



Department Source: Finance

To: City Council

From: City Manager & Staff

Council Meeting Date: January 16, 2024

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 February 20<sup>th</sup>, 2023 City Council meeting, Council appointed, by motion, Council Member 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 between the months of January and February.

For the purpose of representation on the 2024 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 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 at either 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



# City of Columbia

701 East Broadway, Columbia, Missouri 65201

## [Comprehensive Plan Impacts:](#)

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

### Legislative History

Date	Action
07/01/2019	REP61-19 Appointment of City Representatives to the Board of Equalization
08/03/2020	REP41-20 Update regarding City Representatives to the Board of Equalization
01/04/2021	REP2-21 Board of Equalization City Representative Appointments.
02/07/2022	REP12-22 Board of Equalization City Representative Appointments
02/20/2023	REP6-23 Board of Equalization City Representative Appointments

### Suggested Council Action

Staff recommends Council appoint the Finance Director or his designee, and either a Council member or a citizen designee to the Board of Equalization.