

## **Board of Assessment**

The Board of Assessment Review conducts hearings in accordance with applicable state statutes for tax appeal abatements when there is disagreement with the Assessor's abatement decision. The board shall act as an impartial panel, advocating for neither the assessor nor taxpayer, in rendering a decision at a hearing. Members of the Board of Assessment Review should possess the following skills.

1. Be familiar with Real Estate and Personal Property.
2. Have a background in property assessment, real estate/personal property appraisal or valuation.
3. Understand legal proceedings.
4. MMA training for the Board of Assessment Review is mandatory.