

## **City of Alexandria, Virginia**

### **BOARD OF EQUALIZATION AND ASSESSMENT REVIEW**

#### **RULES AND PROCEDURES FOR HEARINGS**

##### **Meetings are open to the public**

All meetings of the Board of Equalization and Assessment Review (Board) are public meetings. All meeting dates and times are posted on the City's website "Boards & Commissions Calendar". Appellants will receive notice of the hearing and are required to appear at a specific time. Appellants can expect cases to be heard within 60 minutes of the scheduled time. If there is a longer delay on the Board's part, the appellant may request to reschedule the hearing.

Information presented by the Office of Real Estate Assessments (Office) regarding the income and expenses of income-producing properties is not public. The Board will convene in executive session if necessary to discuss confidential income and expense information related to such properties. All written documentation related to actual income and expenses will remain confidential and are excluded from Freedom of Information Act (FOIA) requests.

##### **Procedures during Hearings**

Residential property hearings are scheduled for 20 minutes, and commercial property hearings are scheduled for 30 minutes, but hearings may last longer depending on the complexity of the case. If properties have assessed values greater than \$0, one hearing per property account will be scheduled. If there are multiple properties under the same ownership operating as one economic unit that have only one assessed value greater than \$0, only one hearing may be scheduled for those properties. This may be changed at the discretion of the Board.

During the hearings, the appellant and Office will be given the opportunity to make presentations to the Board. First, the Board Clerk or Board members will make introductions of all parties. The property owners and authorized representatives or others giving testimony during the hearing and any member of the Office who will be delivering presentations or answering questions will be asked to take an oath of truthfulness. This will only be necessary once per Board year per person. Only persons authorized by the property owner are permitted to present testimony on their behalf.

The case will be called into the record by the Board Clerk or Chair and a brief explanation of the procedures will be given by the Board Chair. The Board Clerk will keep a record of the time.

The appellant makes the first presentation, not to exceed five minutes for residential property or eight minutes for commercial property, after which the Board may ask questions. The Office makes the second presentation, not to exceed five minutes for residential or eight minutes for commercial, after which the Board may ask questions. Neither the appellant nor the Office will interrupt the other during these presentations. After the Office's presentation, the appellant may take three minutes for residential or five minutes for commercial to respond to the Office's position, after which the Board may ask questions.

Board members may ask questions of either party or the Board Clerk throughout the hearing, including during presentations or during deliberation. Once its questions for both parties have been answered, the Board will declare testimony closed, after which it will deliberate, vote and

announce its decision. Participants will not be recognized while the Board is deliberating its decision but may remain in the room or in virtual attendance.

In the event the Board elects to postpone a decision, the Board will instruct the Board Clerk to contact the appellant to return on the day the Board is to render its decision. The appellant is not permitted to speak or present additional information during this second hearing unless requested by the Board.

### **Evidence presented at BOE Hearings**

The Office will have property record information available and able to be viewed by projection at the Board's request. Neither the appellant nor the Office shall present new written evidence at the hearing. A participant may use a slide presentation, drawing board, easel or similar tool (provided by the participant) to emphasize a particular fact, but new material may not be presented. Exceptions will be made for photographs, floor plans and maps of the property whose case is being heard or for comparable properties. The Board may request the display of modifications to the information already presented to assist their decision (such as Board-suggested modifications to work cards or mathematical calculations).

### **Non-appearances of appellants**

In the event of an unexpected non-appearance of an appellant, the Board will hear the case based on the material and the parties before it. In extenuating circumstances, the Board may elect to postpone the case.

### **Non-emergency postponements of cases**

Appellants will be granted only one postponement request per property per year; such a request must be made to the Board Clerk at least five days prior to the scheduled hearing. **Once the owner or authorized representative has obtained one non-emergency postponement per property, no others will be granted during the calendar year.**

The Board will exercise discretion in cases of unforeseen or unavoidable circumstances.

### **Withdrawals**

The appellant may inform the Board in writing to withdraw a case no less than 48 hours prior to the hearing date. The Board has the authority to waive the 48-hour requirement. Unless waived, the appellant seeking to withdraw a case should be prepared to appear on schedule, unless notified otherwise.

### **Recordings**

The hearing will be recorded by the Board Clerk via Zoom. A party wishing also to utilize a recording device or a court stenographic reporter must inform the Board in writing at least 24 hours in advance that they are planning to do so. No other videos or pictures may be taken at hearings. Such recording shall be executed in a non-disruptive manner.

Questions concerning Board of Equalization rules and procedures may be addressed to the Board Clerk at 703.746.4180.