**PROPERTY ASSESSMENT APPEAL CHECKLIST**

**HOW TO AVOID COMMON MISTAKES**

File the appeal ***on or before April 1*** of the current tax year, with service to the Tax Board, Municipal

Assessor and the Municipal Clerk. In a taxing district where a municipal-wide revaluation or municipal-

wide reassessment has been implemented the appeal filing deadline is extended to May 1.

When filing your appeal using the paper appeal form, use blue or black ink when completing the appeal.

Be sure all information is legible and complete.

When completing the petition of appeal form, enter **FIRST NAME *FIRST*.**

Include filing fee with submission to Tax Board. See Instructions #4.

Be sure to sign and date the Petition of Appeal.

Include a copy of the “Notice of Disallowance” if you are appealing an item under Section III of the appeal.

A separate appeal ***MUST*** be filed for each taxed parcel.

While the sale of the property under appeal is evidential, the true market value must be supported by a minimum of three (3) and a maximum of five (5) comparable sales.

If not submitted at the time of filing, all supporting documentation ***MUST*** be submitted to the Tax Board, the Municipal Assessor, and the Municipal Clerk at least seven (7) days prior to the ***initial*** hearing date assigned, or you will be barred from presenting your evidence at the time of your hearing.

The comparable sales that you submit as evidence of true market value must support the valuation of your property as of October 1st of the ***YEAR PRIOR*** to the current appeal year. (ex. If you are filing your appeal in 2020—the comparable sales you need to provide will be from October 1, 2018—October 1, 2019 and must be between a willing seller and a willing buyer.)

**BE AWARE OF COMMON MISUNDERSTANDINGS**

Taxes cannot be appealed, as they are a result of the budget process.

Comparable assessments are not acceptable as evidence of value.

The total assessment is under appeal, the land and improvement components cannot be individually appealed.

There is a presumption of correctness regarding the present assessment. The property owner appealing the assessment, through the presentation of sufficient evidence of true market value, must overcome this presumption to achieve a change in the assessment.

**WHAT TO EXPECT AT A PROPERTY ASSESSMENT APPEAL HEARING**

The assessment appeal process provides a *check and balance* procedure in the overall assessment process. It aids in furthering the statutory directive of assessing “according to the same standard of practice”. This guide has been created to assist you. It is recommended that you treat the review of its contents as the first step in that process. Should you decide to appeal your property tax assessment, the material below provides you with what to expect relating to a property assessment appeal hearing.

**NOTIFICATION:**

 To comply with the 10-day notification requirements, hearing notices will be mailed to all parties involved at least 13 days prior to the scheduled hearing date. The hearing notice will inform you of the location, date, and time of your hearing.

**PRIOR TO HEARING:**

 Among other rules, found later in this guide, the Tax Board requires that evidence in support of the appeal must be submitted no later than seven (7 ) calendar days prior to the hearing if not included with the petition of appeal (see additional information later in this guide).

**AT THE HEARING:**

 When your property is called you will be asked to come forward where you will be sworn-in prior to providing testimony.

 You will then be asked to “state the reasons for your appeal” at which time you can summarize your position, based on the evidence exchanged 7 days prior to the hearing.

 Once you have completed the delivery of your presentation the municipality will have the opportunity to cross-examine your, or your representative’s, presentation of the evidence.

 The municipality will then present its evidence following which you will have the opportunity to cross-examine their presentation.

  Thereafter, the Tax Board Commissioner may request additional information or clarification of facts presented. This will complete the hearing and a judgment, reflecting the Tax Board’s decision on the matter, should be sent to your attention in July. If you disagree with the judgment issued, you have the right to appeal to the State Tax Court by filing a complaint with the Tax Court Management Office within forty-five (45) days from the date of service of the judgment (date of mailing).

**IMPORTANT HEARING ROOM RULES:**

  To ensure the receipt of testimony, during the hearing, all questions and answers must be directed to the Tax Board Commissioner and the audience is asked to remain courteous and quiet while all testimony is being delivered.

  No cell phones are permitted on in the hearing room.