



Tax Equalization Board

NAME	TERM EXPIRES
Charles Byrd	04/01/2025

TERM OF OFFICE: Two Years
NUMBER OF MEMBERS: 1 City Representative
APPOINTED BY: Mayor
MEETS: Annually

67-5-1402. Duties of board – The county board of examiners has and shall perform the following duties:

- (1) Carefully examine, compare and equalize the county assessments;
- (2) Assure that all taxable properties are included on the assessment lists;
- (3) Eliminate from the assessment lists such property as is lawfully exempt from taxation; provided, that if an application for exemption of such property is required under part 2 of this chapter, the property shall not be eliminated from the assessment lists unless such exemption is approved by an authorized designee of the state board of equalization;
- (4) Hear complaints of taxpayers who feel aggrieved on account of excessive assessments of their property;
- (5) Decrease the assessments of such properties as the board determines have been excessively assessed;
- (6) Increase the assessments of such properties as the board determines are underassessed; provided, that owners of such properties are duly notified and given an opportunity to be heard;
- (7) Correct such errors arising from clerical mistakes or otherwise that may come or be brought to the attention of the board; and
- (8) Take whatever steps are necessary to assure that the assessments of all properties within its jurisdiction conform to laws of the state and rules and regulations of the state board of equalization.