

Summary of Proposed Changes to BOE Administrative Rules

- Rules have been updated to reflect the changes in statute relative to the burden of proof in appeals. See Rules I.B. and V.D.1.
- Rules have been updated to reflect the increased use of email notices of hearing and other similar communications
- Minor changes in the rules relative to income approaches to value that reflect state law regarding the presumption of correctness and to update how comparable leases may be used in income approaches.
- The lead time for hearing notices for commercial appeals has been reduced from 15 days to 10 business days consistent with the time for residential hearings. Auditor's staff routinely checks with commercial appellants to schedule hearings that are convenient for the appellants. The rules also provide that an appellant can reschedule once as a matter of right. This change is intended to streamline scheduling so that the BOE can conclude hearings earlier in the year.
- Notices of intent to dismiss for appraisals no longer give the appellant until November 15th to complete the appraisal. This notice is now consistent with other notices of intent and is intended to assist the BOE in concluding hearings earlier in the year.
- The rule regarding the party to receive a refund following a successful appeal has been changed to reflect changes in current state law.