

APPENDIX B:  
 Comparative Analysis of Assessment and Appeals Structure and Function in Other Cities  
 Last updated: September 9, 2009

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	<b>New York city</b>	<b>Los Angeles city</b>
	New York	California
<b>Population size</b>	8,274,527	3,834,340
<b>Is the assessment agency a city, county or state function?</b>	City	County
<b>Number of parcels under assessment agency</b>	Approximately 1 million	2.6 million properties
<b>Are the assessment and appeals functions separate?</b>	Yes	Yes
<b>Where in the government is the assessment function housed?</b>	Finance Department	Los Angeles County, Office of the Assessor
<b>Title of assessment agency head</b>	Assistant Commissioner, Property Division	Assessor
<b>Appointed or elected assessment agency head?</b>	Appointed	Elected
<b>Where in the government is the appeals function housed?</b>	Finance Department for market value appeals; NYC Tax Commission (independent agency) for all other appeals	Assessment Appeals Board, Board of Supervisors
<b>How is the appeals board structured?</b>	The Tax Commission comprises a president and six Commissioners appointed by the Mayor, with advice and consent of the City Council, to six-year terms. The President, as the head of the agency, serves full-time; the six Commissioners serve part time. Each member of the Commission must have at least three years of business experience in real estate or real estate law. The Commission must include at least one resident of each borough.	Assessment Appeals Board Members are appointed by the Board of Supervisors to serve a three-year term of office (or to complete a vacated, unexpired term). No member of the Appeals Board may serve more than two consecutive, three year terms. The Board of Supervisors may, by order, extend the length of service or waive the limit for an individual of the Board as a whole. In addition, there are 20 Assessment Hearing Officers.
<b>How are the appeals board members compensated? Salary? Per Diem? Amount?</b>	Annual salary of approximately \$25,000 with health benefits	

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<b>How often does the appeals board meet? When do they meet and for how long? Does their schedule change at all over the course of the year?</b>	Staff does the hearings in addition to 6 part-time tax commissioners. Part-time commissioners are assigned approximately 3,000 cases each year.	
<b>What is the average caseload for the appeals board? In other words, how many cases do they hear a year? How many cases, on average, do they hear per meeting?</b>	Hears protests on about 46,000 real property tax assessment-related claims, covering 147,005 separately assessed tax lots, encompassing almost \$127 billion in assessed value. In 2008, over 15,500 in-person hearings, 60 telephone hearings, over 850 paper-review hearings conducted. The remaining protests were either not eligible for review, substantive claims were not pursued or additional materials were required. The agency's general policy is to allot up to 15 minutes per hearing. Hearing officers are used.	
<b>Other specifics about the appeals board?</b>	Limited to the review of real property tax assessments set by the Department of Finance only in the current year and, in certain circumstances, one earlier year. The claims in an application for correction of assessment that the Tax Commission may review are: 1) misclassification (that is, the property is assessed in the wrong tax class for its type and use, under the four-class system); 2) excessiveness (principally, the property fails to receive all or a portion of a partial tax exemption); 3) inequality (that is, the property's assessed value is set at a higher proportion of market value than that applied to all other properties in the same tax class); and 4) unlawfulness (principally, the property fails to receive a complete tax exemption). In 2008, the Tax Commission had a staff of 26 full-time employees plus 6 part-time Commissioners and an operating budget of just over two million dollars.	

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<b>Who conducts the assessments?</b>	City assessors (divided across boroughs)	County assessors
<b>How many employees does the agency have and how many of them are assessors?</b>		1,500 employees
<b>How often are assessments conducted?</b>	Annually (as of January 5th of each year)	Annually
<b>How many properties are assessed each year?</b>	All. The property tax year begins July 1. Finance releases a tentative assessment of the approximately one million properties in New York City every January. If there are no changes the final assessment is released in May.	All properties that change ownership, new construction and decline-in-value properties. (The number of properties assessed each year varies. In 2008, per the Assessor's Annual Report, there were 437,700 changes of ownership, 90,400 construction permits, 120,000 single family residence and 500,000 non -residential property value reductions.)

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<b>Methodology - How are the properties assessed?</b>	Estimate the value of each property as of January 5th of each year. Sales, income or cost approach. Market Value x Assessment Ratio = Assessed Value	Pursuant to Proposition 13, the maximum levy cannot exceed 1% of a property's assessed value (plus bonded indebtedness and direct assessment taxes). Increases in assessed value are limited to 2% annually. Only four events can cause a reappraisal: 1) A change in ownership; 2) Completed new construction; 3) New construction partially completed on the lien date (January 1); or 4) A decline-in-value (see Market Value Decline - Prop. 8). Three approaches to value: sales comparison, cost and income. The time involved depends on the type of property and the availability of comparable sales, income information and building costs information.
<b>Is the same entity responsible for conducting assessments and administering property tax relief measures? If not, who is responsible for relief measures?</b>	Yes	Yes
<b>Websites:</b>	<a href="http://www.nyc.gov/html/dof/html/property/property.shtml">http://www.nyc.gov/html/dof/html/property/property.shtml</a>	<a href="http://assessor.lacounty.gov/extranet/default.aspx">http://assessor.lacounty.gov/extranet/default.aspx</a>
	<a href="http://www.nyc.gov/html/taxcomm/html/home/home.shtml">http://www.nyc.gov/html/taxcomm/html/home/home.shtml</a>	<a href="http://bos.co.la.ca.us/Categories/PropertyTaxAppeals.htm">http://bos.co.la.ca.us/Categories/PropertyTaxAppeals.htm</a>

