

**Meeting with Dianne Dorey
Board of Equalization Deadline Dates**

June 4, 2019

10:02 a.m.

Present: Commissioner Jackson, Commissioner Fund, Assessor Dianne Dorey, R.C. Cavazos, Ross Nielson, Eric Eisenberg, Erik Martin, Candace Hallom

Recorder: Lara McRea

BOE deadline dates

Dianne noted that in 2015 the deadline to petition the Board of Equalization (BOE) for a change in the assessed valuation placed on properties was extended from 30 days to 60 days per resolution 15-330.

Dianne said that her staff has to be in the office during this time to answer citizens' questions after appeals are mailed out. Reval notices will be mailed out in a few weeks.

Dianne discussed that there is more new construction this year than last year and \$130 million alone is from the grocery distribution center.

She also reviewed a spreadsheet that shows the number of appeals for 30 days v 60 days back to 2004.

Update on reval for appraisers

Dianne said that revals were done this year by May 31st and their office is just working on clean up now. Notices will go out by July 1st and depending if the board decides to change the petition deadline back to 30 days the appeal deadline could be August 1st or September 1st.

Commissioner Jackson asked why the appeal deadline was changed from 30 days to 60 days.

Candy said in the past few years appeals have been coming in after October and the 30 day deadline created a hardship on taxpayers as the deadline pushes up against the holidays. Also having one BOE staff person was stressful due to the number of phone calls and traffic in a short time frame.

Dianne assured that revals will be coming out this year in July.

Dianne discussed that the first 2 weeks after revals go out that there is a lot of traffic in her office. After that things slow down, then the last week or so the office gets busy again. It is this way regardless of a 30 or 60 day deadline.

R.C. said the Assessor's Office keeps a log of phone calls related to revals and received around 1,800 phone calls last year.

The group discussed market values and historical numbers.

Dianne noted that she needs to know within a week or two weeks at the latest if the deadline will change as she needs to get the reval notices to the printer by June 21st.

Commissioner Fund said that she would like to speak with the board's attorney before making a decision.

Dianne said that Ross and R.C. will be helping this year with new construction.

Eric felt the rationale back in 2015 was to give the public more time to appeal. He said if the data shows that it doesn't matter if the deadline is 30 vs 60 days and it causes a hardship to the Assessor then the board should consider changing the deadline back to 30 days.

Dianne noted that some of the appeals listed on the spreadsheet were not heard by the BOE.

R.C. explained that their office is able to take care of some appeals by answering questions.

The board would like a meeting set up with just the board and a representative from the Prosecutor's Office in order to help make a decision on the appeal deadline.

Eric suggested that a draft resolution be placed in Packetwriter to change the appeal deadline back to 30 days. Commissioner Jackson noted he would like to hold off on the resolution for now.

Dianne, Ross, R.C. and Eric left the meeting at 10:20 a.m.

Candy discussed the Board of Equalization Process.

Meeting ended at 10:34 a.m.