

THE HEARING

Quorum = three board members CBJC
15.05.190(a)

- May proceed even if the appellant is not present CBJC 15.05.190(c)(4)
- Appellant may have counsel CBJC 15.05.190(c)(3)
- Rules of evidence are relaxed, but irrelevant evidence may be excluded. See CBJC 15.05.190(c)(6) for examples of relevant evidence.
- Presentation = 15 minutes each, appellant goes first. CBJC 15.05.190(c)(7)
- Duty to exchange evidence and what happens if you don't CBJC 15.05.190(c)(8)(v)

VOTING

Voting = CBJC 15.05.190(b)

Affirmative vote of two members to (a) reverse and remand to the assessor for further consideration or (b) alter the assessment.

- Affirmative vote fails = appeal deemed denied.
- No motion to vote = appeal deemed denied.

Question = Is the assessment unequal, improper, or an under value? CBJC 15.09.190(c)(9)

Burden of Proof CBJC 15.90.190(c)(5)

The appellant bears the burden of proof. The only grounds for adjustment of an assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in a valid written appeal or proven at the appeal hearing. If the valuation is found to be too low, the board may raise the assessment. The board should sustain the original assessed value if the relevant documentary evidence or briefing is not timely submitted to the assessor's office within 15 days from the close of the 30-day appeal period absent a good faith attempt at compliance.

Board of Equalization Quick Reference Guide

Familiarize yourself with
CBJ Code 15.05

BEFORE THE HEARING

- ✓ Full and true value Jan 1 CBJC 15.05.020
- ✓ Notice of Assessment CBJC 15.05.120
- ✓ Notice Published CBJC 15.05.120
- ✓ Within 30 days after the date of mailing, the taxpayer submits written appeal notice CBJC 15.05.150
- ✓ Late Filed Appeal – Panel of the BOE shall consider evidence from taxpayer = “unable to comply.” If granted, 30 days to file appeal. CBJC 15.05.150(c)
- ✓ Assessor sends notice to taxpayer of hearing of appeal. CBJC 15.05.180
- ✓ Appellant must submit all documentary evidence and briefing within 15 days following the close of the 30 day appeal period. *Wavier = 15.05.190(c)(8)(ii) CBJC 15.05.150(a)
- ✓ Assessor can correct assessment prior to hearing, as needed. CBJC 15.05.130
- ✓ Appeal can terminate if the assessor and appellant agree on value CBJC 15.05.190(c)(11)

Unable To Comply 15.05.150(c)(1)

A taxpayer must demonstrate compelling reasons or circumstances that would have prevented a reasonable person under the circumstances from filing an appeal. The term "unable to comply" does not include situations in which the taxpayer forgot about or overlooked the assessment notice, was out of town during the 30-day appeal period for filing an appeal, or similar situations. Rather, it covers situations that are beyond the control of the taxpayer and, as a practical matter, prevent the taxpayer from recognizing what is at stake and dealing with it. Such situations would include a physical or mental disability serious enough to prevent the taxpayer from dealing rationally with the taxpayer's financial affairs.