



Assessment Appeals Process

Per Statute 7-38-22;

Protesting values, classification, allocation of values and denial of exemption determined by the division.

- A. A property owner may protest the value or classification determined by the division for his property for property taxation purposes or the division's allocation of value of his property to a particular governmental unit or the denial of a claim for an exemption by filing a petition with the director. Filing a petition in accordance with this section entitles a property owner to a hearing on his protest.
- B. Petitions shall:
 - (1) Be filed with the division no later than thirty days after the mailing by the division of the notice of valuation;
 - (2) State the property owner's name and address and the description of the property.
 - (3) State why the property owner believes the value, classification, the allocation of value or denial of an exemption is incorrect and what he believes the correct value, classification, allocation of value or exemption to be;
 - (4) State the value, classification, allocation of value or exemption that is not in controversy; and
 - (5) Contain such other information as the division may be regulation require.
- C. The division shall notify the property owner by certified mail of the date, time and place he may appear before the director to support his petition. The notice shall be mailed at least 15 days prior to the scheduled hearing date.
- D. The director may provide for an informal conference on the protest before the hearing.

Notices of Value are mailed out every April. The protest period is every April for a period of 30 days. Protest forms are available during the month of April on our website under 'Assessor Forms'. The forms can also be obtained from the Assessor's Office. If you have questions, please feel free to contact the Assessor's Office at 505-866-2065.