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# Board of Equalization

## Mission Statement:

The Board's goal is to provide impartial adjudication of tax appeals brought by property owners.

## Functions:

The BOE is an independent Board created to hear appeals on Assessor determinations and to equalize property. The department assists property owners with procedural information for those who wish to appeal the assessor's valuation placed on their real and personal property, as well as hear appeals regarding deferrals.

## Long Term Goals:

To assure that all real and personal property is entered on the county's assessment role at 100% "fair market value". The Board also has the power to equalize property values.

## Short Term Objectives:

Provide an impartial citizen forum for property owners by receiving individual appeals, conducting hearings, evaluate evidence and issuing determinations.

## Accomplishments in 2008:

There were 248 appeals filed for 2007. Of these 89 (36%) were stipulated by the assessor's office; and 31 (13%) withdrew their petition. The majority of the hearings for 2007 were held from January 10 through April 15, 2008; and will commence on July 15, 2008, as required by state regulations.

A total of 128 hearings were heard by the BOE. The Board lowered 49 (20%) (46% of those lowered were on the recommendation of the Assessor), sustained 77 (31%) and raised 1. There was one equalization, of Eagle Mountain Estates, which has 58 parcels. This equalization lowered land values only.

The BOE heard from several taxpayers who complained of nearby junk yards. They feel this devalues their property and thus wanted a reduction in their assessed value. The Board felt they would like to be able to explain the process for reporting unsightly, junky properties and the results they may expect. The Board met with Rich Sill, Code Enforcement Manager, who described the course of action. On another day the Board spoke with Corrections Officer Gary Gorss who explained the process for notifying him in case a petitioner needs to be removed from a hearing. Occasionally there is a petitioner who gets extremely angry and the hearings are stopped. The Board wanted to be clear on their actions should a petitioner be asked to leave.

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The Department of Revenue BOE training was attended by two Board members and BOE Program Coordinator in June.

Appeals for 2008 will mainly be received after the Revaluation, Annual Update and New Construction notices from the Assessor have been sent out, probably in October or November. 30 petitions have been submitted for 2008, received by the July 1<sup>st</sup> deadline.

To date 18 appeals from 2007 are going to the State Board of Tax Appeals for reconsideration.

### **Workload Indicators:**

	2006 Actual	2007 Actual	6/30/08 Actual	2009 Estimated
Petitions filed	571	248	30	300
Hearings held	386	128	Hearings held in first half 2008 were for 2007 appeals	150

### **Staffing Level:**

	2006 Actual	2007 Actual	6/30/08 Actual	2009 Budget
Full Time Equivalents	.46 employee; 3 Board members	.55 employee; 3 Board members	.55 employee; 3 Board members	.50 employee; 3 Board members

## Operating Budget

### Revenues:

	2006 Actual	2007 Actual	6/30/08 Actual	2009 Budget
Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Intergovernmental Revenues	0	0	0	0
Charges for Goods and Services	0	0	0	0
Fines and Forfeits	0	0	0	0
Miscellaneous Revenues	0	0	0	0
Other Financing Sources	0	0	0	0
General Tax Support	21,143	33,251	19,074	46,751
<b>TOTAL</b>	<b>\$21,143</b>	<b>\$33,251</b>	<b>\$19,074</b>	<b>\$46,751</b>

### Expenditures:

	2006 Actual	2007 Actual	6/30/08 Actual	2009 Budget
Salaries and Wages	16,174	26,516	15,429	34,176
Personnel Benefits	1,593	2,286	1,565	3,255
Supplies	184	261	97	300
Other Services and Charges	2,417	3,440	1,578	4,387
Intergovernmental Services	0	0	0	0
Interfund Payments for Services	775	748	405	1,333
Capital Outlay	0	0	0	3,300
<b>TOTAL</b>	<b>\$21,143</b>	<b>\$33,251</b>	<b>\$19,074</b>	<b>\$46,751</b>

### Agency Structure:

Board Member	Board Chairman	Board Member
Program Coordinator		