

## **BOARD OF EQUALIZATION HEARING PROCEDURE**

- I. Appellant and witnesses sworn in by the city clerk.
- II. Appellant addresses the Board with testimony.
- III. Board questions appellant.
- IV. Assessing staff questions appellant.
- V. Assessing staff addresses the board with testimony.
- VI. Board questions assessing staff.
- VII. Appellant questions assessing staff.
- VIII. Appellant gives rebuttal. No new evidence can be introduced.
- IX. Assessing staff gives rebuttal. No new evidence can be introduced.
- X. Chairman asks for motion.
- XI. Board discussion. Limited to only the board members, however technical questions may be addressed to the assessing staff.
- XII. Roll call vote by the city clerk. A simple majority vote is needed to alter an assessed value.