

6.32.060 Board of Equalization.

A. The Assembly shall sit as a Board of Equalization. The purpose of the board of equalization is to examine the assessment roll, to equalize and revise the assessment for the current year where the board considers it necessary and to hear complaints and protests on the part of taxpayers or owners of property assessed. The date on which the Assembly shall sit as a board of equalization shall be the third Thursday in April unless otherwise changed by resolution. The board shall adjourn over and continue its sessions as business requires.

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