

Book Policy Manual

Section Vol 42 No 1 Aug 2023 REVISIONS

Title Vol. 42, No. 1 - August 2023 New BOARD OF REVISION COMPLAINTS AND COUNTERCOMPLAINTS

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Status

New Policy - Vol. 42, No. 1

6240 - BOARD OF REVISION COMPLAINTS AND COUNTERCOMPLAINTS

The Board of Education has a responsibility to properly manage the tax revenue it receives from local property taxes. Under State law, the Board has the authority to challenge real estate tax valuations through the Board of Revision in certain circumstances.

Original Complaints

Upon adoption of a resolution by the Board, the Treasurer/CFO, through counsel, shall file original complaints regarding any arm's length sale (commercial only, commercial or residential) in which the sale price exceeds both the filing threshold as determined by the Tax Commissioner and the Auditor's valuation by at least ten percent (10%), within the time period permitted for sales by law. Each resolution adopted by the Board will identify no more than one (1) parcel of land unless multiple parcels are owned by the same record owner(s).

At least seven (7) calendar days prior to the Board taking action on the resolution, the Treasurer will send a written notice by certified mail to at least one (1) of the parcel owners of record at their last known tax-mailing address, and if different to the street address of the parcel(s), which declares the intent of the Board to consider adoption of the resolution. The notice will also include the date of the meeting at which the Board will consider the resolution and the basis for filing the complaint. If the Treasurer has record of an internet identifier of record associated with at least one (1) owner, the notice may be sent by regular U.S. mail and by that internet identifier of record.

Countercomplaints

[Option #1]

The Board authorizes the Treasurer/CFO, through counsel, to file counter-complaints in response to non-residential complaints that seek reductions in market value of at least \$500,000 in true value. **[DRAFTING NOTE: Many board of education limit counterclaims to non-residential property only and do not file countercomplaints against residential properties. Select this option if the board would like to limit countercomplaints to non-residential properties only.]**

[Option #2]

~~The Board authorizes the Treasurer/CFO, through counsel, to file counter-complaints in response to complaints that seek reductions in market value of at least \$_____ in true value. **[DRAFTING NOTE: A board of education may file a counter-complaint only if the original complaint states an amount of overvaluation, undervaluation, discriminatory valuation, illegal valuation, or incorrect determination of at least seventeen thousand five hundred dollars in taxable value. The amount a board of education lists in either option must be greater than this amount.]**~~

[END OF OPTIONS]

Settlement Authority

The Treasurer/CFO shall have the discretion to settle a complaint or counter-complaint via stipulation of value or dismissal of a complaint or counter-complaint. The Treasurer shall provide notice of all settlements to the Board.

Appeals

When permitted by law, the Board may appeal any decision of the BOR, as determined by the Treasurer/CFO, in consultation with Board counsel and notification to the Board.

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