

such time limits shall be strictly enforced. The default time limit for residential cases is thirty minutes. The default time limit for commercial cases is three hours. The actual scheduling of cases will be performed by the City Clerk's office.

(D) Hearing Procedure. At each hearing, the Board or its designee will announce the names of the owners who are scheduled for hearing and will ascertain whether they or their agents are present. The Clerk of the Board will swear all persons testifying before the Board. Once that is accomplished, the hearing is ready to begin.

(1) The Board or its designee shall introduce the case, year, key number, etc. and provide the Board with a copy of the objection form.

(2) All proceedings shall be taken by a recording device at the expense of the City. The Clerk is responsible for keeping an accurate record of all the Board's proceedings and shall keep a list of the persons speaking in the order in which they speak.

(3) At the conclusion of each hearing, the Clerk shall notify the owner or the property owner's agent in writing of the decision of the Board. If the notice is not provided at the hearing, this notice shall be sent by United States mail, return receipt requested, addressed to the property owner or the property owner's agent at the address given on the objection form. The form shall include options as to how the property owner may appeal the valuation of their property.

(4) Upon completion of the hearings, the Clerk will post all changes in red ink to the official copy of the assessment roll, complete Board of Review Summary reports, and balance the assessment roll.

(5) In the event an objection is dismissed and no valuation hearing is granted and no waiver of the valuation hearing is approved, the Clerk shall notify the objector of the procedural decision made by the Board. Notice of the Board's procedural decision shall be sent by United States mail, ~~return receipt requested~~, addressed to the property owner or the property owner's agent at the address given on the objection form. The notice of the procedural decision is not a determination of the finalized assessments and therefore shall not include options as to how the property owner may appeal a valuation determined by the Board.

(E) Hearing Process. The Board shall hear, under oath, all persons who appear regarding their assessment. The hearing shall proceed as follows:

(1) After the introduction of the case, the owner's witnesses shall be heard first. The owner or the owner's agent shall specify in writing their estimate of the value of the property that is subject to the objection and shall specify the information used to arrive at that estimate. The Board and the Assessor may ask the owner, the owner's agent, and the owner's witnesses questions.

(2) The Assessor and the Assessor's witnesses shall be heard second. The