## APPEAL PROCESS

## **BOARD OF TAX ASSESSORS (BTA)**

PROPERTY OWNER IS MAILED A CHANGE OF ASSESSMENT NOTICE

PROPERTY OWNER FILES WRITTEN APPEAL WITHIN 45 DAYS OF DATED NOTICE. APPEAL MUST INDICATE IF OWNER CHOOSES ARBITRATION OR BINDING ARBITRATION IN LIEU OF BOE. (IF TAXPAYER CHOOSES BINDING ARBITRATION, SKIP TO THE BINDING ARBITRATION SECTION BELOW)

BTA ACKNOWLEDGES RECEIPT OF APPEAL AND FURNISHES VALUE REVIEW WORKSHEET TO BE COMPLETED BY THE OWNER (OPTIONAL) AND RETURNED WITHIN 15 DAYS

STAFF APPRAISER REVIEWS PROPERTY VALUE AND ANY OWNER CONCERNS MENTIONED IN LETTER OF APPEAL

BTA REVIEWS APPEAL, RENDERS DECISION AND NOTIFIES PROPERTY OWNER IN WRITING WITHIN 180 DAYS

IF BTA CHANGES THE VALUE, THE PROPERTY OWNER (IF DISSATISFIED) MAY APPEAL TO BOARD OF EQUALIZATION (BOE) WITHIN 21 DAYS AFTER NOTIFICATION

IF BTA DOES NOT CHANGE VALUE, APPEAL IS AUTOMATICALLY FORWARDED TO BOE OR TO ARBITRATION IF REQUSTED BY OWNER IN LETTER OF APPEAL

## BOARDS OF EQUALIZA-TION (BOE)

PROPERTY OWNER MAY APPEAL TAXABILITY, UNIFORMITY, OR VALUE

PROPERTY OWNER AND/OR AUTHORIZED AGENT MAY APPEAR TO PRESENT CASE (LETTER OF AUTHORIZATION MUST BE PROVIDED BY AGENT BEFORE HEARING)

PROPERTY OWNER NOTIFIED IN WRITING OF BOE DECISION

PROPERTY OWNER MAY APPEAL TO SUPERIOR COURT WITHIN 30 DAYS OF BOE DECISION

## ARBITRATION

MAY BE SELECTED BY THE PROPERTY OWNER IN LIEU OF BOE (THIS REQUEST MUST BE SUBMITTED WITHIN 45 DAYS OF THE DATE OF THE CHANGE OF ASSESSMENT NOTICE)

COST OF ARBITRATION IS SPLIT BETWEEN APPEL-LANT AND TAX ASSESSORS

DECISION CAN BE AP-PEALED TO SUPERIOR COURT BY EITHER PARTY

# BINDING ARBITRATION (Real Property Valuation Only)

MAY BE SELECTED BY THE PROPERTY OWNER IN LIEU OF BOE OR NON BINDING ARBITRATION. (THIS REQUEST MUST BE SUBMITTED WITHIN 45 DAYS OF THE DATE OF THE CHANGE OF ASSESSMENT NOTICE)

WITHIN 30 DAYS OF RECEIVING THE TAXPAYER'S CERTIFIED APPRAISAL, THE BTA MUST ACCEPT THE TAXPAYER'S APPRAISAL VALUE OR CERTIFY THE APPEAL TO THE CLERK OF SUPERIOR COURT.

WITHIN 15 DAYS OF FILING WITH THE CLERK, THE JUDGE SHALL ISSUE AN ORDER AUTHORIZING ARBITRATION.

WITHIN 30 DAYS, THE ARBITRATOR SCHEDULES HEARING.

BY WRITTEN CONSENT OF BOTH PARTIES, THE ARBITRATION MAY BE WAIVED AT ANY TIME DURING THIS PROCESS.

WITHIN 30 DAYS OF THE HEARING, THE ARBITRATOR SHALL RENDER DECISION. (Must choose between the Taxpayer's Value or the BTA Value)

THE "LOSER" MUST PAY THE COST OF THE ARBITRATOR.

THE DECISION OF THE ARBITRATOR IS FINAL.

#### SUPERIOR COURT

THE APPEAL TO SUPERIOR COURT IS A JURY TRIAL AND APPELLANT MAY WISH TO CONSIDER ENGAGING AN ATTORNEY

APPEAL MUST BE FILED WITH THE BOARD OF TAX ASSESSORS BY THE OWNER OR HIS/HER ATTORNEY

APPELLANT PAYS FILING FEE