

PROPERTY ASSESSMENT APPEAL PROCEDURES



OFFICE OF CITY ASSESSOR

Property Assessment Appeal Procedures

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Property Assessment Appeal Procedures

IMPORTANT DATES

Assessment Registers will be on display	April 01
Appeal Filing Deadline (Annual Appeals)	April 30
*USPAP Summary Appraisal Report Deadline (if required) (Commercial/Industrial & Special Purpose Properties Only)	May 30

Supplemental Bills (3/4 year)	Oct 01
Appeal Filing Deadline (Supplemental Bills)	Oct 30
*USPAP Self-Contained Appraisal Report Deadline (if required) (Commercial/Industrial & Special Purpose Properties Only)	Nov 30

Supplemental Bill (1/2 year)	Jan 01
Appeal Filing Deadline (Supplemental Bills)	Jan 30
*USPAP Self-Contained Appraisal Report Deadline (if required) (Commercial/Industrial & Special Purpose Properties Only)	Mar 02

Supplemental Bills (1/4 year)	Apr 01
Appeal Filing Deadline (Supplemental Bills)	Apr 30
*USPAP Self-Contained Appraisal Report Deadline (if required) (Commercial/Industrial & Special Purpose Properties Only)	May 30

* Sixty (60) days additional, if needed. Appeal Cases will not be heard by the Board of Assessment Appeals, until a USPAP Appraisal is submitted and reviewed by the City Assessor.

Property Assessment Appeal Procedures

Appeals are due within thirty (30) days of notification of value. The appeal deadlines mentioned on the previous page are definite, unless otherwise stated. If the appeal deadline falls on a Saturday or Sunday, the appeal date will automatically become the Monday following.

Appeals by Mail:

If you choose to mail a written request, you may elect to complete an appeal form and mail it to the City of Dover Assessor's Office at P.O. Box 475 Dover DE 19903 or 5 E. Reed St. Dover DE 19901.

To preserve your right to appeal, your mailed appeal form **MUST** be in the Assessor's Office no later than the deadlines listed on the previous page by 5:00 PM (unless otherwise noted). Postmark will not be accepted.

Protests in Person:

If you choose to present oral or written objections to the Assessor in person, you may elect to complete the Appeal form. Our office is located at 5 E. Reed St. Dover, DE. Please call to make an appointment with the Assessor.

To preserve your right to appeal, you **MUST** appear in the Assessor's Office on or before the deadline listed on the previous page.

After these dates, your right to appeal is lost, for this upcoming Billing Cycle. Your next right to appeal is the following April.

Property Assessment Appeal Procedures

Appeal Stages

1. Informal Appeal (Assessor's Determination)

The assessor will review all documents that have been presented and make a decision as to whether a change in value is warranted. If the Assessment Register has not been finalized or this is an appeal of a supplemental assessment, the Assessor will make all necessary valuation changes and inform the Council via the monthly report any additions/deletions to the assessed Value. If this value has been posted in the Assessment Register, and the appellant and assessor agree upon a value, the appellant will be asked to sign a stipulation of value, agreed upon by the Assessor and the appellant. This stipulation form will be forwarded to the next level of appeal for approval. If there cannot be an agreement of value between the appellant and the assessor, the appeal will be forwarded to the next level of appeal. All tax payers are urged to provide to the assessor information about his/her appeal prior to the informal hearing in order for the assessor to have an opportunity to respond and adjust values (if necessary) before the meeting, possibly resolving the appeal.

2. Formal Appeal (Board of Assessment Appeal)

The board is comprised of three (3) to five (5) local residents, who act as impartial referees between the appellant and the assessor. Their duty is to hear all of the disputes presented by the appellant and the assessor and decide on the evidence before them.

Commercial/Industrial Property should refer to Tax Policy #3 for further instruction.

Appellants entitled to a Formal Appeal:

- a. If the appellant and the assessor have come to an agreement and a stipulation form has been signed, the appellant's appeal will be forwarded to the Board of Assessment Appeal for approval.
- b. If the appellant and the assessor could not come to an agreement of value, the appeal will be forwarded to the Board of Assessment Appeal for review.

The appellant will be notified by certified mail, in advance, of the date, time and location of the hearing.

Retaining an attorney or other professional representative is not necessary however a property owner can have a representative if it is desired. If a representative is desired, written authorization from the property owner, which details the professional capacity of the representative, and it must also disclose any personal interests the representative may have in the outcome of the appeal; including any contingency fee arrangements. If the representative is an attorney, any contingency fee does **not** have to be disclosed.

A decision will not be immediately made by the Board in the presence of the appellant. The appellant will be notified by certified mail of the Board's decision.

If the Board's decision is favorable to the appellant, the appeal is complete and no other action is necessary.

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3. Final Appeal (Superior Court)

If the appellant is dissatisfied with the ruling of the Board of Assessment Appeals and wishes to pursue his/her appeal further, he/she must file an appeal with the Superior Court of Kent County within thirty (30) days of notification of the Board of Assessment Appeals decision.

Exemptions

All property owners requesting an exemption of their property tax must complete and file with the Assessor's Office an Exemption Request Form. These requests will be forwarded directly to the Board of Assessment Appeals unless it falls under one of the below mentioned entities:

Property owned by the United States;

Property owned by Kent County;

Property owned by the State of Delaware;

Property owned by the City of Dover;

Property owned by churches, used for religious purposes only, must have no profitable gain;

Property owned by the Hospital; must have no profitable gain.

