

Best practices recommendations

Have appellants call for appointments

It is recommended that the board hear appeals on an appointment basis. The Notice of Valuation and Classification sent to all taxpayers to notify them of their property value and classification can instruct appellants to call for an appointment with the board.

Appointments benefit the board, the assessor and the appellant. Appointments give the board an idea of how many property owners will be appealing, so the board can manage their time appropriately. It gives the assessor time to assist in the board's deliberations by reviewing the property and collecting supporting data or recommending that the board make a change.

Appellants also benefit because they need only come to their scheduled appointment and do not have to spend time listening to other appellants. In some instances, property owners call to schedule appointments with the local board, and the appeal is avoided altogether because the issue can be resolved easily by the assessor's staff. Property owners who call for appointments can also be given information on preparing and presenting an appeal so they will know what to expect at the meeting (see "Handouts for property owners" section in the Appendix).

In addition to hearing appeals by any appellants who scheduled appointments, the board **also must hear any appeals by property owners who come to the meeting without having scheduled an appointment prior to the meeting.** (Unless extenuating circumstances apply, the property owner must first appeal to the local board before appealing to the **county board**.) When outlining the ground rules for the meeting, the board chair should inform the appellants that the board will be hearing appeals from those who have scheduled appointments first, and then the board will be hearing appeals by others (in the order listed on the sign-in sheet).

The Board's Responsibility to Hear All Appeals

It is the board's responsibility to hear all appeals presented until the board adjourns. A property owner can present their appeal at the initial meeting or at **any of the reconvene meetings**. The board must hear that appeal and make a decision. The board cannot dismiss the property owner's appeal, unless the meeting is adjourned.

Time limits for presenting appeals

Time limits can help to keep the meeting moving. Time limits may be more appropriate in jurisdictions with a significant number of people appealing their valuation or classification. If there are only a few people at the meeting, time limits may not be necessary. If there are several appellants, it may be beneficial to establish a time limit for each appeal.

If time limits are established, they should be included in the ground rules that are outlined at the beginning of the meeting. Whether or not a time limit is established, it is the responsibility of the board chair to keep the meeting moving. If an appellant goes on at length about a specific point, the Board Chair should intervene – in a professional manner – to keep the meeting on track. The chair should ensure that appellants stick to their time allotments. If the appellant discusses taxes or previous assessments, the Board Chair should remind him/her tactfully that the issue is the current year valuation or classification.

If the board determines that time limits are appropriate for appellants, it also should impose time limits for the assessor to support his/her valuation or classification or recommend that the board make a change.

Hear all appeals first

It is recommended that the board hear all appeals before making any decisions. The board should make all decisions later in the meeting or at the reconvene meeting (within the appropriate meeting timeline) if it is determined that the assessor should view the property or if the board requests additional information from the assessor. Hearing all appeals first gives the board an opportunity to get a better understanding of what happened in the district, so it can make consistent recommendations. It eliminates situations where the board feels obligated to respond in a certain manner to one property owner because of an earlier decision. It also speeds up the process for appellants as they may leave after they present their appeal.

If a reconvene meeting is necessary for the assessor to report back to the board, it should be limited to appeals made at the initial meeting. The reconvene meeting is typically not for hearing a property owner's initial appeal, however it is **the board's responsibility to hear all appeals**, therefore if a property owner appears for the first time at a reconvene meeting, the board must hear the appeal. If the board feels that they don't have enough information to make a decision, they should vote no change and allow the property owner to attend the county board of appeal and equalization meeting.

Conducting other business at the board meeting

It is best to hold a special meeting for the Board of Appeal and Equalization and not conduct the regular council meeting (or other business) at the board meeting. However, due to the low attendance in some jurisdictions, conducting other business at the meeting may be an acceptable practice if handled appropriately.

If other business is also to be conducted at the meeting, the time listed on the Notice of Valuation and Classification should be the start time for the appeals portion of the meeting. You should conduct other business either before the meeting (table any discussion if not completed when it is time for the Board of Appeal and Equalization) or after the meeting (allow any late arrivals to present their appeal even if the board has moved on to other business).

There have been instances in the past where the board members have held their regular meeting in one part of the hall, and the assessor has been told to meet with appellants in another area. **This is not an acceptable practice.** It is the responsibility of the board to hear the appeals and the facts presented to make an informed and fair decision.

Notifying property owners of decisions

It is recommended that all appellants be notified in writing of the decision of the board, even if the appellant was present for the decision. Given the recommended format of hearing all appeals before making any decisions, appellants may choose not to stay for the entire meeting. A letter notifying appellants of the decisions ensures that they understand and are aware of the action, if any, taken by the board. It is also an opportunity to notify appellants of additional appeal options if they are not satisfied with the board's decision (see *"Recommended format to notify appellants of board decisions"* in the Appendix).