



ARLINGTON COUNTY, VIRGINIA

**County Board Agenda Item
Meeting of November 1, 2012**

DATE: October 30, 2012

SUBJECT: Emergency Ordinance Extending Board of Equalization Authority

C. M. RECOMMENDATION:

Adopt on an emergency basis the attached proposed amendment to Chapter 20-5(d) (Procedures Governing Director of Real Estate Assessments, General Reassessment Board and Board of Equalization of Real Estate Assessments) of the Code of Arlington County, Virginia ("Code") to extend the authority of the Board of Equalization to November 16, 2012 for the 2012 tax year.

ISSUES: Extension of the authority of the Board of Equalization (BOE) to November 16 for tax year 2012 on an emergency basis is recommended. There are no issues identified with this request.

SUMMARY: The BOE was scheduled to hear its last cases on October 29 – 31. Due to the impact of Hurricane Sandy and the closure of County government, the BOE was unable to complete its workload. Under the current ordinance, the BOE's authority expires on October 31. An ordinance amendment providing for an extension of the authority of the BOE to November 16, 2012 will provide sufficient time for all remaining 2012 appeals to be heard.

BACKGROUND: The BOE is required by Virginia law. The board, which is appointed annually by the County Board, is constituted as a quasi-judicial entity charged to hear complaints and equalize real estate assessments before it. The BOE is required by ordinance to hear all assessment appeals by October 31 of the tax year, the day on which its authority ceases. An ordinance amendment is necessary to extend the BOE's authority beyond October 31. The ordinance can be adopted on an emergency basis and would be effective for sixty (60) days, after which the amendment would expire unless readopted in accordance with all applicable notice and hearing requirements.

County Manager:

BMD/mjs

County Attorney:

[Signature]

Staff: Michelle Cowan, DMF
Rick Millman, DREA

FISCAL IMPACT: There is no fiscal impact in extending the date of the authority of the BOE to November 16, 2012.

ATTACHMENT 1

BE IT ORDAINED by the County Board of Arlington, Virginia that Chapter 20-5(d) of the Arlington County Code is amended, reenacted and recodified on an emergency basis to read in pertinent part as follows:

20-5 Procedures Governing Director of Real Estate Assessments, General Reassessment Board and Board of Equalization of Real Estate Assessments

- (d) Hearings shall be scheduled by the board of equalization of real estate assessments with due regard for the convenience of the protestant and with due regard for the time required by the director of real estate assessments to be investigate the protest and to prepare justification of the protested assessment. The board of equalization of real estate assessments shall publish notice in a newspaper having general circulation in the county, giving the regular time and place of its hearings. A quorum for meetings of the board of equalization shall be three (3) members. The board of equalization of real estate assessments shall determine and rule upon all protested assessments and all proposed reduced assessments within ninety (90) days of the date of the hearing. All actions of such board affecting assessments of real estate in such county shall require an affirmative action of at least three (3) members and shall be certified by such board to the director of real estate assessments on forms prepared by and prescribed by the director. The authority of such board shall cease as of October 31 of each year. However, for tax year 2009, the authority of the board of equalization shall be extended to November 14. For tax year 2012, the authority of the board of equalization shall be extended to November 16. Notice of the decision of the board of equalization of real estate assessments shall be prepared in triplicate, and a copy thereof shall be given to the protestant and affected taxpayer by the department of real estate assessments through mails promptly after the decision is so certified.

FURTHER ORDAINED, that the foregoing amendment shall be in effect for sixty (60) days after which time the amendment shall expire and no longer be of any effect.