

## 12.05.050 - Board of equalization.

A. *Membership; duties; term of office.*

1. *Membership.* The board of equalization consists of a pool of no less than six and up to 21 members, not including designated assembly members, appointed by the assembly. Each assessment year the Assessor, coordinating with the board chair, shall assign members to specific panels consisting of three members each, and schedule the panels for a calendar of hearing dates. The assignment of members to panels and the establishment of a hearing calendar shall be done in consultation with the individual members. Additionally, members may be asked to take the place of regular assigned panel members in the event an assigned panel member is unable to attend a scheduled meeting.
  - a. *Appointment of members.* Members of the public interested in serving on the board of equalization may submit a statement of interest and qualifications to the chair of the assembly, through the municipal clerk's office. Appointment to the board requires majority vote of the assembly. All applications received by the clerk shall be forwarded to the assembly chair and to the chair of the board of equalization within ten days of receipt. Thereafter, so as to allow for timely appointments and/or re-appointments, the chair of the assembly and the chair of the board of equalization shall review all applications. The chair of the assembly shall make recommendations to the full assembly for the appointment or re-appointment of those seeking membership on the board of equalization. The chair's recommendations shall be made prior to the end of each calendar year so as to facilitate appointment or re-appointment by the assembly in January of each year so as to allow for training of new board members which will allow for the timely and efficient performance of the duties and responsibilities of the board which commence with the issuance of annual real property assessments.
  - b. *Designation of assembly members.* The assembly may designate itself as additional members of the board of equalization upon a finding that under present circumstances it is reasonable and prudent to do so. A designation shall apply to a single assessment year. If designated, the chair of the assembly shall forward to the assessor and the board chair the names of assembly members available to be seated. After an assembly member completes the same training as provided for board members, the board chair may assign an assembly member to a panel. An assembly member shall not hear an appeal of valuation of property located within the member's assembly district.
2. *Qualifications of members.* Members shall be appointed on the basis of their general business expertise and their knowledge or experience with quasi-judicial proceedings. General business expertise may include real and personal property appraisal, the real

estate market, the personal property market, and other similar fields.

3. *Duties.* The board shall only hear appeals for relief from an alleged error in valuation on properties brought before the board by an appellant. A panel hearing a case must first make a determination that an error in valuation has occurred. Following the determination of an error in valuation the panel may alter an assessment of property only if there is sufficient evidence of value in the record. Lacking sufficient evidence on the record the case shall be remanded to the assessor for reconsideration. A hearing by the board may be conducted only pursuant to an appeal filed by the owner of the property as to the particular property.
  4. *Compensation of members.* Compensation for members shall be \$50.00 per daily session.
  5. *Term of office.* Terms of office shall be for three years and shall be staggered so that approximately one-third of the terms shall expire each year on January 15.
- B. *Chair.* The board annually shall elect a member to serve as its chair. The chair shall coordinate all board activities with the assessor including assignment of panel members, scheduling of meetings, and other such board activities.
- C. *Presiding Officer.* Each panel shall elect its own presiding officer to act as the chair for the panel and shall exercise such control over meetings as to ensure the fair and orderly resolution of appeals. In the absence of the elected presiding officer the panel shall appoint a temporary presiding officer at the beginning of a regular meeting. The presiding officer shall make rulings on the admissibility of evidence and shall conduct the proceedings of the panel in conformity with this chapter and with other applicable federal, state and municipal law.
- D. *Report to the Assembly.* The board, through its chair, shall submit an independent report to the Assembly each year by September 15 identifying, at a minimum, the number of cases appealed, the number of cases scheduled to be heard by the board, the number of cases actually heard, the percentage of cases where an error of valuation was determined to exist, the number of cases remanded to the assessor for reconsideration, the number of cases resulting in the board altering a property assessment, and the net change to taxable property caused by board action. The report shall also include any comments and recommendations the board wishes to offer concerning changes to property assessment and appeals processes.

(AO No. 49-75; AO No. 78-69; AO No. 86-30; AO No. 86-211(S-1); AO No. 87-44; AO No. 92-109; AO No. 94-26, § 1, 3-24-94; AO No. 95-148, § 3, 7-25-95; AO No. 2003-159(S), § 2, 12-16-03; AO No. 2007-160, § 1, 12-11-07; AO No. 2019-45(S), § 1, 4-9-19)

**Editor's note**— Former subsection 12.05.050.C. was recodified as 12.05.055. Former subsections 12.05.050.C.—F. was recodified as § 12.05.053.

**Cross reference**— Boards and commission appointments, ch. 4.05; board of equalization, § 4.40.040.

