

**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 REQUESTED BY OWNER IN LETTER OF APPEAL

