

## Board meeting procedures that foster fair and impartial assessment reviews and other best practices recommendations

Each board meeting is conducted differently. While there are not any specific statutory guidelines for conducting the meeting, this chapter will outline meeting procedures that foster fair and impartial assessment reviews.

Also included in this chapter are best practices recommendations. We acknowledge that some jurisdictions may have bylaws or rules of procedures that may preclude some of these recommendations. Keep in mind that these are recommended procedures for the boards, and they are not intended to contradict such rules or bylaws. It is up to each board to determine which procedures are most appropriate for its Board of Appeal and Equalization meeting.

### Meeting procedures

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#### The board should run the meeting

The board should take charge of the meeting. It is not the assessor's meeting. The board is intended to be a fair and impartial review of the assessment. The assessor should realize that the appeal decisions are not in his/her hands. The board's decisions are between the board and the appellant. The assessor is not on trial for his/her work. The board should not critique the assessor's performance or blame the assessor for increasing values (or taxes). Assessors should try not to become too personally involved with the decisions and remember that they have already done their best job. It is now the task of the local board to review the facts and make decisions as it deems just.

#### Establish ground rules for the meeting

Before hearing any appeals, the Board Chair should outline the ground rules for the meeting. The ground rules set the tone for the meeting. The specific ground rules may vary for each board but should include:

- The purpose of the meeting;
- A reminder to property owners that only appeals for the current year valuation or classification can be made – taxes or prior years' assessments are not within the jurisdiction of the board;
- A reminder to property owners that they may only appeal the estimated market value (EMV), and that the appeals process is concerning this amount - not tax amounts;
- An explanation of the order of the appellants (will it be by appointment first, followed by walk-ins on a first-come basis, etc.);
- The expectations of the appellant when presenting his/her appeal (the appeal must be substantiated by facts; where the appellant should stand or sit; the appellant should be prepared to answer questions posed by the board, etc.);
- The time limits imposed (if any); and
- The procedure the board will follow for making decisions (will the board hear all appeals before making any decisions, will the board send a letter to appellants to inform them of the decision, etc.).

The Board Chair should give the assessor the opportunity to present a brief overview of the property tax process and a recap of the current assessment.

Appellants should then present their appeals. If the assessor has had a chance to review the property prior to the meeting, the assessor can present facts and information to the board to support the valuation or classification or recommend that the board make a change. If the assessor has not had a chance to review the property prior to the meeting, the assessor can present such information to the board at the reconvene meeting.