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	Chicago city	Houston city
	Illinois	Texas
<b>Population size</b>	2,836,658	2,208,180
<b>Is the assessment agency a city, county or state function?</b>	County	County
<b>Number of parcels under assessment agency</b>	1.8 million parcels	1.7 million parcels
<b>Are the assessment and appeals functions separate?</b>	Separate offices within the same agency	Yes
<b>Where in the government is the assessment function housed?</b>	Cook County Assessor's Office	Houston County Appraisal District
<b>Title of assessment agency head</b>	Assessor	Chief Appraiser
<b>Appointed or elected assessment agency head?</b>	Elected	Appointed by a Board of Directors (six members)
<b>Where in the government is the appeals function housed?</b>	First step: Taxpayer Services Department (administrative appeal); Second step: Assessor's Taxpayer Advocate Department	Appraisal Review Board
<b>How is the appeals board structured?</b>	3 analysts review each case and make a determination	The ARB is funded by the Harris County Appraisal District and appointed by its board of directors, but it is a separate governmental body. No employees or officials of the appraisal district or the taxing units it serves may sit on the ARB. To qualify for service on the ARB, a person must have lived in the appraisal district for at least two years prior to taking office. The person's close relatives can't work as professional tax agents or tax appraisers within the appraisal district. Lawmakers intended the ARB to serve as a neutral body to resolve disputes between the appraisal district and property owners. ARB members are private citizens appointed for two-year terms. The Appraisal Review Board for Harris County consists of 150 members. Three member panels conduct ARB correction hearings. A majority of all ARB members must approve this decision before it becomes final.
<b>How are the appeals board members compensated? Salary? Per Diem? Amount?</b>	Analysts are civil service employees with varying salaries; Management are exempt employees	\$180 per diem when hearing appeals. \$22.50 per hour when attending meeting (not hearing appeals).

	<b>Chicago city</b>	<b>Houston city</b>
<b>How often does the appeals board meet? When do they meet and for how long? Does their schedule change at all over the course of the year?</b>	Individual analysts review each case and a supervisor approves each case. Heaviest caseload occurs between June and March.	During the peak hearing season (between May and October), the full ARB meets to approve decisions every other week. During that time up to thirty-five panels serve on a daily basis, with slightly fewer on Saturdays (July and August). The entire membership meets en banc twice monthly to approve records. In other times, the ARB meets once a month and the number of panels drops to an average of fifteen daily and at the first of the new year the schedule drops to an average of eight to ten.
<b>What is the average caseload for the appeals board? In other words, how many cases do they hear a year? How many cases, on average, do they hear per meeting?</b>	120,000 appeals annually	Over 350,000 protests annually
<b>Other specifics about the appeals board?</b>		Under the law, the Appraisal Review Board has these duties: 1. Determine protests initiated by property owners; 2. Determine challenges initiated by taxing units; 3. Correct clerical errors in the appraisal records and the appraisal rolls; or 4. Act on motions to correct appraisal rolls under section 25.25; 5. Determine whether an exemption or a partial exemption is improperly granted and whether land is improperly granted appraisal as provided by Subchapter C, D, or E, Chapter 23; and 6. After it has completed substantially

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	<b>Chicago city</b>	<b>Houston city</b>
<b>Who conducts the assessments?</b>	County assessors	State licensed county assessors
<b>How many employees does the agency have and how many of them are assessors?</b>	1 assessor, 6 branch offices	567 total employees (including 323 licensed appraisers)
<b>How often are assessments conducted?</b>	Triennially	At least once every three years. Houston County has recently adopted a two-year cycle. For real property, every even numbered year is the reappraisal year (for all 1.7 million parcels). In the off-year, Houston County evaluates every property to determine whether values have changed. Personal property is assessed annually.
<b>How many properties are assessed each year?</b>	Reassessment of property in Cook County is done within a triennial cycle, meaning it occurs every three years. The Cook County Assessor's Office alternates reassessments between the north and west suburbs, the south and west suburbs and the City of Chicago.	All parcels are assessed on even numbered years.

	<b>Chicago city</b>	<b>Houston city</b>
<b>Methodology - How are the properties assessed?</b>	<p>The value of these properties is not determined on an individual basis, but rather by a mass appraisal system. To determine the property value of a single family home, the Assessor's Office uses a computer assisted technique called multiple regression. This technique creates a type of sales comparison average, a mathematical relationship between the value of your house and those of your neighbors. It is important to note that while a property's sale price may often reflect a property's value, sale price does not always equal property value, due to such extraneous considerations as the type of financing and the inclusion of personal property. The key concern in property assessment is uniformity. The rule of uniformity requires that property be valued equally with property of like kind. The sales comparison approach ensures that similar properties are assessed similarly. The assessment for residential properties, (single family homes to apartment buildings with less than seven apartments), is sixteen percent of the current property value; a figure based on land, building, and</p>	<p>Property is taxed based on its January 1 market value. To save time and money, the appraisal district uses mass appraisal to appraise large numbers of properties. In a mass appraisal, the district first collects detailed descriptions of each taxable property in the district. It then classifies properties according to a variety of factors, such as size, use and construction type. Using data from recent property sales, the district appraises the value of typical properties in each class. Taking into account differences such as age or location, the district uses "typical" property values to appraise all the properties in each class. The appraisal district may use three common methods to value property: the market, income and cost approaches.</p>
<b>Is the same entity responsible for conducting assessments and administering property tax relief measures? If not, who is responsible for relief measures?</b>	Yes	Yes
<b>Websites:</b>	<a href="http://cookcountyassessor.com/">http://cookcountyassessor.com/</a>	<a href="http://www.hcad.org/default.asp">http://www.hcad.org/default.asp</a>



