

### **3.15.215 BOARD OF EQUALIZATION; MEMBERSHIP; DUTIES; TERMS OF OFFICE.**

(A) *Membership.* The board of equalization consists of a pool of not less than six and up to 15 members, not assembly members, appointed by the mayor and confirmed by the assembly. The assessor, coordinating with the board chair, shall schedule a calendar of hearing dates. The chair, upon a finding of excessive caseload, may establish up to five panels each year. Each such panel hearing appeals shall consist of at least three members. The assignment of members to such panels and the establishment of a hearing calendar shall be done by the chair 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.

(B) The board shall select a presiding officer at its first annual meeting.

(C) *Qualifications of members.* Members shall be residents of the borough and 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.

(D) *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 board or a panel thereof hearing a case must first make a determination whether 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 may be remanded to the assessor for reconsideration, gathering of information on value, and a time certain to return to the board. A hearing by the board may be conducted only pursuant to an appeal filed by the owner or agent of the property as to the particular property.

(E) The board shall be called as required for equalization matters.

(F) *Compensation of members.* Compensation for members shall be \$50 per daily session. All requests for reimbursement shall be actual expenses incurred on authorized board business.

(G) *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 December 31st. Board members may serve three consecutive full terms.

(H) *Chair.* The board shall annually 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. If hearing panels are established, each panel shall elect its own presiding chair 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 chair, the panel shall appoint a temporary presiding chair at the beginning of a regular meeting. The presiding chair 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 borough law.

(I) *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.

(J) The assessment administrative assistant shall be the board of equalization's clerk, and shall prepare the board's minutes. The board of equalization summary report and summary certification to the assembly will constitute the board's minutes. All changes, revisions, corrections, and orders relating to claims or adjustments and all final decisions shall be recorded in the appeal record to be kept by the board of equalization clerk.

(Ord. 14-159, § 3, 2014; Ord. 10-008(AM), § 3, 2010; Ord. 07-012(AM), § 4, 2007)