



Legislation Text

File #: 23-0277, Version: 1

ITEM TITLE:

Board of Equalization Hearing - Appeals

SUBMITTED BY: Sheri L. 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:

At the close of the filing period for accepting Property Tax Appeals the city had received 234 appeals. As of today:

- 20 appeals (attached) are scheduled for hearing on May 22nd.

The 20 appellants appearing before the Board this evening have been contacted by the City Clerk's office notifying them that their appeal will be heard on **May 22nd beginning at 6:00 pm at the Civic Center Conference Room**. The appellants were provided with all documentation provided to the Board along with a copy of the hearing procedure and excerpts from the Valdez Municipal Code which explain the appeal hearing process.

At this time, the 20 appeals before the board are unsigned by the appellants. All unsigned appeals must be submitted to the Board of Equalization for individual action.

Following is the excerpt from the Valdez Municipal Code regarding the hearing process:

G. Hearing.

1. An appeal before the board of equalization shall be conducted in accordance with the procedures adopted by the board, in addition to the following rules:

a. Order of Appeals - Failure of Appellant to Appeal. Appeals shall be heard in the order scheduled by the city clerk. If an appellant is not present at the time scheduled, the appeal will be deferred and the next scheduled appellant heard. When the board has heard the appeals of all scheduled appellants who have appeared at the hearing, it shall take up the appeals of absent appellants. If any appellant remains absent after deferral of the hearing, the board may proceed with the hearing upon whatever material has been previously filed by such absent appellant.

b. Oath to Be Administered. Anyone testifying before the board shall be administered an oath prior to giving testimony.

Additional time has been reserved prior to the City Council meeting on Tuesday, May 23rd at 6:00 pm for any appeal the council would like to postpone to that time period.

The assessor will provide an update on the number of outstanding appeals/appellants which have not yet been contacted. An additional BOE will be scheduled in June to hear those appeals which remain unsettled.