

Board of Equalization Meeting

July 28, 2016 @ 3:00 PM

Attendees: Ruth Roosenberg, Fran Uteg, Glenda Osborne, David Thompson, Judson Bailey, Jerry Brown, Doug Cleveland, Ann Roedler, Frankie Gray, and Ali Robertson

- Frankie welcomed everyone and appreciated the members for all they do and have done for the Board of Equalization.
- Firstly, Frankie discussed the mandatory 20 hour course for the reappointment of BOE members.
 - He discussed how Judson had completed his 20 hour course back in February.
 - Also, that Frankie has checked over the roster of members and Judson was the only one up to do so.
 - Frankie also talked about the online option for the 20 hour training.
 - He stated that it is the individual member's choice where to do it online or to go to the designated classroom setting course.
 - If a member wished to do it online, Frankie offered the choice of doing it at the courthouse with the resources there or they could just do it elsewhere.
- Frankie discussed with the members in regards to the BOE picking a value of their own in a hearing.
 - He stated that he has read and talked with other Clerk of Superior Courts and representatives from Dept. of Revenue.
 - He has asked their opinions and the opinions were that the BOE members could pick a value of their own other than the Tax Assessors or taxpayer proposed values.
- Frankie reminded everyone of the new law that had passed giving Clerk's the title of Appeal Administrator.
- He then discussed the resignation of BOE member Mitch Skelton last year and that Ann Roedler has been appointed to take his place.
- Frankie passed around the updated local procedures for the BOE and discussed the changes made to it.

- The new laws had also changed that if a taxpayer wished to have a hearing officer that the property value had dropped from \$1,000,000 to \$750,000 to be able to do so.
- Also, that the taxpayer shall specify in writing, prior to the designated hearing date, if he/she wishes to have representation/agent.
 - Frankie had also stated that he had incorporated that in the initial hearing notices the taxpayer will receive for a hearing date.
- He then discussed the final decision letter portion and reminded everyone of the 3 part NCR form that we had used last year.
 - If a taxpayer refuses to sign the decision letter, we would need to mail certified mail to the said taxpayer.
- The office times for the BOE are 8:30 with the last hearing starting no longer than 4:15 (5:00 pm to 7:00pm being as necessary.)
- Also discussed, the new fee to appeal to the Superior Court from the BOE has gone from \$210.50 to \$25.00.
 - The \$25.00 will be non-refundable.
- Frankie talked about the importance of the disqualification sheets for BOE members in appeal hearings.
- Wi-Fi passwords for the BOE building were then discussed with the members.
- After getting appeals, the start date for appeals will be August 18th, 2016 as stated by Frankie.
 - He also talked about BOE roster and that Glenda Osborne will move up to the third regular member.
- Frankie then discussed the nominations for Chairperson and Vice Chairperson.
 - Ruth Roosenberg had nominated Glenda Osborne as Chairperson.
 - Glenda Osborne nominated Ruth Roosenberg to remain as Chairperson.
 - Judson Bailey nominated Ruth Roosenberg as Chairperson and Glenda Osborne as Vice Chairperson.
 - Frankie states Ruth Roosenberg as Chairperson and Glenda Osborne as Vice Chairperson.
 - Fran seconded that.
 - All were in favor, and no hands were opposed.
 - **Ruth Roosenberg will remain as Chairperson and Glenda Osborne will be Vice Chairperson.**

- Fran Uteg brought up the maintenance/ upkeep of the BOE office.
- Lastly, Frankie discussed the air in the BOE office actually is linked to the Board of Elections building.
 - So before turning it up or down, they needed to check with the Board of Elections office.
- Frankie then thanked them all again.
- Meeting adjourned @ 3:51 PM.