04-14-2021 Town Council Meeting Responses to Council Questions

ITEM #2: Update on the Town Budget

Council Question:

Are properties owned by the University also included in the revaluation?

Orange County Tax Assessor Nancy Freeman Response:

The vast majority of the University owned properties are exempt, so the values would not affect the outcome of the revaluation. However, one of the projects we have worked on for the past 2-3 years is valuing all exempt properties in the County. Historically these have not been valued consistently, and we are finding more and more the need to have the information. The project is not complete yet, and although many of the University properties have values on them now, there are still 20-30 University buildings that need to be valued.

Council Question:

How long do taxpayers have to appeal their tax value assessment?

Orange County Tax Assessor Nancy Freeman Response:

The short answer is until June 30, 2021. The long answer: for 2021 taxpayers are able to appeal informally to the Tax Office until the end of April 2021. They are reviewed and decided upon by our appraisal staff. The Board of Equalization and Review (BOER) convenes on May 3, 2021, any appeals made after April 30, 2021 will be considered formal appeals and will be heard and decided by the BOER. Property owners may appeal to the BOER until June 30, 2021, when the BOER adjourns.

There are a few very limited circumstances when the law allows a property owner to appeal after June 30th. The property owner would be notified of their appeal period through correspondence with our office.

Council Question:

Based on information furnished by representatives of the Northside community, there appears to be a significant disparity in valuations and valuation increases between the Northside neighborhoods and other neighborhoods proximate to the Downtown. I ask that Ms. Freeman, the County Assessor, be prepared to address this at our meeting.

Staff Response:

We've passed this request on to Ms. Freeman.

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Council Question:

What are the definitions the County uses in determining commercial vs. residential (and have they changed between 2017 and now)?

Staff Response:

We've asked Ms. Freeman to address this during her presentation.