

RESOLUTION NO. 1748

REPEALING RESOLUTION 1573 AND AUTHORIZING THE APPOINTMENT OF HEARING OFFICERS TO REVIEW ADMINISTRATIVE DETERMINATIONS WITH RESPECT TO THE CLASSIFICATION OR VALUATION OF PROPERTY LOCATED WITHIN THE BOUNDARIES OF YAVAPAI COUNTY, DIRECTING THAT ALL APPEALS OF ADMINISTRATIVE DETERMINATIONS BE INITIALLY REFERRED TO APPOINTED HEARING OFFICERS AND APPROVING A REVISED POLICY FOR REVIEW AND RATIFICATION BY THE YAVAPAI COUNTY BOARD OF EQUALIZATION OF HEARING OFFICER DECISIONS IN APPEALS OF ADMINISTRATIVE DETERMINATIONS.

WHEREAS, The Yavapai County Board of Supervisors, sitting as the Yavapai County Board of Equalization (the "Board of Equalization") is required by statute to review certain administrative determinations with respect to the classification or valuation of property located within County boundaries (hereinafter "BOE Property Appeals"); and

WHEREAS, A county Board of Supervisors, in fulfilling its statutory responsibilities as the County Board of Equalization, is authorized pursuant to ARS § 42-16103 to appoint hearing officers to conduct hearings with respect to BOE Property Appeals and prepare findings and recommendations for submission to the County Board of Equalization for a final decision; and

WHEREAS, The Board of Equalization wishes to authorize the appointment of Hearing Officers to conduct hearings on BOE Property Appeals and prepare findings and recommendations for submittal to the Board of Equalization and to establish a policy directing that BOE Property Appeals be initially heard by the appointed Hearing Officers; and

WHEREAS, the Board of Supervisors in its capacity as the Board of Equalization wishes to ensure that the procedures utilized for review of Hearing Officers' decisions in BOE Property Appeals are uniform and objective and that final decisions of the Board of Equalization are rendered promptly.

NOW, THEREFORE, IS HEREBY RESOLVED AS FOLLOWS:

1. That authority is hereby granted for appointment of Hearing Officers to conduct hearings as required for the following categories of BOE Property Appeals involving property located within Yavapai County:
 - a. Appeals of valuation or legal classification pursuant to ARS §§ 42-16055, 42-16056 and 42-16105.
 - b. Appeals of supplemental notices of valuation or legal classification pursuant to ARS § 42-15105.
 - c. Petitions in opposition to corrections proposed in Notices of Error issued by the Assessor's Office pursuant to ARS § 42-16252.
 - d. Petitions in support of corrections proposed in Notices of Claim filed by taxpayers pursuant to ARS § 42-16254.
 - e. Appeals of valuation or legal classification of personal property pursuant to ARS § 42-19052.
2. That those BOE Property Appeals described in Section 1 of this Resolution shall initially be heard by a Hearing Officer appointed pursuant to this Resolution, who shall, following the hearing, prepare findings and recommendations for submission to the Board of Equalization.
3. That BOE Property Appeals conducted pursuant to this Resolution shall, in all respects, comply with applicable statutes, rules and regulations governing such Appeals.

4. That Hearing Officers appointed pursuant to this Resolution shall conduct all proceedings in a fair, impartial and objective manner.
5. That upon conclusion of each hearing, the Hearing Officer shall render a decision, supported by findings and recommendations as appropriate, for transmittal to the Board of Equalization.
6. That upon receipt by the Board of Supervisors, Hearing officer decisions will be placed on a Consent Agenda for ratification by the Board of Supervisors in its capacity as the Yavapai County Board of Equalization.
7. That no decision of a Hearing Officer appointed to hear a BOE Property Appeal shall be reconsidered by the Board of Equalization whether such decision was rendered following a hearing with both parties present, on the record only on request of the parties or as a result of a failure of one or both parties to appear at the hearing.

APPROVED AND ADOPTED this 7th day of September, 2010.

/s/ A.G. "Chip" Davis

A.G. "Chip" Davis Chairman

ATTEST:

/s/ Julie Ayers

Julie Ayers, Clerk of the Board