



# MEMORANDUM

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“...meeting community needs...enhancing quality of life.”

TO: Community and Economic Development Committee  
FROM: DeAnn Brosman, City Assessor  
DATE: March 23, 2015  
RE: 2015 Assessment Procedures and Appeal Dates

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We will soon be completing our 2015 assessed values, so I wanted to make you aware of the appeals dates and procedures. Annually, the Board of Review can meet to hear appeals any time after the second Monday in May by statute. This allows the Assessor sufficient time to assess property as of the close of January 1<sup>st</sup> of each year and complete the assessment roll.

The 2015 assessment year is what we call a “maintenance year”. We maintain the assessment roll by: adding for any new construction/permit work, removing recently razed buildings, reviewing recently sold properties, adjusting for recent changes in lot sizes, etc. Our City-wide revaluations are scheduled for every four years with the last “reval” just completed in 2014.

If an assessed value is changed, a notice will be sent to the property owner on April 30<sup>th</sup>. We are expecting to mail just under 1,000 notices. The Assessor’s Open Book session is scheduled for May 4<sup>th</sup> – May 8<sup>th</sup> which is a time for owners to meet with the Assessor and for adjustments to be made when evidence allows.

The Board of Review is scheduled for May 28<sup>th</sup>. This is a formal hearing of the evidence, and owners must sign up 48 hours in advance. We highly encourage property owners to discuss their value with the Assessor before signing up for the Board of Review.