

Board of Review (BOR) - Decisions

1. [Is the BOR required to provide written notice of determination to the objector?](#)
 2. [How should the BOR record the roll call votes?](#)
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1. Is the BOR required to provide written notice of determination to the objector?

Yes. The BOR must provide written notice of determination by personal delivery or by certified mail return receipt requested. The state-prescribed Form PR-302-*Notice of Board of Review Determination* includes the BOR's final assessment amount and the required explanation of appeal rights.

2. How should the BOR record the roll call votes?

The roll call votes must be recorded **both** in the clerk's minute book, and either by a stenographer or by a recording device.

Note: For more property assessment information, visit the [property tax home page](#).

February 8, 2018