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	<b>Phoenix city</b>	<b>San Antonio city</b>
	Arizona	Texas
<b>Population size</b>	1,552,259	1,328,984
<b>Is the assessment agency a city, county or state function?</b>	County	County
<b>Number of parcels under assessment agency</b>	Approximately 1.5 million parcels	Approximately 681,000 parcels
<b>Are the assessment and appeals functions separate?</b>	Yes	Yes
<b>Where in the government is the assessment function housed?</b>	Maricopa County Assessor's Office	Bexar County Appraisal District
<b>Title of assessment agency head</b>	Assessor	Chief Appraiser
<b>Appointed or elected assessment agency head?</b>	Elected	Appointed by a Board of Directors
<b>Where in the government is the appeals function housed?</b>	Step 1: County Assessor (administrative appeal); Step 2: State Board of Equalization, Step 3: Appeal to the Court	Appraisal Review Board
<b>How is the appeals board structured?</b>	The State Board of Equalization (SBOE) is an independent agency charged with hearing and deciding appeals of property valuations and classifications set by Maricopa and Pima County Assessors and the Department of Revenue. Board membership consists of seventeen members, seven of whom are appointed by the Governor. Ten additional members are appointed by the Board of Supervisors from Maricopa and Pima Counties. Contract Hearing Officers supplement the Board's hearings workload. Members must have "work experience and other qualifications" in property valuation, appeals, appraisal or condemnation. A member of the Board cannot run for, or hold any other state or local public office.	The Bexar Appraisal District Board of Directors appoints a 50-member Appraisal Review Board (ARB). The ARB is a separate body from the appraisal office and serves a different function. The ARB has no role in the day to day operations of the appraisal office or in appraising property. Except where it is deciding a protest, challenge or a correction motion, the ARB has no authority to change a value or correct the appraisal records directly. In a challenge, it must order the chief appraiser to reappraise or correct the records related to the challenge. Only in resolving taxpayer protests can the ARB make changes or set a value on its own. Such a change only affects the property in question.
<b>How are the appeals board members compensated? Salary? Per Diem? Amount?</b>		Paid on a monthly basis. From September - April approximately \$180/month. During the busy season, from May - August approximately \$1,650/month in FY09.

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	<b>Phoenix city</b>	<b>San Antonio city</b>
<b>How often does the appeals board meet? When do they meet and for how long? Does their schedule change at all over the course of the year?</b>		During the peak hearing season (mid-May through mid-July) the Appraisal Review Board meets daily. Otherwise they meet between 1-2 times per month.
<b>What is the average caseload for the appeals board? In other words, how many cases do they hear a year? How many cases, on average, do they hear per meeting?</b>		Over the past five years, the average number of appeals totaled 75,500/year.
<b>Other specifics about the appeals board?</b>	The Board meets as necessary to hear and decide property owners' appeals of property valuations set by the Pima and Maricopa County Assessors and the Department of Revenue	Except where it is deciding a protest, challenge or a correction motion, the ARB has no authority to change a value or correct the appraisal records directly. In a challenge, it must order the chief appraiser to reappraise or correct the records related to the challenge. Only in resolving taxpayer protests can the ARB make changes or set a value on its own. Such a change only affects the property in question.

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	<b>Phoenix city</b>	<b>San Antonio city</b>
<b>Who conducts the assessments?</b>	State licensed county assessors	County appraisers
<b>How many employees does the agency have and how many of them are assessors?</b>	Approximately 140 assessors	161 total employees (including 75 appraisers)
<b>How often are assessments conducted?</b>	Annually (as of December 31 of the prior year)	At least once every three years
<b>How many properties are assessed each year?</b>	All	All

	<b>Phoenix city</b>	<b>San Antonio city</b>
<b>Methodology - How are the properties assessed?</b>	<p>Full cash value X Assessment Ratio = Assessed Valuation. The valuation process includes mass appraisal methodology to create valuation models for various property types. These valuation models are then used to accurately and efficiently determine property values throughout the County. Property is valued based on original cost and age of all personal property in your possession as of December 31st of the prior year, the County Assessor will calculate the current replacement cost new less depreciation (Full Cash Value) of each item. The Assessed Value is based on the Full Cash Value after application of the \$50,000 exemption (where applicable if qualified) and the assessment ratio for the legal class of the property.</p>	<p>Property is taxed based on its January 1 market value. To save time and money, the appraisal district uses mass appraisal to appraise large numbers of properties. In a mass appraisal, the district first collects detailed descriptions of each taxable property in the district. It then classifies properties according to a variety of factors, such as size, use and construction type. Using data from recent property sales, the district appraises the value of typical properties in each class. Taking into account differences such as age or location, the district uses "typical" property values to appraise all the properties in each class. The appraisal district may use three common methods to value property: the market, income and cost approaches.</p>
<b>Is the same entity responsible for conducting assessments and administering property tax relief measures? If not, who is responsible for relief measures?</b>	Yes	Yes
<b>Websites:</b>	<a href="http://www.maricopa.gov/Assessor/Default.aspx">http://www.maricopa.gov/Assessor/Default.aspx</a>	<a href="http://www.bcad.org/index.htm">http://www.bcad.org/index.htm</a>
	<a href="http://www.sboe.state.az.us/">http://www.sboe.state.az.us/</a>	

