

Chair

Clay Koplin

Board Members

James Burton

Tim Joyce

Tom Bailer

Robert Beedle

Josh Hallquist

David Allison

James Wiese

City Assessors

Mike Renfro

Arne Erickson

City Manager

Randy Robertson

City Clerk

Susan Bourgeois

Deputy Clerk

Tina Hammer

**City Council sitting as the
Board of Equalization
April 18, 2016 @ 7:00 pm
Cordova Center Community Rooms A & B
Agenda**

A. Call to order

B. Disclosures of Conflicts of Interest and Ex-Parte Communications

C. Roll call

Chairman Clay Koplin, Board members James Burton, Tim Joyce, Tom Bailer, Robert Beedle, Josh Hallquist, David Allison and James Wiese

D. Business before the Board

1. Property Assessment Appeals - 2016 tax year..... (page 1)

- Table of Contents/list of appeals will be available @ meeting
- Charter 5-10 and Cordova Municipal Code 5.36.040 through 5.36.200 regarding property assessment and Board of Equalization procedure

E. Adjournment

**If you have a disability that makes it difficult to attend city-sponsored functions,
You may contact 424-6200 for assistance.**

All City Council agendas and packets available online at www.cityofcordova.net

City of Cordova Charter concerning Board of Equalization:

Section 5-10. - Taxation: Assessment—Equalization.

The taxable status of property shall be determined as of the first day of January or such other date as may hereafter be prescribed by law, which is called the assessment day. Values on the assessment rolls shall be determined according to the facts existing on the assessment day for the year for which the assessment is made, and no change in the status of property after that day shall be considered in determining its value. In determining such values, any standards of appraisal established by law or ordinance shall be followed. **The council shall equalize valuations of property assessed or by ordinance may delegate this power to a board created by ordinance, when not prohibited by law.**

Cordova Municipal Code concerning property assessing and Board of Equalization:

5.36.040 - Determination of true value.

The assessor shall assess property at its **full and true value** as of January 1st of the assessment year, except as otherwise provided by law. **The full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels.** The council by resolution shall adopt a systematic reevaluation of the property for assessment purposes.

5.36.050 - Assessment roll.

The assessor shall complete reevaluations of all real property within the limits of the city at least sixty days before the board of equalization meets each year. Separate field cards shall be kept on each piece of property. From these field cards an assessment roll shall be prepared and completed at least forty-five days prior to the board of equalization meeting. The assessment roll shall be open for inspection by the public. The roll must contain:

- A. The names and last known addresses of all persons with real property liable to assessment and taxation;
- B. A description of all taxable real property;
- C. The assessed value of said property.

5.36.060 - Assessment roll—Determination of property owner.

Real property is assessed to the owner of record as shown in the records of the recorder for the Cordova recording district; provided, however, that any other person having an interest in the property may be listed on the records with the owner. The person in whose name property is listed as owner is conclusively presumed to be the legal record owner. If the property is unknown the property may be assessed to "unknown owner" or "unknown owners." No assessment shall be invalidated by a mistake, omission or error in the name of the owner, if the property is correctly described.

5.36.070 - Assessment roll—Property description.

The assessor may list real property located in the city and any addition thereto by lot and block number, and similarly for any subdivided property. Unsubdivided property may be listed according to survey description, or by giving the boundaries thereof, or by reference to the book and page of the records of the Cordova recording district where recorded, or by designation of a tax parcel number referring to a public record of descriptions of real property kept by the assessor, or by such other manner as to cause the description to be made certain. Initial letters, abbreviations, fractions and exponents to designate any lot or block or part thereof, or any distance, course, bearing or direction, may be employed in any such description of real property.

5.36.080 - Assessment roll—Basis of computation.

All taxes to be levied or collected, except as otherwise provided, shall be calculated, levied and collected upon the assessed values entered in the assessment roll and certified by the assessor as correct, subject to the taxpayer's rights to appeal and to the correction made in the rolls pursuant to this chapter.

5.36.090 - Assessment notice—Information required.

