

Board of Equalization

THE OFFICE OF THE CLERK OF BOARD
DUTIES AND RESPONSIBILITIES



PINAL COUNTY

Overview

- Duties and Responsibilities by The Office of the Clerk of the Board (COB) under State Board of Equalization (SBOE) Contractual Agreement
- Possible Transition to Hearing Officer (HO) Contractual Agreement



COB OBLIGATIONS

Under the current State Board of Equalization (SBOE)
Contractual Agreement



PINAL COUNTY

COB

Duties and Responsibilities

General Administrative Support

- Receive, Log, Email, Mail: Petitions/Evidence
- Schedule Location for Hearings
- May attend Hearings
- Mail Notices of Decisions



PINAL COUNTY

SBOE Duties and Responsibilities

Current Contract Expires February 27, 2025

- Receive, review and evaluate all petitions according to ARS requirements and evaluate them accordingly.
 - Appeals (5): Notice of Value, Notice of Change, Personal Property – Business Personal Property and Un-Affixed Mobile Homes, Notice of Proposed Correction, Notice of Claim
- Communicates with all parties involved that may have questions
- COB point of contact for all inquiries for proper guidance
- Generate and Mail Notices of Hearing cards
- Create Agenda Packets/Docket
- Organize Hearing Officer(s) for hearings
- Conducting hearings
- Serves as the primary resource for hearing recordings
- Custodian of Records
- Process Public Records Requests related to hearings

2023 Services Invoiced \$2,813.61

- Reviewed, evaluated petitions and evidence for 53 Hearing Cases/Dockets
- Conducted five (5) Hearing Dates



PINAL COUNTY

COB OBLIGATIONS

Under Possible Transition to Hearing Officer (HO)
Contractual Agreement



PINAL COUNTY

COB POSSIBLE TRANSITION TO HEARING OFFICER

Duties and Responsibilities

Hearing Officer

- Hearing Officer shall hold hearings, review and make determination on petitions and appeals.
 - 2 Year Agreement: Compensation, travel expenses, and yearly SBOE training (June & July).
- SBOE Contract, needed for potential conflict(s)

COB

The COB office will need to assume full responsibility for all existing obligations under SBOE, except for the conduction of hearings, in addition to its current COB duties.

- Receive, review and evaluate all petitions and evidence according to ARS requirements and evaluate them accordingly
- Communicates with all parties involved that may have questions*
- Generate and Mail Notices of Hearing cards
- Create Agenda Packets/Docket
- Organize Hearing Officer(s) for hearings
- Serves as the primary resource for hearing recordings
- Custodian of Records
- Process Public Records Requests
- Schedule Hearings/Location
- Shall attend Hearings
- Mail Notices of Decisions
- Outside Counsel



PINAL COUNTY

COB CONTRACTUAL AGREEMENT COST COMPARISON REVIEW

SBOE

COB

- Postage \$378

SBOE 2023 Services Invoiced \$2,813.61

- Reviewed, evaluated petitions and evidence for 288 parcels/53 Hearing Cases/Dockets
- Conducted five (5) Hearing Dates

\$3,191.61: 2023 Actual Expenditures

HEARING OFFICER

COB \$120,000 estimated cost

- Staff/ERE's
- Staff Office location & setup
- Yearly Training (2)
- Outside Counsel

Hearing Officer \$22,555

- Projection
 - Training By SBOE \$1,600
 - Review 288 Parcels (53 Hearing Cases/Dockets) review of 30 minutes \$16,560
- Actuals
 - Meetings with COB Staff (6 hours): \$690
 - Five (5) Hearing Dates: \$3,705



PINAL COUNTY

APPEAL IN TAX COURT

FILE AN APPEAL IN TAX COURT WITHIN 60 (SIXTY) Days



PINAL COUNTY

QUESTIONS?



PINAL COUNTY