



## 2026 Local Board of Appeal and Equalization

### Agenda

April 27, 2026

1. Call the Board of Review to Order
2. Roll Call
3. Read Official Notice of the Board of Review
4. Board Chair outlines the ground rules for the meeting. The specific ground rules may vary for each local board but should include:
  - Purpose of the meeting;
  - Remind property owners that only appeals for the current year valuation or classification may be made. The 2026 board is to review the assessment as of January 2, 2026, which will be used to compute the property taxes payable in 2027. Prior years' assessments or taxes (including taxes payable in 2026) are not within the jurisdiction of the board;
  - The order of the appellants - by appointment first, followed by walk-ins on a first-come basis. The board will also receive written appeals from property owners. The secretary will record the required information (name, mailing address, telephone number, and address of property, etc.)
  - The expectations of the appellant when presenting their appeal (i.e. the appeal must be substantiated by facts; where the appellant should stand or sit; the appellant should be prepared to answer questions posed by the board, etc.);
  - Time limits imposed (if any);
  - The procedure the board will follow for making decisions (Will the board hear all appeals before making any decisions? Will the board send a letter to appellants to inform them of the decision? Etc.) The Board may correct any erroneous valuation and add any omission of properties or increase of value after due process. The total decrease of valuations may not exceed one percent of the total valuation of the taxing district;
5. The Board Chair should give the assessor the opportunity to present a brief overview of the property tax process and a recap of the current assessment.
6. Appellants should then present their appeals to the board.

If the assessor has had a chance to review the property prior to the meeting, the assessor can present facts and information either supporting the valuation and or classification or recommend that the board make a change. If the assessor has not had a chance to review the property prior to the meeting, the board may ask the assessor to review the property and present his/her findings to the board at a reconvene meeting.
7. Recess or Close the Meeting.

(If needed, the meeting will be reconvened at a date to be determined. The Board of Appeal and Equalization of any city must complete its work and adjourn within twenty days from the time of convening as specified in the notice of the clerk unless a longer period is approved by the Commissioner of Revenue. No action taken after such date shall be valid.)