

## Board of Equalization Meeting

10:00am July 17<sup>th</sup>, 2015

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

---

- Frankie welcomed everyone and mentioned that Ruth Roosenberg and Mitch Skelton could not be able to attend today's meeting.
- Frankie discussed that there were some new changes to the BOE building
  - The poll machines are being locked in the room next door so one of the doors will be locked off leaving only one bathroom for BOE members in the building
- Frankie discussed the new law changes and to notice the dates for each either being July 1<sup>st</sup>, 2015 or January 1<sup>st</sup>, 2016.
  - As of July 1<sup>st</sup>, 2015, the law passed where the BOE could now use three part forms and have the taxpayer sign after each hearing.
    - Frankie mentioned that he re-done the original decision letter by adding a brief paragraph and a part for the taxpayer's signature.
    - Frankie passed around a copy of the three part form and everyone agreed on it.
  - January 1<sup>st</sup>, 2016, Frankie mentioned how to have the option for an appeal officer that the property worth was lowered to \$750,000 instead of the original \$1,000,000.
  - Frankie discussed that starting January 1<sup>st</sup>, 2016, the fee to appeal to Superior Court will change from \$207.50 to \$25.00.
    - This money is non-refundable and goes to county general funds.
- Frankie discussed the Chairperson for the New Year and any recommendations from the members.
  - Frankie read emails from Mitch Skelton and Judson Bailey stating that they both recommended Ruth to remain as Chairperson. All members approved.
  - Ruth will remain as Chairperson, Judson will be vice Chairperson
  - Frankie stated that Ruth has agreed to still do the scheduling for hearings and all members approved.

- Frankie discussed with the members that this will be Judson Bailey's last term on the BOE and that his term will expire in December 2015.
  - Frankie mentioned about getting a new member for BOE, and that he has posted an ad in the Newspaper.
- Frankie discussed appeal time for hearings.
  - Time can be as early as 8:00am, and it can be as late as 7:00pm as necessary.
  - The time decided will be 9:00am- 5pm unless extenuating circumstances arise.
- Frankie asked if anyone had any questions
- David Thompson asked about three part forms and which pages go to which person.
  - Frankie stated that BOE would keep the white, Taxpayer would get yellow, and Tax Assessor's office would get the pink.
- Frankie discussed how the BOE law has changed to where each BOE member must own property in the county they serve in.
- Fran mentioned about the possibility of getting a different BOE room for more space.
  - Frankie discussed about the possibility of trying to find a bigger room.
- Frankie discussed the chain of custody for evidence presented in BOE hearings.
  - If a taxpayer is planning on using any kind of evidence, they must first state that they have evidence. They must turn the evidence in before they walk out of the hearing or they cannot use it.
- Frankie mentioned that we would probably receive the appeal list the 1<sup>st</sup> or 2<sup>nd</sup> week in August and hearings would probably start in September or late August.
- Meeting adjourned at 10:42am