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	San Diego city	Dallas city
	California	Texas
<b>Population size</b>	1,266,731	1,240,499
<b>Is the assessment agency a city, county or state function?</b>	County	County
<b>Number of parcels under assessment agency</b>		813,000 tax accounts
<b>Are the assessment and appeals functions separate?</b>	Yes	Yes
<b>Where in the government is the assessment function housed?</b>	San Diego County, Office of the Assessor/Recorder/County Clerk	Dallas Central Appraisal District
<b>Title of assessment agency head</b>	Assessor/Recorder/County Clerk	Executive Director/Chief Appraiser
<b>Appointed or elected assessment agency head?</b>	Elected	Appointed by a Board of Directors
<b>Where in the government is the appeals function housed?</b>	Assessment Appeals Board, Board of Supervisors	Appraisal Review Board
<b>How is the appeals board structured?</b>	The Assessment Appeals Board is an independent citizen's review board appointed by the Board of Supervisors. This board reviews the evidence presented by the Assessor's Office and the taxpayer, and will then establish the taxable value for the property.	An Appraisal Review Board is a group of private citizens authorized to resolve disputes between taxpayers and the Appraisal District. ARB members are appointed by the Appraisal District's Board of Directors for two-year terms. Although the Appraisal Review Board is funded by the Appraisal District and appointed by its Board of Directors, it is a separate authoritative body. No employees or officers of the Appraisal District or the taxing units it serves may sit on the ARB. To qualify for service on the ARB, an individual must be a resident of the Appraisal District for at least two years prior to taking office. Any person who is a former member of the governing body or officer or employee of a taxing unit, or is a former director, officer, or employee of the Appraisal District is ineligible to serve. Also the person's close relatives cannot work as professional tax agents or tax appraisers within the Appraisal District. ARB members also must comply with special conflict of interest laws.
<b>How are the appeals board members compensated? Salary? Per Diem? Amount?</b>		

	<b>San Diego city</b>	<b>Dallas city</b>
<b>How often does the appeals board meet? When do they meet and for how long? Does their schedule change at all over the course of the year?</b>		The ARB begins protest hearings around May 15 and finishes by July 20. The ARB meets throughout the year on a monthly basis to carry out supplemental duties. ARB meetings are open to the public.
<b>What is the average caseload for the appeals board? In other words, how many cases do they hear a year? How many cases, on average, do they hear per meeting?</b>		
<b>Other specifics about the appeals board?</b>		Under the law, the ARB has these duties: 1. Determine protests initiated by property owners; 2. Determine challenges initiated by taxing units; 3. Correct clerical errors in the appraisal records and the appraisal rolls; 4. Act on motions to correct appraisal rolls under section 25.25; 5. Determine whether an exemption or a partial exemption is improperly granted and whether land is improperly granted appraisal as provided by Subchapter C, D, or E, Chapter 23; 6. After it has completed substantially all protests, the ARB approves the appraisal records. The entire hearing typically takes approximately 15 minutes and the property owner will know the ARB's recommendation before they leave the hearing. After a decision is made by the ARB panel and approved by a quorum of the entire Board, a written Notice of Final Order is sent by certified mail to you or your agent. This decision is binding for the current tax year unless you appeal to District Court.

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<b>Who conducts the assessments?</b>	County assessors	County appraisers
<b>How many employees does the agency have and how many of them are assessors?</b>		Approximately 245 employees
<b>How often are assessments conducted?</b>	Annually	At least once every three years
<b>How many properties are assessed each year?</b>	All properties that change ownership, new construction and decline-in-value properties. As of June 2008, there were 90,000 reassessments and 8,200 new parcels assessed during 2007-2008 fiscal year.	

	<b>San Diego city</b>	<b>Dallas city</b>
<b>Methodology - How are the properties assessed?</b>	Pursuant to Proposition 13, the maximum levy cannot exceed 1% of a property's assessed value (plus bonded indebtedness and direct assessment taxes). Increases in assessed value are limited to 2% annually. Only four events can cause a reappraisal: 1) A change in ownership; 2) Completed new construction; 3) New construction partially completed on the lien date (January 1); or 4) A decline-in-value (see Market Value Decline - Prop. 8). Three approaches to value: sales comparison, cost and income. The time involved depends on the type of property and the availability of comparable sales, income information and building costs information.	Uses the Mass Appraisal Record System. This new system allows our appraisers to download data from our file servers into pen-based tablets that they take into the field. While on a property site, our appraisers can review data concerning the property as well as measure, inspect, and value the property. Our appraisers have access to much information from our computer files, including digital color photographs of each improved property, Geographic Information System (GIS) information, such as flood plains, city limits, school districts and other political boundaries, etc. All of this information is used to help the appraiser make as fair and equitable appraisal of your property as possible.
<b>Is the same entity responsible for conducting assessments and administering property tax relief measures? If not, who is responsible for relief measures?</b>	Yes	Yes
<b>Websites:</b>	<a href="http://arcc.co.san-diego.ca.us/default.aspx">http://arcc.co.san-diego.ca.us/default.aspx</a>	<a href="http://www.dallascad.org/">http://www.dallascad.org/</a>



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<b>Population size</b>	939,899	637,455
<b>Is the assessment agency a city, county or state function?</b>	County	State
<b>Number of parcels under assessment agency</b>	562,624	
<b>Are the assessment and appeals functions separate?</b>	Yes	Yes
<b>Where in the government is the assessment function housed?</b>	Santa Clara County, Office of the Assessor	State Department of Assessments and Taxation
<b>Title of assessment agency head</b>	Assessor	State Supervisor of Real Property Assessments
<b>Appointed or elected assessment agency head?</b>	Elected	Appointed by the Governor
<b>Where in the government is the appeals function housed?</b>	Step 1: Assessor's Office; Step 2: Assessment Appeal Board	Step 1: Supervisor's Level Hearing; Step 2: Property Tax Assessment Appeals Board; Step 3: Maryland Tax Court
<b>How is the appeals board structured?</b>	Each three member Assessment Appeals Board, which is independent of the Assessor and trained by the State Board of Equalization, consists of private sector property tax professionals, CPA's, Attorneys, and appraisers appointed by the Santa Clara County Board of Supervisors.	For each county and Baltimore City, a property tax assessment appeals board has jurisdiction over all appeals in its area concerning property tax assessments, the Home Owners' Tax Credit Program, the Renters' Tax Credit Program, the Agricultural Land Preservation Easement Program, and other local tax matters assigned to the board for hearing. The State Administrator is appointed by the Governor with Senate advice and consent to a six-year term. The Administrator coordinates administrative, regulatory, budgetary, personnel and legal support to the local boards. The Administrator also promulgates uniform rules and regulations and devises and provides statements advising taxpayers of their right to appeal, and notices or other reports required by local boards. Each property tax assessment appeals board consists of three members and one alternate. Members are appointed by the Governor for five-year terms. The Governor names the chair.
<b>How are the appeals board members compensated? Salary? Per Diem? Amount?</b>		\$25/hr

