

Appeal Process

In years when there is no notice of property tax assessment, each taxpayer may file a written objection to the assessor between January 1 and March 1 each year. Appeals based on the tax bill amount cannot be considered as grounds for an assessment appeal. An appeal is an attempt to prove that your property's estimated market value, land use, classification, etc. is either inaccurate or unfair.

Failure to serve a written notice of objection by March first is a waiver of the taxpayer's right of protest for that year and the Assessor may not review any request filed after March first or the date shown on the Assessment Notice. **Note:** Your appeal is for the **current** tax year, not the tax year reflected on the tax bill received in the proceeding year.

An appeal may also file written objection with the Assessor when the taxpayer receives an Assessment Notice. This must be done within 90 days of an Assessment Notice as shown on the Notice. Failure to serve a written notice by the date shown on the Assessment Notice is a waiver of the taxpayer's right of protest. An Assessment Notice is mailed whenever the fair market value or special use value classification is increased by \$1000 or more; there is a ratio change, land use change, etc. When you receive your Assessment Notice, read it for instructions about deadlines and filing procedures. If they are not clear, call the Assessor's Office for information. Be sure you understand and follow the instructions. A missed deadline or incorrect filing can cause an appeal to be dismissed.

A written objection should be filed with the Assessor's Office stating the reason(s) for the disagreement as well as the taxpayer's opinion of market value or the reason the taxpayer believes the notice is in error and attach any evidence the taxpayer feels should be considered, such as recent appraisal, income and expenses, etc. The review process will continue and may include a phone interview, inspection of the property, review of documents related to the property, and/or request for additional information as well as scheduling an in-office or on-site conference.

Property owners who appeal are encouraged to perform careful research and submit copies of evidence during each step of the appeal process. The burden of proof is on the Taxpayer to present evidence to show cause why the record should be changed.

Remember, State law requires that you must pay 80% of tax generated on the Assessment Notice if it appears that the appeal will not be settled by December 31 of the tax year in question.

After the field review has been completed, the Assessor's Office will notify the taxpayer in writing of the decision. If you still disagree with the finding, you have **thirty (30) days** from the date of the notice, to file a written appeal with the County Board of Assessment Appeals, a panel of private citizens which serve as the final local authority in such appeals. If you disagree with the County Board of Assessment Appeals, you may appeal to the Administrative Law Judge Division.