

Sample Script for Introduction and Presentation of Case to the Board of Review

Below is information that may help you to present your case to the Board of Review

Make sure sound system and tape recorder are on.

For the record, have Assessor present credentials, before the first case at least.

1. "Will the Clerk please introduce the case."
2. "Will the Clerk please swear in the Witnesses, including Assessor"
3. State to Objector: "The Board of Review wants you to understand that under State Law we are required to uphold the Assessor's valuation of your property as being correct, unless you by your testimony can show that the Assessor's valuation is incorrect. In other words the burden of proof is on you the taxpayer. Do you understand that?"
4. "For the Record please state your full name and address and your opinion of the fair market value of your property as of last January, distinguishing land and improvements." (if not already done by Clerk)
5. "Please present your case."
6. "The Assessor may now ask questions of the Objector."
7. "The BOR may now ask questions of the Objector."
8. "If the Objector has other Witnesses they may now testify."
9. "Assessor and BOR may now ask questions of the Witnesses."
10. "The Assessor will now present his case."
11. "The Assessor will now answer any questions of the Objector."
12. "The Assessor will now answer any BOR questions."
13. "The Assessor may now present other evidence, and be subject to questions."
14. Close testimony – "I am now closing testimony in this case. I will now open deliberations by the BOR on this case based upon the sworn testimony just presented, as to whether the Assessor's valuation is correct or incorrect."
15. "The BOR will now deliberate."
16. "The BOR will now introduce a motion of determination."
17. "The Clerk will now conduct a roll call vote on the motion."
18. "This case is closed and we will open the next."