



# City of Columbia

701 East Broadway, Columbia, Missouri 65201

Department Source: Law

To: City Council

From: City Manager & Staff

Council Meeting Date: July 1, 2019

Re: Board of Equalization City Representative Appointments

## Executive Summary

This memorandum discusses appointments of city representatives to the Boone County Board of Equalization by the City Council.

## Discussion

Pursuant to Section 138.015 RSMo, the City Council is authorized to appoint two city representatives to the Boone County Board of Equalization (BOE). The City-appointed members meet with representatives from the County for the purpose of equalizing assessment of property within the City. The City representatives are only entitled to hear and rule on appeals relating to property within the city limits.

Because this is an appointment which has not been submitted to the Council for some time, additional historical background is warranted. On July 7, 1980, the City Council minutes reflect appointment of the Director of Finance to serve as a city representative to the BOE. The Finance Director, or designee, has been serving as a member of the BOE since that time. City staff researched the council meeting records and cannot find where the Council appointed a second member to the BOE from that point forward. Attached are the only minutes located by staff that reference the appointments to the BOE since the early 1970's. The last time Council appointed two members to the BOE at the same time was July 2, 1973.

The determination that the city should have two city representative appointments to the BOE is based on the current language of Section 138.015 RSMo which provides as follows:

### **138.015. Representation of constitutional charter cities under 300,000 on board-- compensation**

For the purpose of giving cities organized under the provisions of Article VI, Section 19, of the Constitution having less than three hundred thousand inhabitants representation on the county board of equalization when the board is sitting for the purpose of equalizing the assessment of property in such cities the cities shall have the same number of representatives thereon as such city was entitled to prior to the adoption of such constitutional charter. The representatives of the cities shall be appointed by the council, one of whom may be the director of finance. The city council may prescribe the compensation the city members of the board of equalization shall receive from the city treasury [emphasis added].



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From a historical perspective, Section 138.015 RSMo was amended in 1986. At that time the only edit was to change the word "shall" to "may" (which is highlighted in the foregoing text). So the law prior to 1986 was the same as it exists today, except that it required applicable constitutional charter cities to appoint the Director of Finance as one of the representative. Today, appointment of the Director of Finance is permissive. Staff can find no record where the appointment of the Director of Finance by the Council has been discussed or revisited since 1980.

As to the conclusion the city should have two representatives on the BOE, the city charter was adopted in 1949. Prior to adoption of the charter, the city was a third class city. Research determined the city had two representatives sitting for the purposes of equalizing the assessment of property prior to adoption of the city charter in 1949. Section 32 of the original charter from 1949 designated two city representatives on the BOE to be the Mayor and City Assessor. Those two appointments were consistent with the law relating to representation of third class cities at that time. A copy of the relevant 1949 charter section is also attached for your reference.

Section 32 of the city charter was amended in 1967 to remove the reference to appointment of the Mayor and City Assessor (the city no longer has an assessor) and simply provide a reference to state law. The applicable section of state law is Section 138.015 quoted above. As a practical matter, the City has only had one city representative serving on the BOE for as long as anyone with knowledge of the BOE can remember.

In order to assure transparency and consistency in the process and procedure for the BOE representation going forward, the City appointments to the BOE need to be formally made by Council. There is immediacy to council action because the BOE will begin to hear appeals on contested assessments in July. There is no term of office established for the city representatives. The county representatives serve a term of three years. For purposes of representation on the 2019 BOE, city staff recommends the Director of Finance, or designee, continue to serve as one of the city representatives due to the impact of tax assessment on city property tax revenues. City staff does not have a recommendation with regard to the second representative.

Due to the time crunch advertisement of the position(s) in advance of appointment is not feasible. Staff recommends a one-year appointment and that Council revisit the appointments in January or February of 2020. In the alternative, the city is in no worse position than currently exists if Council elects to make no additional appointments at this time and continue with only the Director of Finance, or designee. Staff does need some type of direction from Council to either (1) maintain the status quo, (2) add an additional representative to serve with the Finance Director, or (3) appoint two new city representatives to the BOE.

Do not hesitate to reach out to me in advance of the meeting if you would like any additional information regarding this issue.



## Fiscal Impact

Short-Term Impact: N/A

Long-Term Impact: N/A

## Strategic & Comprehensive Plan Impact

### [Strategic Plan Impacts:](#)

Primary Impact: Primary, Secondary Impact: Secondary, Tertiary Impact: Tertiary

### [Comprehensive Plan Impacts:](#)

Primary Impact: Primary, Secondary Impact: Secondary, Tertiary Impact: Tertiary

## Legislative History

Date	Action
N/A	N/A

## Suggested Council Action

Staff needs Council direction at the July 1, 2019 City Council meeting as to whether to continue with the Finance Director, or designee as the only city representative for 2019 or whether Council desires to appoint one or two other representatives to the BOE.