

## **Board of Review Member Description**

***Board of Review Member Description:*** The board of review candidate should have knowledge of the taxing jurisdiction, local properties and jurisdiction's history. Experience in real estate, construction or business is preferred but not necessary. The candidate is required to be property owner of the jurisdiction. The candidate should have the ability to work with other board members to mediate taxpayer complaints and reach conclusions relating to property value and assessment errors as presented by both taxpayers and the assessor.

### ***Board of Review Responsibilities:***

- Attend annual meetings of the Board of Review occurring March 2<sup>nd</sup> (2:00pm - 3:0pm), March 9<sup>th</sup> (9am – 4pm) March 11<sup>th</sup> (2pm – 9pm), July 20<sup>th</sup> (2:30pm – 3:30pm) and December 14<sup>th</sup> (2:30pm-3:30pm).
- The March Board of Review meetings are held for the purpose of hearing taxpayer appeals, the exemption of personal property, the exemption of eligible manufacturing personal property, real and personal property classification changes and correction of taxable value uncapping.
- The March Board of Review must also endorse the assessment roll at the conclusion of all taxpayer appeals and changes.
- The July and December Board of Review meetings may be held if necessary for the correction of qualified errors, principal residence exemptions, qualified agricultural exemptions, disabled veteran exemptions and hardship exemptions.