

BOE Training 2024

What do you do?

Board of Equalization hears appeals by homeowners and determines whether an error in valuation was made by the Assessor's office regarding an annual property assessment.

What is the question?

Is the assessment unequal, excessive, improper, or undervalued?

Typical Hearing Process

1. The presiding officer calls the case.
2. The presiding officer introduces board members.
3. The presiding officer reviews rules and process.
4. Appellant presents.
5. Assessor presents.
6. Appellant presents rebuttal.
7. Board deliberations begin – questions to appellant and assessor.
8. Board discussion.
9. Comments and questions by board.
10. The presiding officer will call the question and entertain a motion.
11. If motion made, state why you are making motion.*
12. Roll call. Motion needs 2 of 3 votes to carry.
13. If motion made and fails = deemed denied.
14. The presiding officer makes any concluding remarks.

*Note: If no motion made = deemed denied.

What is the role of the Attorney?

- ❖ Help with issues of process.
- ❖ Help with code questions.
- ❖ Defend BOE decisions in appeals to the Superior Court.

Things to be aware of:

- ✓ You should not communicate with fellow board members outside of the hearing.
- ✓ Do not communicate with the Assessor or Appellant about their case outside of the hearing.
- ✓ You should not do independent research.
- ✓ If you think you have a conflict, let the Clerk and Attorney ASAP