Open Book
  - d. File a complete objection form
  
4. **Communication between a Board of Review member and an objector about their property assessment outside of the Board of Review meeting is considered: (select one)**
  - a. Regulatory-compliant communication
  - b. Mediation
  - c. Ex Parte communication
  - d. Small talk
  
5. **Select the items that constitute effective sworn testimony during a Board of Review hearing (Mark all that apply)**
  - a. Verbal remarks from the property owner about the property condition
  - b. An appraisal from 2 years ago brought in by the property owner
  - c. Comparable sales referenced by the property owner's authorized agent
  - d. A completed objection form
  
6. **The Board of Review may convene in closed session to discuss a hearing.**
  - a. True
  - b. False
  
7. **Rank the following methods of valuation in the order in which they should be applied in accordance with the Rules of Best Evidence, as shown in the BOR Handbook page 53.**
  - \_\_\_ Sales of comparable properties
  - \_\_\_ Other relevant evidence of value provided by the objector
  - \_\_\_ An arm's length sale of the subject property

**8. Comparable properties must include the following elements: (Mark all that apply)**

- a. Similar square footage
- b. They are located in the same municipality
- c. Similar condition and materials
- d. Same year built
- e. Same property classification

**9. As a quasi-judicial body, the Board of Review may do all of the following: (Mark all that apply)**

- a. Correct errors on the assessment roll
- b. Make decisions based on evidence presented under oath
- c. Cross-examine witnesses
- d. Discuss other relevant municipal topics
- e. Affirm the presumption of correctness granted by law to the assessor
- f. Act to waive a Board of Review Hearing
- g. Remove a Board of Review member from a hearing
- h. Set assessments based on the Findings of Fact, Determinations and Decision form

**10. The assessor must attend all the following, except: (Mark all that apply)**

- a. Board of Review Hearing
- b. Open Book
- c. Board of Review Determination
- d. Board of Review First Two-Hour Meeting

**11. A roll call vote is required for Board of Review determinations and decisions.**

- a. True
- b. False

**12. The assessment roll may be provided or accessed electronically.**

- a. True
- b. False

**END OF BOR EXAM**

**Please provide your completed exam, along with your training affidavit, to your municipal clerk to certify that you've met the training requirement.**