

## **GUIDELINES FOR BOARD OF EQUALIZATION FINDINGS**

### **I. GROUNDS FOR ADJUSTMENT OF ASSESSMENT**

Under VMC Section 3.12.120(D)(1)(e) “The only grounds for adjustment of an assessment are **unequal, excessive, improper** or under valuation based on the facts that are stated in a valid written appeal or provided at the appeal hearing.”

**KEY: It is the appellant’s burden to establish one of the following grounds for adjustment:**

- **Unequal** means the assessed value is a higher percentage of value than the percentage of value for other properties (i.e. higher mill rate). *Unequal assessment is rarely grounds for adjustment.*
- **Excessive** means the property is overvalued. The appellant may also establish that an assessment is excessive by showing that comparable properties other than those used by the appraiser provide a better comparison or establishing an exemption was not properly applied.
- **Improper** means the assessment methodology itself was incorrect or was incorrectly applied.

**KEY: The following are not grounds for adjustment:**

- My taxes are too high
- The value of my property changed too much in one year
- I cannot afford the taxes assessed.

### **II. THE BOARD MUST BASE ITS DECISION ON THE EVIDENCE**

The Board may only base its decision on evidence presented in writing or via sworn testimony. DO NOT rely on personal knowledge. However, you may pose questions to elicit helpful testimony/evidence.

### **III. THE BOARD MUST ISSUE FINDINGS ON THE RECORD**

Under VMC Section 3.12.120(D)(1)(k) the Board shall issue findings on the record “clearly stating the grounds upon which the Board relied to reach its decisions.” The motion should state the specific evidence relied upon, such as an error in sf calculation, comparable properties, evidence of property damage not captured by the assessor, etc.

Examples:

“Move to uphold the assessment because the appellant has failed to meet their burden of establishing the assessment is unequal, excessive, or improper based upon the evidence presented including the following [Discuss Specific Evidence Presented]”

**Or**

“Move to adjust the valuation to \$ \_\_\_\_\_ because the appellant has met their burden by establishing the assessment is [Choose one or more (1) unequal , or (2) excessive, or (3) improper] based upon the evidence presented including the following [Discuss Specific Evidence Presented]”