The assessor shall give to every owner, or his authorized agent named in the assessment roll, a notice of assessment showing the assessed value of his property. On the back of each assessment notice shall be printed a summary for the information of the taxpayer of the date when the taxes are payable, delinquent and subject to penalty

and interest, dates when the council will sit as a board of equalization for equalization purposes, and any other particulars specified by the council. The assessment notice shall be directed to the person to whom it is to be given, and shall be sufficiently given if it is mailed by first class mail addressed to, or is delivered at, his address as last known to the assessor, or, if the address is not known to the assessor, the notice may be addressed to the person at the post office nearest to the place where the property is situated. The assessor shall, on or prior to thirty days before the meeting of the board of equalization each year, mail or deliver the assessment notices and the date when mailed or delivered shall be deemed to be the date on which the notice was given for purposes of this chapter.

5.36.100 - Assessment roll—Corrections.

A person receiving an assessment notice shall advise the assessor in writing of errors or omissions in the assessment of the person's property. The assessor may correct errors or omissions in the roll before the board of equalization hearing. If errors found in the preparation of the assessment roll are adjusted, the assessor shall mail a corrected notice allowing thirty days for appeal to the board of equalization.

5.36.110 - Equalization hearings—Notice required.

When all assessment notices have been mailed, the assessor shall cause to be published in a newspaper of general circulation in the city at least once each week for two successive weeks a notice that the assessment rolls have been completed, which notice shall state when and where the equalization hearings shall be held by the council sitting as a board of equalization, hereinafter called board. The board of equalization meetings shall be held on the third Monday each April and continue each day thereafter as it may deem necessary.

5.36.120 - Appeal—Grounds.

Any person who receives notice or whose name appears on the assessment roll may appeal, as hereinafter provided, to the board with respect to any alleged error in the valuation, overcharge or omission of the assessor, not adjusted to the taxpayer's satisfaction.

5.36.130 - Appeal—Filing of notice.

Notice of appeal, in writing, specifying the grounds for appeal, shall be filed with the assessor not later than thirty days after the date of mailing of notice of assessment. If notice of appeal is not given within that period, the right of appeal shall cease as to any matter within the jurisdiction of the board, unless it is shown to the satisfaction of the board that the taxpayer was unable to appeal within the time so limited.

5.36.140 - Appeal—Recordation.

Upon receipt of the notice of appeal, the assessor shall make a record of the same in such form as the board may direct, which record shall contain all the information shown on the assessment roll in respect of the subject matter of the appeal, and the assessor shall place the same before the board from time to time as may be required by the board.

5.36.150 - Appeal—Hearing—Notice.

The assessor shall cause a notice of the time and place of the appeal hearing to be mailed to the person by whom the notice of appeal was given, and to every other person in respect of whom the appeal is taken, to their respective addresses as last known to the assessor.

5.36.160 - Appeal—Hearing—Conduct.

- A. At the time appointed for the hearing of the appeal or as soon thereafter as the appeal may be heard, the board shall hear the appellant, the assessor, other parties to the appeal and their witnesses, and consider the testimony and evidence adduced, and shall determine the matters in question on the merits and render its decision accordingly.
- B. If any party to whom notice was mailed as set forth in [Section 5.36.150](#) fails to appear, the board may proceed with the hearing in his absence.
- C. The burden of proof in all cases shall be upon the party appealing.

5.36.170 - Appeal—Hearing—Record of proceedings.

The clerk shall be ex officio clerk of the board of equalization on appeals and shall in record the minutes of the meeting all proceedings before the board, the name of all persons appealing assessments, all changes, revisions, corrections and orders relating to claims or adjustment.

5.36.180 - Appeal—Notice of decision.

The clerk shall mail a copy of the decision of the board on an appeal to the appellant, and shall certify the decision to the assessor within seven days. The decision shall state whether the appeal is granted or denied in whole or in part, and the reasons therefor. The decision shall state that it is the final decision by the board, and that the appellant and the assessor have thirty days to appeal the decision to the Superior Court.

5.36.190 - Appeal—Entry of changes by assessor.

Except as to supplementary assessments, the assessor shall enter the changes so certified upon his records, and certify the final assessment roll by June 1st.

5.36.200 - Appeal—To court.

An appellant to the board of equalization or the assessor may appeal a determination of the board of equalization to the Superior Court as provided by rules of court applicable to appeals from the decisions of administrative agencies. Appeals are heard on the record established before the board of equalization.