The above mentioned entities are entitled to an exemption without Board Approval; and shall be granted upon the deed being filed with the Assessor's Office. (Per City Ordinance Sec 102-182 – Authority to exempt real property from taxation)

Property Assessment Appeal Procedures

Helpful Information/Documentation to Provide

All information pertaining to market value should relate to the value as of the last revaluation date.

- Appraisals of the property
- Comparable Sales of other like property
- Photographs
- Statements of Income and Expenses for Incoming Producing Companies
- Replacement or Reproduction Costs

Dismissals of Appeals

Appeals that have already been appealed during the revaluation cycle will be dismissed unless evidence of change to the property or new evidence is presented.

An appeal will be denied if the property owner has been asked to present information by the Assessor or the Board, but fails to do so.

An appeal will be denied if a commercial/industrial property required to submit an Income and Expense Report fails to do so.

An appeal will be dismissed if there is a delinquent balance due. (If taxes are paid, the appeal will be allowed – if paid by appeal deadline)

Appeals for prior years are not allowed and will therefore be dismissed.

Inadmissible Evidence

Some facts are related to taxes but are unrelated to property value. To avoid obscuring the issue of assessed values, some data is inadmissible.

1. Assessed Values of properties that are not comparable.
2. The amount of the tax bill. (*while taxes are computed on the basis of value, they are not evidence of value*)
3. Prior year's assessments. (*each year's assessment is separately considered on its own merits*)
4. Increases in assessed value between years. (*the correctness of the current assessment is the question, not prior years*)

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Forms

Forms and Tax Policy # 3 can be found at:

www.cityofdover.com

The forms may also be found at the City of Dover Assessor's Office, located at 5 E. Reed St. (Weyandt Hall)

City of Dover
Board of Assessment Appeals

ASSESSMENT APPEAL POLICY

Policy # 3
Date Approved November 13, 2006

Title: Presumption of Correct Assessment - Commercial/Industrial/Income Producing Properties

Presentation:

Due to the complex nature of all Income Producing Property Appeals, it is important that the Board of Assessment Appeals establish rules and procedures for applicants to submit and present evidence of valuation for all tax hearings. Additionally, the City Assessor will provide advice and guidance to the Board on technical appraisal/assessment issues for each case heard.

Below are the fundamental issues that must be understood in order for the Board to render a fair and equitable decision to both the taxpayer and the City of Dover:

1. The Board and the Office of City Assessor operates under the assumption that the assessment is correct and the burden of proof shall be on the applicant to show that the assessment is not correct.
2. The Board and the Office of City Assessor execute their respective duties and responsibilities consistent with the laws of the State of Delaware and the City of Dover's Charter and related Tax Ordinances.
3. The professional standards of appraisal and assessment are of those of the International Association of Assessing Officers (IAAO) , the Appraisal Institute (AI) and the Uniform Standards of Professional Appraisal Practices (USPAP) dated July 2006, of the Appraisal Foundation, as authorized by the United States Congress, as the source of Appraisal Standards and Appraiser Qualifications.
4. All commercial/industrial/income producing property appeals shall have, as the basis of their evidence, a summary appraisal report prepared and submitted for Ad Valorem tax relief, and must be in compliance with the aforementioned USPAP standards.
5. All appraisals submitted for Property Tax Appeal hearings shall name the City Assessor and the Board of Assessment Appeals as the "intended users".¹

Policy # 3, Continued

¹USPAP

Recommended Procedures for the Processing of all Commercial/Industrial/Income Producing Property Appeals:

1. All appraisers submitting appraisals for the purpose of a Commercial/Industrial/Income Producing property for an Ad Valorem Tax Appeal, shall be:
 - a. "A Certified General Real Estate Appraiser" .
 - b. Must have a current license issued by the Delaware Council on Real Estate Appraisers, " a letter of good standing" and a copy of the certification/licenses for each State in which the Appraiser is certified or licensed.

All out of state appraisers, not certified with the State of Delaware, shall obtain a "temporary practice permit" to perform appraisals in the State of Delaware, in accordance with the following:

 1. The assignment is an engagement by a client to appraise one or more properties within the City of Dover, State of Delaware.
 2. The appraiser must be licensed or certified in another State.
 3. The appraiser's business in Delaware is of a temporary nature.
 4. The "appraiser's approval certificate" by the Delaware Council on Real Estate Appraisers must be submitted with the appraisal(s).
 - c. The appraiser shall not have any pending complaints, sanctions or adjudications against his/her license with the State of Delaware or any other State wherein they have been licensed.
2. Summary appraisals, that meet USPAP standards, shall be submitted thirty (30) days after the appeal deadline date.
3. Applicants must submit six (6) copies of the summary appraisal report for each separate application under appeal.
4. Certified Appraisers shall be present and give oral testimony of the evidence contained in their respective summary appraisal reports.
5. Each applicant shall be allowed no more that thirty minutes time to give testimony. A spokesman is to be acknowledged and identified by the Chairman of the Board of Assessment Appeals at the beginning of the hearing.
6. The City Assessor may prepare a technical appraisal review and/or questions predicated upon USPAP and IAAO Standards for each member of the committee to be utilized when questioning the certified appraiser. These questions will be of a technical nature and will assist the Board in judging the credibility and veracity of the appraisal reports.
7. After hearing the testimony of the applicant(s), the Board shall take the matter under advisement with the City Assessor. Thereafter, the Board shall render a written decision within sixty (60) days of the hearing to the applicant.