	<b>San Jose city</b>	<b>Baltimore city</b>
<p><b>How often does the appeals board meet? When do they meet and for how long? Does their schedule change at all over the course of the year?</b></p>		<p>Two for a quorum but try to meet as a group of three whenever possible. The board meets from 18-22 days a month. The height of board appeals occur between May and August (they are the second round of appeals after the supervisor's level hearing).</p>
<p><b>What is the average caseload for the appeals board? In other words, how many cases do they hear a year? How many cases, on average, do they hear per meeting?</b></p>		<p>Annually between 1,600-2,000 cases.</p>
<p><b>Other specifics about the appeals board?</b></p>		

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	<b>San Jose city</b>	<b>Baltimore city</b>
<b>Who conducts the assessments?</b>	County assessors	State assessors
<b>How many employees does the agency have and how many of them are assessors?</b>		
<b>How often are assessments conducted?</b>	Annually	Once every three years
<b>How many properties are assessed each year?</b>	All properties that change ownership, new construction and decline-in-value properties.	

	<b>San Jose city</b>	<b>Baltimore city</b>
<b>Methodology - How are the properties assessed?</b>	Pursuant to Proposition 13, the maximum levy cannot exceed 1% of a property's assessed value (plus bonded indebtedness and direct assessment taxes). Increases in assessed value are limited to 2% annually. Only four events can cause a reappraisal: 1) A change in ownership; 2) Completed new construction; 3) New construction partially completed on the lien date (January 1); or 4) A decline-in-value (see Market Value Decline - Prop. 8). Three approaches to value: sales comparison, cost and income. The time involved depends on the type of property and the availability of comparable sales, income information and building costs information.	Assessors monitor and analyze real estate sales in Maryland and may conduct an exterior physical inspection of a property. Since July 2001, the system of real property assessment has been based on 100 percent of the market value of the property
<b>Is the same entity responsible for conducting assessments and administering property tax relief measures? If not, who is responsible for relief measures?</b>	Yes	Yes, but under a different division (taxpayer services division)
<b>Websites:</b>	<a href="http://www.sccgov.org/portal/site/asr">http://www.sccgov.org/portal/site/asr</a>	<a href="http://www.msa.md.gov/msa/mdmanual/25ind/html/06assesf.html#real">http://www.msa.md.gov/msa/mdmanual/25ind/html/06assesf.html#real</a>
		<a href="http://www.dat.state.md.us/">http://www.dat.state.md.us/</a>

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	<b>Boston city</b>	<b>Seattle city</b>
	Massachusetts	Washington
<b>Population size</b>	599,351	594,210
<b>Is the assessment agency a city, county or state function?</b>	City	County
<b>Number of parcels under assessment agency</b>	Over 135,000	Approximately 600,000
<b>Are the assessment and appeals functions separate?</b>	Yes	Yes
<b>Where in the government is the assessment function housed?</b>	Assessing Department	Department of Assessments, King County
<b>Title of assessment agency head</b>	Commissioner of Assessing	Assessor
<b>Appointed or elected assessment agency head?</b>	Appointed by the Mayor	Elected (non-partisan)
<b>Where in the government is the appeals function housed?</b>	Commonwealth of Massachusetts Appellate Tax Board	Step 1: Internal review of assessment; Step 2: King County Board of Equalization; Step 3: State Board of Tax Appeals
<b>How is the appeals board structured?</b>	The five-member Board is appointed by the Governor. It is devoted exclusively to hearing and deciding cases on appeal from any state or local taxing authority.	Comprised of seven citizen members appointed by the King County Executive and confirmed by the King County Council.
<b>How are the appeals board members compensated? Salary? Per Diem? Amount?</b>	Salary mandated by statute - 75% of District Court Judges. Chairman earns approximately \$107k, and other board members earn approximately \$97K.	

	<b>Boston city</b>	<b>Seattle city</b>
<b>How often does the appeals board meet? When do they meet and for how long? Does their schedule change at all over the course of the year?</b>	Board meets every Friday; Cases are heard Mondays - Thursdays	
<b>What is the average caseload for the appeals board? In other words, how many cases do they hear a year? How many cases, on average, do they hear per meeting?</b>	For fiscal year 2008 in Boston the following property appeals activity is reported: 1,572 cases pending at year start; 872 petitions filed; 856 appeals withdrawn or settled; 111 board decisions rendered; 1,477 appeals pending at year end.	
<b>Other specifics about the appeals board?</b>	The Massachusetts Appellate Tax Board is a quasi-judicial state agency designed to conduct hearings and render decisions on appeals of all types of state and local taxes, including property tax (both real estate and personal property), corporate excise, individual income tax, sales and use tax, and automobile and other excises. Over ninety percent of the petitions filed at the Board are appeals of local property taxes. The remaining cases are appeals by taxpayers relating to all state taxes, including: income tax, sales and use tax, corporate excise, bank excise and others.	

