



## Legislation Text

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**File #:** 21-0213, **Version:** 1

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**ITEM TITLE:**

2021 Board of Equalization Hearing (Postponed from April 20, 2021)

**SUBMITTED BY:** Allie Ferko, MMC, Deputy City Clerk

**FISCAL NOTES:**

Expenditure Required: N/A

Unencumbered Balance: N/A

Funding Source: N/A

**RECOMMENDATION:**

Board of Equalization Hearing

**SUMMARY STATEMENT:**

The City Clerk's Office received a total of 11 property tax appeals for 2021. The city's property tax assessor settled all but one appeal.

The Board of Equalization will hear this appeal (3031 Mendenhall Street, PIDN 70230110080). Documentation related to this appeal is attached and includes the property tax assessment statement, original appeal form, assessor's review form, and the current tax card for the 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.

The appellant has been notified of the hearing date and time, as well as the procedure for participating in their hearing. The assessor will attend the hearing and is prepared to address the tax

values for the appeal.

The Board of Equalization hearing for appellant Cynthia Clements (3031 Mendenhall Street) was postponed, to continue at 6:00 p.m. on May 5, 2021. During the original hearing on April 20, 2021, the Board requested this postponement to allow time for the appellant to provide additional documentation to the tax assessor for consideration.

New evidence documents submitted by the appellant during the first portion of this hearing are now included as attachments to this agenda item.