

### **3.15.200 BOARD OF EQUALIZATION; APPEAL.**

(A) A person whose name appears on the assessment roll or the agent or assigns of that person may appeal to the board of equalization for relief from an alleged error in valuation not adjusted by the assessor to the taxpayer's satisfaction.

(B) The appellant shall, within 30 calendar days after the date of mailing of notice of assessment, submit to the assessor a written appeal specifying grounds in the form that the board of equalization may require. Otherwise, the right of appeal ceases unless the board of equalization finds that the taxpayer was unable to comply. The assessor shall assign a case number to the appeal within one week of filing.

(C) The assessor shall notify an appellant by mail and e-mail if provided by the appellant of the time and place of hearing.

(D) The assessor shall prepare for use by the board of equalization a summary of assessment data relating to each assessment that is appealed. This summary shall be provided to the board and to the appellant at least five business days before the hearing. Any available information is a public record available to any person requesting it.

(1) The assessor shall provide available comparable property information for property assessments that have increased by more than 10 percent unless improvements to the property have been made such as natural gas, road access, or additions. This information shall be provided to the board of equalization and to the appellant at least five business days before the hearing.

(E) *[Repealed by Ord. 07-012(AM), § 2, 2007]*

(F) The assessment administrative assistant shall serve as the clerk to the board of equalization and shall perform all duties necessary to support the board, including, but not limited to: scheduling meetings; distributing information to the members; preparing agendas, minutes, and final orders; and meeting set up and break down.

(G) The board of equalization clerk shall begin scheduling a calendar of hearing dates beginning on or about April 20th. The assessor shall notify the appellant by mail and e-mail if provided by the appellant of the time and place for the hearing before the board.

(H) A property owner who seeks to appeal the assessor's valuation, after the 30-day filing period has closed, shall file a letter with the assessor stating the reasons why the property

owner was unable to comply with the 30-day appeal period. The deadline to submit a late-file request is no later than 30 days after the close of the appeal period of the current assessment year. The board or a panel thereof shall consider each letter and shall only consider reasons the appellant was unable to comply with the 30-day appeal period. It shall not consider evidence regarding property valuation. The determination shall be based on the letter and supporting documents. The board or a panel thereof shall interpret the term "unable to comply" as meaning that a property owner must demonstrate compelling reasons or circumstances which would prevent a person under reasonable circumstances from filing an appeal in a timely manner during the 30-day appeal period. If the late-file request is granted, the property owner shall have 10 calendar days from the date of written notification by the assessor to file an appeal. If the late-file request is denied, the assessor shall notify the property owner of the board's decision in writing and e-mail, when it is provided by the appellant.

(l) A city in the borough may appeal an assessment to the board of equalization in the same manner as a taxpayer. Within five days after receipt of the appeal, the assessor shall notify the person whose property assessment is being appealed by a city.

(Ord. 17-150, § 2, 2017; Ord. 11-045, § 2, 2011; Ord. 10-008(AM), § 2, 2010; Ord. 07-012(AM), § 2, 2007; Ord. 94-001AM, § 4 (part), 1994; Ord. 91-008AM, § 3 (part), 1991)