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	<b>Boston city</b>	<b>Seattle city</b>
<b>Who conducts the assessments?</b>	City assessors	County assessors (accredited real estate appraisers)
<b>How many employees does the agency have and how many of them are assessors?</b>		Approximately 120 assessors
<b>How often are assessments conducted?</b>	Once every three years	Properties are revalued annually and inspected once every six years
<b>How many properties are assessed each year?</b>		All

	<b>Boston city</b>	<b>Seattle city</b>
<b>Methodology - How are the properties assessed?</b>	There are three approaches to value: market, income and cost. Assessments represent the full and fair cash value of property as of January 1 of each year. Under the provisions of Proposition 2 1/2, the property tax may not exceed 2.5% of the value of all taxable property. Triennial revaluation requires parcel-specific data collection and detailed economic research and analysis. The assessment data must be stored in a readily updated Computer-Assisted Mass Appraisal (CAMA) system.	Assessments establish the full market value of land and the improvements on it. The total valuation represents 100% of fair market value. Three approaches may be used to determine real property value: They are: 1) Market. The market data (sales comparison) approach. 2) Cost. The reproduction or replacement cost new, less accrued depreciation approach. 3) Income. The income or capitalization of economic rents approach. All three techniques are applied, if appropriate, in appraising improved commercial and industrial properties. The market and cost approaches are the bases of appraisal of improved residential properties. The value of vacant land is most often determined using the market approach.
<b>Is the same entity responsible for conducting assessments and administering property tax relief measures? If not, who is responsible for relief measures?</b>	Yes	Yes
<b>Websites:</b>	<a href="http://www.cityofboston.gov/assessing/default.asp">http://www.cityofboston.gov/assessing/default.asp</a>	<a href="http://www.kingcounty.gov/Assessor.aspx">http://www.kingcounty.gov/Assessor.aspx</a>



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	<b>Bucks County</b>	<b>Chester County</b>
	Pennsylvania	Pennsylvania
<b>Population size</b>	619,093	478,821
<b>Is the assessment agency a city, county or state function?</b>	County	County
<b>Number of parcels under assessment agency</b>	238,000 parcels	185,024 parcels (As of 4/30/09)
<b>Are the assessment and appeals functions separate?</b>	No	No
<b>Where in the government is the assessment function housed?</b>	Board of Assessment Appeals	Department of Assessment
<b>Title of assessment agency head</b>	Chairperson	Chairperson
<b>Appointed or elected assessment agency head?</b>	Appointed	Appointed
<b>Where in the government is the appeals function housed?</b>	Board of Assessment Appeals	Step 1: Board of Assessment Appeals; Step 2: Court of Common Pleas
<b>How is the appeals board structured?</b>	The board members (three in total) are appointed by the Bucks County Commissioners and serve the county for four year terms	Three-member Board of Assessment Appeals appointed by the County Commissioners. The Board members serve 4-year terms, which are concurrent with the terms of the County Commissioners. The Board has a chairman and two members.
<b>How are the appeals board members compensated? Salary? Per Diem? Amount?</b>	Stipend of approximately \$10,000 per year	Salary - Chairperson earns \$225/day and the other board members earn \$205 per day (with no benefits)

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<b>How often does the appeals board meet? When do they meet and for how long? Does their schedule change at all over the course of the year?</b>	First and third Tuesday of the month and appeals meetings occur approximately twice a week	Meet every week during the height of caseload (between July 1 and October 31); Otherwise hearings occur between 3-5 days per month
<b>What is the average caseload for the appeals board? In other words, how many cases do they hear a year? How many cases, on average, do they hear per meeting?</b>	FY2008: Approxiamtely 1,700 appeals	FY2008: Approxiamtely 3,000 appeals including 2,200 annual appeals and 800 interim appeals
<b>Other specifics about the appeals board?</b>	Annual, Interim and Exemption appeals	Annual, Interim and Exemption appeals

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	<b>Bucks County</b>	<b>Chester County</b>
<b>Who conducts the assessments?</b>	State licensed assessors employed by Delaware County that hold the designation of Certified Pennsylvania Evaluator (CPE)	State licensed assessors employed by Delaware County that hold the designation of Certified Pennsylvania Evaluator (CPE)
<b>How many employees does the agency have and how many of them are assessors?</b>	27 employees in total (9 Appraisers, 2 GIS, 5 barcoding staff for mapping and 11 clerical staff)	29 employees in total (12 assessors)
<b>How often are assessments conducted?</b>	Assessments are conducted whenever a property has been altered (additions, reductions or new construction). Interim mailings occur every other month.	Assessments are conducted whenever a property has been altered (additions, reductions or new construction).
<b>How many properties are assessed each year?</b>	It depends, in 2008 there were 32,000 assessments and 16,050 annual appeals.	Depends on the economy, but averages between 10,000-12,000 per year.

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	<b>Bucks County</b>	<b>Chester County</b>
<b>Methodology - How are the properties assessed?</b>	100% of 1972 value (Currently 9.4% of market value). Will begin using a web-based system with Integrated Assessment System technology.	In Chester County the assessment represents 100% of the appraised (full market value) as of the base year (1996). Uses the Intergrated Assessment System technology.
<b>Is the same entity responsible for conducting assessments and administering property tax relief measures? If not, who is responsible for relief measures?</b>	Yes	Yes
<b>Websites:</b>	<a href="http://www.buckscounty.org/government/departments/finance/boardofassessment/index.aspx">http://www.buckscounty.org/government/departments/finance/boardofassessment/index.aspx</a>	<a href="http://dsf.chesco.org/chesco/cwp/view.asp?a=1413&amp;q=573709">http://dsf.chesco.org/chesco/cwp/view.asp?a=1413&amp;q=573709</a>
		Note - Assessments are annual and interim. School district assessments occur July 1 and all other discoveries, corrections and land splits (done without the use of a permit) occur in January.

