

ASSESSMENT APPEAL **RETURN BY SEPTEMBER 1**ST

Parcel Number		
Name	Phone	
Mailing Address		
	eal?	
Please list similar properties you considue sold property that is similar in size, local	der being comparable to yours. A comparable property is a recently ation and amenities.	
	ently appraised by a qualified Appraiser within the last six months? (ĮĮ.

An appeal by an individual taxpayer must be filed by the legal or equitable owner of the property; an attorney representing the legal or equitable owner; or an individual possessing a valid Power of Attorney (copy must be attached). One of the above referenced must be present at the appeal hearing.

An appeal by a limited liability company (LLC), corporation or partnership must be filed by an attorney and the attorney must be present at the appeal hearing.

Any person or representative who fails to appear for a hearing at the appointed time shall be presumed to have abandoned the appeal. Purdon Statue #5349 Section D.

Your appeal will be reviewed by the County Assessor on an informal basis. If we can resolve the differences and arrive at a fair market value that is uniform with similar properties, we will adjust the assessed value accordingly. If we cannot, we will then schedule a formal hearing before the Board of Assessment.

Certain rules and regulations of procedure must be followed in presenting your appeal at a formal hearing. These are as follows:

- 1. Testimony regarding taxes, tax increases, percentage of assessment increases, financial ability to pay and related complaints will not be permitted. The sole matter at issue is the value (assessment) of the property.
- 2. In the case of an assessment, which includes both land and building values, testimony will be accepted concerning the total value only. The Board will not consider the appeal of either land or building as separated from the total.
- 3. If you allege that the market value is excessive, you must be prepared to document your opinion by accepted, appraisal processes, i.e. cost, market and/or income approaches. A professionally prepared appraisal, no more than 6 months old and for the sole purpose of an assessment appeal, will be acceptable in lieu of the information. If you allege that a certain nuisance or other factor is adversely affecting value in your area, you must be prepared to document the impact of this problem through use of market sales.
- 4. If your appeal is based upon comparison to other property, you must be prepared to submit a list of comparison properties that have recently sold to the Board. No more than three comparisons will be permitted. The information should be submitted in writing, five copies, and include the specifications of the properties being compared. If you fail to provide this information, it will not be researched for you at the hearing. You must perform your research prior to that time. Assessment Office records are available for this purpose.
- 5. The Board will allow approximately 15 minutes for your appeal. If your appeal involves multiple or commercial, industrial, etc. properties, additional time may be allotted. The volume of appeals being heard may at times cause delays. You should therefore allow sufficient additional time in the event the Board is behind schedule.
- 6. Any written presentation must be in a minimum of five copies. All evidence must be presented at the hearing. The Board will not continue your appeal beyond this hearing date for the purpose of accepting additional information or evidence.

CERTIFICATE OF APPEAL

I/we hereby declare my/our intention to appeal the assessments described in the foregoing and I/we hereby certify that the statements made by me/us in connection thereto are true and correct and that this appeal is made in good faith.

Signature_	<u>Date</u>