

Board Of Equalization Training

State Training - TBD

Borough Training – Property Tax Assessment Ad Hoc Committee Member(s) and/or Clerk

1. BOE Member Duties
 - a. You are judges - You decide:
 - 1) What is lawful
 - 2) What is True and Factual
 - 3) What is fair
 - b. You do not represent either the Assessor or the Appellant
 - c. Your job is not to support borough staff, employees, or contractors.
 - d. During an appeal you do not take direction from the Mayor, Manager, or any other person except the Borough Clerk.
 - e. The Borough Clerk can only advise you on borough code, state law and the BOE process.
2. Recusal of BOE member
 - a. You cannot serve on BOE for your own appeal or that of a relative.
 - b. You should ask to be excused if you are engaged in a dispute with the appellant.
 - c. You should ask to be excused if you have an employer/employee relationship with the appellant.
 - d. You should ask to be excused if you have any financial interest in the property in dispute before the BOE.
 - e. The appellant has the right to request excusal of a hearing panelist. 3.72.115 G
3. Exchange of Information Borough Code 3.72.105
 - a. Both the assessor and appellant must provide their documentation to the other party 10 business days prior to the BOE hearing.

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b. Documents that were not previously copied and exchanged with the other party may be admitted over objection of the other party, at the discretion of the board only if there is a good faith reason for its failure to be included.

4. The assessor is presumed to be correct unless evidence or testimony shows that the appellant has met the burden of proof by a preponderance of the evidence (51%).

Note: Preponderance of evidence is the lowest threshold of proof in a judicial proceeding.

5. Preponderance of Evidence vs Super Majority

a. Preponderance of Evidence – Borough (Policy)

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 presented during the appeal hearing.

b. Super Majority - Borough Charter 5.06 (D)

The assembly as quasi-judicial board. The Assembly by ordinance may designate itself to be a board of review, adjustment, or equalization. The ordinance shall prescribe the rules of procedure, including quorum and voting requirements. Any judgment made by the assembly or board acting in a quasi-judicial capacity must be carried by at least a supermajority vote of the entire assembly or board.

c. The conflict: Borough Charter or Borough Policy.

6. Evidence: Documentation and Testimony

a. Documentation includes reports, photographs, professional appraisals, real estate opinions, income/expenses records and any other printed evidence.

b. Testimony – Testimony includes the verbal testimony of witnesses including the assessor and/or the appellant.

7. Appellant may be represented by:

a. The appellant

b. An attorney

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- c. A representative designated by the appellant
8. Rebuttal of Assessor's Presentation
- a. The appellant has the right to rebut the assessor's arguments.
 - b. New evidence - not allowed.
 - b. However, when new evidence is available and directly contradicts the assessor's evidence or testimony, without which an error on the part of the assessor's office will harm the appellant, it should be allowed.
9. What you cannot do:
- a. Use your own personal knowledge of the property contested before the BOE
 - b. Conduct your own investigation.
 - c. Testify about things you know or think you know.
10. Time allowed for Appellant to present their case
- a. 15 minutes – this is a minimum
 - b. Be reasonable with extensions
 - 1) Some people are very nervous and have never presented an appeal.
 - 2) Some cases are more complex than others.
 - 3) Do not deprive someone of their right to appeal just because they have reached there 15-minute mark.
11. Question both the appellant and assessor
- a. Clear up discrepancies that become apparent.
 - b. Challenge the evidence and testimony when you think it is not convincing or inaccurate.

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- c. Make sure you understand the evidence and testimony.
12. Decision Making
- a. Once you close the hearing – no additional evidence can be given or requested from either the assessor or appellant.
 - b. You may deliberate in executive session
 - 1) This would be good to do when there is proprietary or confidential information to be discussed such as income and/or expenses from a business.
 - 2) Otherwise, deliberate publicly – Transparency is good government.
 - c. BOE members must actually discuss the merits of the information and testimony given.
 - d. When you have discussed the merits of the case you must be able to articulate your reasons for your decision. You must be able to state why one party has prevailed over the other party.
 - e. Your reasons will become part of the official record and should be clearly articulated.
13. The BOE must vote to affirm the assessor’s findings or the appellant’s appeal. This vote must be done publicly (not in executive session).