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	<b>Delaware County</b>	<b>Montgomery County</b>
	Pennsylvania	Pennsylvania
<b>Population size</b>	553,511	774,424
<b>Is the assessment agency a city, county or state function?</b>	County	County
<b>Number of parcels under assessment agency</b>	205,000 parcels	295,133 parcels (As of 1/1/09)
<b>Are the assessment and appeals functions separate?</b>	No, but the Chief Assessor manages the assessment functions while the Chairperson manages the appeals functions.	No, but the Chief Assessor manages the assessment functions while the Chairperson manages the appeals functions.
<b>Where in the government is the assessment function housed?</b>	Assessment Office	Board of Assessment
<b>Title of assessment agency head</b>	Chairperson	Chairperson
<b>Appointed or elected assessment agency head?</b>	Appointed	Appointed
<b>Where in the government is the appeals function housed?</b>	Board of Assessment Appeals	Board of Assessment Appeals
<b>How is the appeals board structured?</b>	Three-member Board of Assessment Appeals appointed by County Council conducts the hearings. The Board members serve 4-year terms, which are concurrent with the terms of the County Council. The Board has a chairman, vice chairman and a member.	The Board is an independent agency appointed by the County Commissioners. Three-member board.
<b>How are the appeals board members compensated? Salary? Per Diem? Amount?</b>		

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	Delaware County	Montgomery County
<p>How often does the appeals board meet? When do they meet and for how long? Does their schedule change at all over the course of the year?</p>		
<p>What is the average caseload for the appeals board? In other words, how many cases do they hear a year? How many cases, on average, do they hear per meeting?</p>		
<p>Other specifics about the appeals board?</p>		

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	<b>Delaware County</b>	<b>Montgomery County</b>
<b>Who conducts the assessments?</b>	State licensed assessors employed by Delaware County that hold the designation of Certified Pennsylvania Evaluator (CPE)	State licensed assessors employed by Montgomery County that hold the designation of Certified Pennsylvania Evaluator (CPE).
<b>How many employees does the agency have and how many of them are assessors?</b>	24 total employees in total (including 9 assessors, 1 chief assessor)	43 employees in total (including 13 residential assessors and 3 commercial assessors, 1 residential supervisor, 1 commercial assessor)
<b>How often are assessments conducted?</b>	Whenever there is an improvement to a property, new construction, fire or demolition. Interim mailings occur on a monthly basis.	Assessments are conducted whenever a property has been altered (additions, reductions or new construction).
<b>How many properties are assessed each year?</b>	Depends, around 1,500-2,000 properties a year	Approximately 9,900 assessments in 2008 (including additions, subdivisions, hearings)

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	<b>Delaware County</b>	<b>Montgomery County</b>
<b>Methodology - How are the properties assessed?</b>	All assessments are set at 100% of 1998 base year value. Use Computer Assisted Mass Appraisal system.	Currently, all assessments are set at 100% of 1996 base year value. Use Computer Assisted Mass Appraisal system.
<b>Is the same entity responsible for conducting assessments and administering property tax relief measures? If not, who is responsible for relief measures?</b>		Yes
<b>Websites:</b>	<a href="http://www.co.delaware.pa.us/treasurer/boa.html">http://www.co.delaware.pa.us/treasurer/boa.html</a>	<a href="http://boa.montcopa.org/boa/site/default.asp">http://boa.montcopa.org/boa/site/default.asp</a>



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	<b>School District of Pittsburgh</b>	<b>Allentown School District</b>
	Pennsylvania	Pennsylvania
<b>Population size</b>		
<b>Is the assessment agency a city, county or state function?</b>	County	County
<b>Number of parcels under assessment agency</b>		128,855 parcels
<b>Are the assessment and appeals functions separate?</b>	No	Yes
<b>Where in the government is the assessment function housed?</b>	Office of Property Assessments, Allegheny County	Office of Assessment, Lehigh County
<b>Title of assessment agency head</b>	Manager	Chief Assessor
<b>Appointed or elected assessment agency head?</b>		Appointed
<b>Where in the government is the appeals function housed?</b>	Board of Property Assessment Appeals and Review	Board of Assessment Appeals, Lehigh County
<b>How is the appeals board structured?</b>	Seven-member board	Three-member board led by a chairperson and the Solicitor. All positions are appointed by the Executive and approved by the Commissioners.
<b>How are the appeals board members compensated? Salary? Per Diem? Amount?</b>		Salary - Chairperson earns \$74,923, Other members earn between \$60,212 and \$61,058.

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	<b>School District of Pittsburgh</b>	<b>Allentown School District</b>
<b>How often does the appeals board meet? When do they meet and for how long? Does their schedule change at all over the course of the year?</b>		May - October (Tuesdays and Thursdays), November - April (Thursdays)
<b>What is the average caseload for the appeals board? In other words, how many cases do they hear a year? How many cases, on average, do they hear per meeting?</b>		Number of appeals where decisions were rendered in FY2008: 187 formal appeals, also informal appeals but the number is not known
<b>Other specifics about the appeals board?</b>		Annual, Interim and Exemption appeals

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	<b>School District of Pittsburgh</b>	<b>Allentown School District</b>
<b>Who conducts the assessments?</b>	County assessors	State-licensed county assessors
<b>How many employees does the agency have and how many of them are assessors?</b>		22 total employees (including 12 commercial, industrial and residential assessors)
<b>How often are assessments conducted?</b>	Whenever there is a change due to permits, appeals, corrections, flood loss or catastrophic loss	Assessments are conducted whenever a property has been altered (additions, reductions or new construction).
<b>How many properties are assessed each year?</b>		Depends

