



City of Columbia

701 East Broadway, Columbia, Missouri 65201

Department Source: Finance

To: City Council

From: City Manager & Staff

Council Meeting Date: March 3, 2025

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.

At the January 16th, 2024 City Council meeting, Council appointed, by motion, Matt Pitzer and the Finance Director or his designee to serve on the board. Jim McDonald is the Finance Director designee representing the City. There are no term limits established for City representatives, so it is recommended that this issue be discussed yearly.

For the purpose of representation on the 2025 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. It is recommended that either a City employee, a City Council appointed citizen (with financial background) or a Council member be elected for the second position.

Because BOE meetings generally take place from July through September, it is suggested this be discussed annually usually at the January or February City Council meeting. This timing would ensure delegates are in place before the meetings commence.

Fiscal Impact

Short-Term Impact: N/A

Long-Term Impact: N/A

Strategic & Comprehensive Plan Impact

Strategic Plan Impacts:

Primary Impact: Operational Excellence, Secondary Impact: Secondary, Tertiary Impact: Tertiary

Comprehensive Plan Impacts:



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Primary Impact: Not Applicable, Secondary Impact: Secondary, Tertiary Impact: Tertiary

Legislative History

Date	Action
01/16/2024	REP1-24 Board of Equalization City Representative Appointments. https://gocolumbiamo.legistar.com/LegislationDetail.aspx?ID=6477115&GUID=C3F20636-2334-46E7-A857-B942F5EA6793&Options=ID Text Other &Search=Board+of+Equalization
02/20/2023	REP6-23 Board of Equalization City Representative Appointments. https://gocolumbiamo.legistar.com/LegislationDetail.aspx?ID=6014641&GUID=1C2AA7AC-FC9A-4ECB-A6A5-A10B3D76ED11&Options=ID Text Other &Search=REP6-23
02/07/2022	REP12-22 Board of Equalization City Representative Appointments https://gocolumbiamo.legistar.com/LegislationDetail.aspx?ID=5437966&GUID=85DA0EAF-5911-4EC6-84C8-9D7156E2380E
01/04/2021	REP2-21 Board of Equalization City Representative Appointments. https://gocolumbiamo.legistar.com/LegislationDetail.aspx?ID=4740310&GUID=3F2B32B2-4A05-46AE-A3A5-FA8616082BCA&Options=ID Text Other &Search=Board+of+Equalization

Suggested Council Action

Staff recommends Council agree to board appointees.