

Resolution No. 22093 Backup

AN ORDINANCE prohibiting the coercion or threatening of a taxpayer during the property appeals process or otherwise persuading a taxpayer to accept a stipulation agreement.

WHEREAS "County Representative" shall be defined as an employee of the Assessment Department authorized and trained to conduct informal meetings and negotiate on behalf of the county or as a representative of the Board of Equalization (BOE) or BOE hearing officer authorized to conduct formal BOE hearings during appeals; and,

WHEREAS third-party contractors employed on behalf of the county to conduct appeal negotiations shall be subject to the same terms outlined in this ordinance and third-party contractors exhibiting in taxpayer coercion shall result in termination of contract agreements; and,

WHEREAS it is in the interest of the county for the taxpayer to not later regret signing a stipulation agreement on the basis of being misinformed, mistreated or otherwise coerced; and,

WHEREAS taxpayers have reported that county representatives employed strategies of coercion or otherwise threatening comments to persuade the taxpayer into agreeing on a stipulation offer; and,

WHEREAS it is inappropriate and unfair for a county representative to imply that a taxpayer's appeal will be negatively impacted should the taxpayer not accept a stipulation agreement, or to hypothetically predict for the taxpayer what could happen to their appeal at the next step in the process; and,

WHEREAS reports of this behavior shall result in immediate sanction, with multiple offenses resulting in termination; and,

WHEREAS such reports shall be appropriately documented and added to individual employee files as well as documented with the OEHRCC; and,

WHEREAS this Legislature prohibits the coercion and otherwise threatening behavior from a county representative toward a taxpayer during the appeals process and authorizes immediate discipline when this behavior is reported; now therefore,

BE IT RESOLVED that personnel policies shall be updated to address taxpayer coercion, including disciplinary action for those who have been found to exhibit coercive behavior including termination.

BE IT FURTHER RESOLVED that the OEHRCC contact information and weblinks directing taxpayers how to file formal complaints shall be prominently posted at all public places where taxpayer engagements, informal negotiation hearings and formal appeal hearings take place.

BE IT FURTHER RESOLVED that county departments who regularly engage with taxpayers should implement procedures to record interactions that can be used as evidence in active OEHRCC investigations.