



## Legislation Text

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**File #:** 20-0175, **Version:** 1

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### **ITEM TITLE:**

Board of Equalization Hearing

**SUBMITTED BY:** Sheri Pierce, MMC, City Clerk

### **FISCAL NOTES:**

Expenditure Required: [Click here to enter text.](#)

Unencumbered Balance: [Click here to enter text.](#)

Funding Source: [Click here to enter text.](#)

### **RECOMMENDATION:**

[Click here to enter text.](#)

### **SUMMARY STATEMENT:**

The Board of Equalization will hear 21 appeals. Each appeal is attached and includes the Assessor's Review Form and Recommendation, Original Appeal Form and attachments, and the current Tax Card for each property.

The Mayor and City Council sit as the Board of Equalization for the purpose of hearing tax appeals. Section 3.12.120 (attached) sets forth the procedures the Board of Equalization must follow when considering appeals. The Board of Equalization is considered a quasi-judicial board and must follow specific rules of procedure. Members of the Board of Equalization are prohibited from engaging in ex-parte contact with an appellant prior to the hearing. Any ex-parte contact (discussion regarding the appellant's property tax appeal outside of the hearing) must be declared at the BOE hearing and the Board member shall be excused from participating in the appellant's hearing.

The burden of proof rests with the appellant. 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. For each appeal, the board must issue findings of fact and conclusions of law clearly stating the grounds upon which the board relied to reach their decision.

Section 3.12.110 of the VMC (attached) explains the process for filing a tax appeal. Late file appeals which meet the criteria for timely submission to the City Clerk by submission of a "Request for Finding of Inability to Comply" may be accepted or rejected by Chair. The City Clerk received three requests which will be presented for consideration. Section 3.12.110 (C) of the VMC addresses the rules for acceptance or rejection of a late file appeal.

The city received a total of 73 appeals. The assessor settled all but 21 appeals. Mr. Renfro will

continue to work with appellants to settle appeals up until the time the board meets on Tuesday evening.

Appellants have been notified of the hearing date and time and the procedure for participating in their hearing. The Assessor will be attending by teleconference and is prepared to address the tax values for each appeal.