

MINUTES

Board of Equalization and Review

April 30, 2015

Board of Equalization and Review Meeting to Convene

Board Members Present:

Jennifer Marsh, Chair
Karen Morrisette, Alternate
Blaine William Schmidt, Alternate
Barbara Levine, Alternate
Reginald Morgan, Alternate
Pamela Davis, Regular

Staff Members Present:

Roger Gunn, Chief Appraiser
Steve Hensley, Appraiser II
Nancy Freeman, Recording Secretary
Anne Marie Tosco, County Attorney
Lee Harris, Deputy Assessor
Dwane Brinson, Director, Tax Administration
Scherri McCray, Notary, Swearing in Oath

Mr. Brinson opened the meeting and welcomed attendees and board members. Mr. Brinson then reminded the board members that the last revaluation conducted in Orange County was in 2009 and stated that due to declining economic conditions, taxpayers may have since purchased properties for less than their tax values. Lastly, Mr. Brinson reminded the board members that they must only consider these properties' market values as of January 1, 2009.

Mr. Harris introduced the webinar: "Best Practices for Boards of Equalization and Review" to be viewed by the board members. The webinar was then viewed and some discussion about the webinar followed. Ms. Morrisette mentioned that the webinar was good information for the uninitiated. Mr. Harris stated that the webinar served as a good reminder of the duties of the Board of Equalization and Review members, especially since the taxes represent 70% of the revenue for Orange County. Mr. Harris explained that the Board of Equalization & Review is a quasi-judicial board. However, it is important to understand that the Board is the first opportunity for a taxpayer to appeal to someone to who is not the assessor, and formality can fluctuate depending on the situation. The meetings are open to public, and a few chairs should be added to the 3rd floor conference room to allow for citizens to come in during the meetings. Mr. Harris mentioned the process that should be followed: according to the webinar, the taxpayer should have the right to question the County, and Mr. Harris suggested that the County should also have the right to question the taxpayer. Ms. Morrisette stated that the Board normally would give each party the opportunity to question the other party within reason. Ms. Marsh commented that the webinar stated that discussion related to an appeal should end when the taxpayer leaves and that she believes the Board should be more cognizant of conversation after the appellant leaves. Mr. Harris

agreed with Ms. Marsh but added that the Board members would still be able to ask informative questions of County staff after the appellant leaves, and the staff should respond only with factual information rather than opinions.

Mr. Morgan asked where the meetings will be held, and Mr. Harris answered that the meetings will be held on the 3rd floor of the Gateway Building in the Conference Room. Mr. Gunn mentioned that 2015 Value Change Notices were mailed out in a timely manner with plenty of time to appeal before adjournment and as it stands right now, a substantial amount of appeals has not been received. Mr. Gunn noted that one appeal is for 54 lots and that only nine other single appeals have been received. Typically, the Board will be called back for appeals related to discoveries and other issues after adjournment. Mr. Gunn stated that traditionally the meetings are in the afternoon and start at 2PM. He reminded the board members of the meeting dates, and the fact that regular members are expected to attend all meetings. Mr. Gunn noted that the 2015-2017 regular members are: Jennifer Marsh (chair), Pamela Davis, and Patricia Roberts (not present) and in the event that a regular member cannot attend, he will contact an alternate member for service. Meetings are allowed to proceed with only two board members if there is not sufficient time to secure an alternate member.

Ms. McCray administered the oath and notarized the signature of each member. Disclosure statements were distributed and Ms. McCray asked the members to complete and submit the statements before leaving the meeting. Mr. Harris reminded the members that disclosure statements are required each year even though the members are appointed for a two year term. Regular member Patricia Roberts and Alternate member Margaret Brown will be required to be sworn in and complete a disclosure statement before serving at a meeting. Ms. Marsh requested that the County provide a statement of information to be recited to appellants at the opening of their appeal.

Upon no further business or discussion, Ms. Marsh adjourned the meeting at 4:01PM



Jennifer Marsh, Chair



Nancy Freeman, Recording Secretary