



Department Source: Finance  
To: City Council  
From: City Manager & Staff  
Council Meeting Date: March 16, 2026  
Re: Board of Equalization City Representative Appointments  
Impacted Ward: Citywide

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 March 3rd, City Council meeting, Council appointed, by motion, Council member Peters and the Finance Director or his designee to serve on the board. Jim McDonald is the Finance Director's 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 2026 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 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 in the first calendar quarter at a 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: Organizational Excellence, Secondary Impact: Not Applicable, Tertiary Impact: Not Applicable

Comprehensive Plan Impacts:

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

Legislative History

Date	Action
03/03/2025	REP13-25 Board of Equalization City Representative Appointments. <a href="https://gocolumbiamo.legistar.com/LegislationDetail.aspx?ID=7158512&amp;GUID=BC50471F-7215-40BD-B55E-47D588F97249&amp;Options=ID Text Attachments Other &amp;Search=Board+of+Equalization">https://gocolumbiamo.legistar.com/LegislationDetail.aspx?ID=7158512&amp;GUID=BC50471F-7215-40BD-B55E-47D588F97249&amp;Options=ID Text Attachments Other &amp;Search=Board+of+Equalization</a>
01/16/2024	REP1-24 Board of Equalization City Representative Appointments. <a href="https://gocolumbiamo.legistar.com/LegislationDetail.aspx?ID=6477115&amp;GUID=C3F20636-2334-46E7-A857-B942F5EA6793&amp;Options=ID Text Other &amp;Search=Board+of+Equalization">https://gocolumbiamo.legistar.com/LegislationDetail.aspx?ID=6477115&amp;GUID=C3F20636-2334-46E7-A857-B942F5EA6793&amp;Options=ID Text Other &amp;Search=Board+of+Equalization</a>
02/20/2023	REP6-23 Board of Equalization City Representative Appointments. <a href="https://gocolumbiamo.legistar.com/LegislationDetail.aspx?ID=6014641&amp;GUID=1C2AA7AC-FC9A-4ECBA6A5-A10B3D76ED11&amp;Options=ID Text Other &amp;Search=REP6-23">https://gocolumbiamo.legistar.com/LegislationDetail.aspx?ID=6014641&amp;GUID=1C2AA7AC-FC9A-4ECBA6A5-A10B3D76ED11&amp;Options=ID Text Other &amp;Search=REP6-23</a>
02/07/2022	REP12-22 Board of Equalization City Representative Appointments <a href="https://gocolumbiamo.legistar.com/LegislationDetail.aspx?ID=5437966&amp;GUID=85DA0EAF-5911-4EC6-84C8-9D7156E2380E">https://gocolumbiamo.legistar.com/LegislationDetail.aspx?ID=5437966&amp;GUID=85DA0EAF-5911-4EC6-84C8-9D7156E2380E</a>

Suggested Council Action

Staff recommends Council agree on board appointees.