TO: Mayor and City Council
FROM: David Chanski, City Administrator/Clerk
RE: Continuation of Board of Appeal & Equalization
DATE: April 26, 2023

In 2022, the City Council discussed whether to continue with hold an annual meeting on the Board of Appeal & Equalization to consider challenges to property valuations or to move to an "open book" format. At that time, the City Council had consensus to move an open book format. However, the Council did not formally take action to do so. After the meeting of the Board of Appeal & Equalization on April 19, staff received feedback from the current City Council that they would also like to discuss moving to open book.

If the City Council wants to move to an open book process, there are two different ways for cities to move to the open book process:

## Option A:

The City would have to follow the following three requirements:

- 1. City Council must pass a resolution prior to December 1 of the year preceding when they wish to move to open book.
- 2. Resolution must follow a public hearing to allow residents to comment on moving to an open book
- 3. City must state number of years that is wishes to hold an open book, but must be a minimum of three years. After the initial three years the City council would have to renew three-year commitment to open book. If the City Council wishes to return to meeting with property owners they would not renew the open book process.

## Option B:

If the City Council does not have a quorum or does not have a trained City Council member present at a future meeting of the Board of Appeal & Equalization, the County would hold an open book during that scheduled time. Additionally, by statute the City Council would have to hold an open book the next year.

## **Council Action**

Staff seeks direction as how the City Council would like to proceed with future meetings of the Board of Appeal & Equalization.