

CITY OF ROCKLAND BOARD OF ASSESSMENT REVIEW RULES AND REGULATIONS

AUTHORITY OF BOARD

The City of Rockland Board of Assessment Review (hereinafter "Board") receives its authority to decide property tax abatement appeals pursuant to state law. The Board establishes the following Rules and Regulations for the conduct of hearings pursuant to Article VI of the City Charter.

ORGANIZATION OF BOARD

1. ESTABLISHMENT OF BOARD. The Board shall consist of five members, who shall be appointed by the City Council for a term of three years, except that of those members first appointed, one shall be for a term of two years and one for a term of one year.
2. BOARD QUALIFICATIONS. Each Board member shall be a resident of the City. If a Board member terminates his/her residence in the City his/her position shall be vacant.
3. CHAIRMAN/SECRETARY. The Board shall annually choose a chairman and a secretary from its membership. The chairman shall preside at all meetings and hearings and fulfill the customary functions of that office. The chairman may administer oaths. The Secretary shall provide for the keeping of minutes of the proceedings of the Board, showing the vote of each member on every question, or his/her absence or failure to vote, and shall maintain the permanent records and decisions of all Board meetings, hearings and proceedings and all correspondence of the Board.
4. BOARD OFFICIAL DUTIES. The members of the Board in carrying out their official duties shall act in a quasi-judicial capacity, acting fairly, independently, and impartially. The Board's findings of fact and determinations of each case shall be based only upon evidence presented to the Board in its public proceedings which shall become the record in the case.
5. VACANCIES. Vacancies shall be filled by appointment of the Mayor for the unexpired term.
6. REMOVAL OF MEMBERS. Any member of the Board may be removed for cause by the City Council at any time; provided, however, that before any such removal, such member shall be given prior notice and an opportunity to be heard in his/her own defense at a public hearing.

PROCEDURE

1. MEETINGS/QUORUM. The chairman shall call all meetings of the Board as required. A quorum of the Board necessary to conduct an official Board meeting shall consist of three members. The chairman shall be preside at all meetings of the Board and be the official spokesman of the Board. When not inconsistent with applicable state law, local ordinance or these rules. The Board shall give reasonable notice of all meetings, and its meetings shall be open to the public except as otherwise provided by law.

2. BOARD RECORDS. The records shall consist of the minutes of the secretary, the transcripts if one is made, all applications, exhibits or stipulations filed in any proceedings before the Board, any summaries prepared of an inspection of the property, and the decision of the Board. Such records shall be public records open to inspection during regular City office hours upon reasonable notice.

3. CONFLICT OF INTEREST. No member of the Board shall participate in the hearing or disposition of any matter in which he or she has a conflict of interest. Any question of whether a member has a conflict of interest sufficient to disqualify the member from voting thereon shall be decided by a majority vote of the other members present and voting; where such vote results in a tie, the subject member shall be disqualified.

4. APPLICATION. To initiate an abatement appeal the application must have filed a written application to the Assessor, must have received a written denial from him/her (or expiration of (60) days from the date of filing if no written denial was given, unless the applicant shall have a writing consented to further delay), and must then file a written appeal to the Board. The applicant shall set forth in the application the name and address of the appealing party, a description of the property involved, the amount assessed by the Assessor, and the amount the applicant feels constitutes the proper assessment and the reasons therefor. Application forms shall be available in the Assessor's office.

5. TIME FOR FILING. The application must be filed in writing to the Board within (60) days after the notice of decision from which such appeal is being taken or after the application to the Assessor is deemed to have been denied. The application shall be filed with the Assessor, who shall present the same to the Board, and the Board shall schedule a hearing on the appeal within (60) days.

6. EVIDENCE. The Board may receive any oral or documentary evidence, but shall exclude irrelevant, immaterial, or unduly repetitious evidence. Each party shall have the right to present his/her case or defense by oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-examination as may be required for a full and true disclosure of facts. All lengthy documentary evidence that can reasonably be anticipated as part of the record (e.j., appraisal reports) shall be submitted seven (7) days in advance of the Board's initial hearing on the application; provided, however, that such documentary evidence that cannot reasonably be anticipated as part of the record, such as rebuttal evidence, need not be submitted in advance. Notwithstanding the above, the Board may permit the submission of additional information at any time prior to its decision for good cause shown.

7. VIEW OF THE PROPERTY. If a majority of the Board deems it necessary, the Board may view or inspect the property at issue. At any inspection of the property, both parties and purpose of any such view is to enable the Board to more intelligently apply and comprehend testimony presented at the hearing, not to receive evidence or testimony. No evidence or testimony shall be offered at the inspection, but both parties may nevertheless call to the attention of the Board, without further comment, those characteristics of the property which they wish the Board to observe. A summary of the inspection shall be made by the Board on the record at the next scheduled meeting of the Board, and either party may at that time offer his/her own summary of the inspection for the record.

8. INFIRMITY OR POVERTY OF TAXPAYER. The Board is without the power to grant abatements to those who by reason of infirmity or poverty are unable to pay the property taxes

assessed, and therefore evidence of the applicant's financial difficulties or inability to pay his/her taxes on time is irrelevant for those cases which the Board hears.

9. OTHER RULES. The Board may make such other reasonable rules of procedure as may be required.

DECISION

1. TIME OF DECISION. The Board shall render a decision on all applications within sixty (60) days from the date the application is filed unless the applicant agrees in writing to further delay.

2. WRITTEN DECISION. The Board shall issue a written decision upon all applications. The written decision shall set forth the Board's findings of facts and shall specify the reason or reasons for such decisions. The secretary shall mail or hand deliver notice of the Board's decision to the applicant, the Assessor and the City Council within ten (10) business days of such decision.

3. RECONSIDERATION. The Board may reconsider any decision reached within thirty (30) days of its prior decision. A vote to reconsider must occur and be completed within thirty (30) days of the date of the vote on the original decision. The Board may conduct additional hearings and receive additional evidence and testimony as provided herein; provided, however, that the original sixty (60) day time period within which the Board must render a decision on the application shall still apply unless the applicant agrees in writing to further delay.

4. APPEAL. An appeal from any final decision of the Board may be taken by any party pursuant to state law.