



## PROCEDURE FOR HAINES BOROUGH BOARD OF EQUALIZATION HEARING

1. Appeals will be heard as listed on the meeting agenda, unless changed by Board decision. **The appellant bears the burden of proof.** The only grounds for adjustment of assessment are proof by preponderance of the evidence of unequal, excessive, improper, or under valuation based on facts
2. Prior to each case the Chair will ask the Board whether any member has a conflict of interest or is required to make a disclosure statement.
3. The Board will determine whether the staff report was available to the Appellant at least five working days prior to the hearing, and whether the parties have exchanged all documentary evidence intended to be submitted to the Board. **Documents that were not previously copied and exchanged with the other party will be admitted over objection of the other party only if there is a good faith reason for its failure to be included.**
4. After being called by the chair, the Appellant shall have 15 minutes to present the appeal unless the Board allows for additional time. The appellant may be represented by counsel, an agent or other representative, and may call witnesses and submit exhibits. Any additional time is also allotted to the Assessor.
5. After conclusion of the appellant's presentation the Chair, the Board & Assessor may ask questions intended to inform and clarify. **Questions are not to be argumentative.**
6. The Assessor and the assessor's representative may then make a presentation and shall answer questions of the chair, members of the Board, and the appellant.
7. At the conclusion of the assessor's presentation, the appellant shall have an opportunity to rebut the Assessor's presentation, **except that new evidence shall not be presented.** When the appellant and the Assessor have completed their presentations, the chair shall close the hearing and no further evidence or argument shall be considered. The Board shall then deliberate and may do so in executive session.
8. Following the board's deliberations, its decision shall be announced in public session in the form of a motion and a roll call vote shall be recorded.
9. The granting of any appeal or part thereof shall require the concurring vote of at least four Board members, and each Board member will give a written statement for the record explaining their decision.

The Borough Clerk, or designee shall be the ex officio clerk of the Board of Equalization, and shall make a recording of all proceedings before the Board, shall mail a copy of the decision of the Board to the appellant at the address on the appellant's appeal form, and shall record the date of mailing in the record. The Board of Equalization shall certify its actions to the Assessor not more than seven days after the last appeal is heard. Except as to supplementary assessments, the Assessor shall enter the changes and certify the final assessment roll by June 1.