	<b>School District of Pittsburgh</b>	<b>Allentown School District</b>
<b>Methodology - How are the properties assessed?</b>	All values represent the estimated base year market value of the property as of January 1, 2002, unless otherwise updated due to permits, appeals, corrections, flood loss or catastrophic loss. Base year methodology allows similar homes to have similar assessments until the next county-wide reassessment. OPA assessors use a computer assisted mass appraisal system (CAMA) to help generate property assessment values. They determine value primarily by comparison with sales from 1999, 2000 and 2001 on properties with similar characteristics within your defined neighborhood. For increased accuracy, the system also takes into account the variations that exist within Allegheny County's unique neighborhoods. Additionally, our assessors travel throughout the county to collect property data and review assessment valuations. The county tax millage is set by Allegheny County Council. School tax millages are set by local school boards. Municipal tax millages are set by individual municipalities.	An assessment is a percentage of the appraised value of your property as of a specific date, called the "base year", which for Lehigh County is 1991, the date of the last County-wide reassessment. At that time, the County Commissioners selected the assessment percentage, known as the "predetermined ratio" to be 50% of the Appraised Value. The Assessed Value is used as a basis for Real Estate tax.
<b>Is the same entity responsible for conducting assessments and administering property tax relief measures? If not, who is responsible for relief measures?</b>	Yes	Yes
<b>Websites:</b>	<a href="http://www.alleghenycounty.us/opa/">http://www.alleghenycounty.us/opa/</a>	<a href="http://www.lehighcounty.org/Departments/Assessment/tabid/55/language/en-US/Default.aspx">http://www.lehighcounty.org/Departments/Assessment/tabid/55/language/en-US/Default.aspx</a>

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	<b>Scranton School District</b>	<b>Harrisburg School District</b>
	Pennsylvania	Pennsylvania
<b>Population size</b>		
<b>Is the assessment agency a city, county or state function?</b>	County	County
<b>Number of parcels under assessment agency</b>	105,000 parcels	112,851 (As of 2008)
<b>Are the assessment and appeals functions separate?</b>	No	Separate functions within the same office
<b>Where in the government is the assessment function housed?</b>	Assessor's Office, Lackawanna County	Office of Tax Assessment, Dauphin County
<b>Title of assessment agency head</b>	Director	Director
<b>Appointed or elected assessment agency head?</b>	Appointed	Appointed
<b>Where in the government is the appeals function housed?</b>	Board of Assessment Appeals, Lackawanna County	Board of Assessment Appeals, Dauphin County
<b>How is the appeals board structured?</b>	Commissioner appoints 9 members. Three-member panels meet at each appeal hearing.	A four-member independent Board, authorized by statute and appointed by the County Commissioners, established for the primary purpose of hearing assessment appeal valuation cases.
<b>How are the appeals board members compensated? Salary? Per Diem? Amount?</b>	Annual stipend - \$10,000	The Chairman receives \$14,000/year, and the other two members each receive \$12,000/year (with no benefits).

	<b>Scranton School District</b>	<b>Harrisburg School District</b>
<b>How often does the appeals board meet? When do they meet and for how long? Does their schedule change at all over the course of the year?</b>	Meet on an as needed basis but generally scheduled 2-3 times a month; Height of caseload occurs in September and October	The Dauphin County Board of Assessment Appeals (created under the Third Class County Assessment Law) meets at least once per month. During the annual appeal period (July – October) the board meets based on the number of appeals filed - typically, 3 to 6 times per month. Residential appeals are typically scheduled every 10 to 15 minutes; commercial/industrial appeal, depending on complexity, 30 to 45 minutes. In a reassessment year, the Board and Auxiliary Boards may meet 3 – 5 times per week from July – October.
<b>What is the average caseload for the appeals board? In other words, how many cases do they hear a year? How many cases, on average, do they hear per meeting?</b>	Around 900 appeals	
<b>Other specifics about the appeals board?</b>	Annual, Interim and Exemption appeals	

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	<b>Scranton School District</b>	<b>Harrisburg School District</b>
<b>Who conducts the assessments?</b>	State-licensed county assessors	State-licensed county assessors
<b>How many employees does the agency have and how many of them are assessors?</b>	17 total employees (including 4 assessors)	22 total employees (Including 6-7 assessors)
<b>How often are assessments conducted?</b>	Assessments are conducted whenever a property has been altered (additions, reductions or new construction).	The assessment of a particular property may be revised at any time for "cause." Cause is typically a change in a physical attribute of the property, such as a new addition, garage, or other alteration that enhances its market value. Normal maintenance, such as painting or replacing a roof, does not cause reassessment. Changes can also be made when a property is subdivided and/or developed. To maintain uniformity, values that are changed must continue to represent the 2001 market value; therefore, a building constructed in 2002 is assessed at a value as though it existed in 2001.
<b>How many properties are assessed each year?</b>	Depends (around 1,000-1,200)	Depends

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	<b>Scranton School District</b>	<b>Harrisburg School District</b>
<b>Methodology - How are the properties assessed?</b>	All assessments are set at the 1967 base year value.	Dauphin County's base year is 2001. Our ratio of assessment is 100 percent. Thus, our assessments presently represent 100 percent of a property's 2001 market value. Use DEVNET and CAMA system technologies.
<b>Is the same entity responsible for conducting assessments and administering property tax relief measures? If not, who is responsible for relief measures?</b>		Yes
<b>Websites:</b>	<a href="http://ao.lackawannacounty.org/">http://ao.lackawannacounty.org/</a>	<a href="http://www.dauphincounty.org/property-taxes/">http://www.dauphincounty.org/property-taxes/</a>