

RESOLUTION NO. 1573

ESTABLISHING A POLICY REGARDING CONDUCT OF PETITION REVIEWS AND RATIFICATION OF HEARING OFFICER DECISIONS ON APPEALS OF PROPERTY VALUATION

WHEREAS, the Board of Supervisors is authorized by A.R.S. §42-16102 to contract with the State Board of Equalization to perform review of petitions filed under A.R.S. §42-16105, or to appoint a hearing officer to review petitions pursuant to A.R.S. §42-16103; and

WHEREAS, the Board of Supervisors has elected to either contract with the State Board of Equalization or appoint a qualified hearing officer for the purpose of reviewing petitions; and

WHEREAS, the Board of Supervisors wishes to ensure that the petition review process is objective and consistent and that the hearing environment is comfortable for property owners.

NOW, THEREFORE, BE IT RESOLVED that:

- (1) The State Board of Equalization hearing officer or a hearing officer appointed by the Board is at all times authorized to control the conduct of the hearing.
- (2) Hearing officer decisions will be placed on the Board of Supervisors' Consent Agenda for ratification by the Board of Supervisors sitting as the Yavapai County Board of Equalization, and no petition that was heard by the hearing officer, whether the hearing was in person or on the record, as requested or as the result of a "no show" for the hearing, will be reopened for further hearing by the Board.

APPROVED AND ADOPTED this 21st day of March, 2005.

/s/ Carol Springer
Chairman, Board of Supervisors

ATTEST:

Bev Staddon
Clerk, Board of Supervisors