

**Board of Supervisors
Property Assessment Appeal Form
Tax Year 20 _____**

Date: _____ Parcel Number: _____

Taken By: _____ PPIN Number: _____

Owners Name: _____ Telephone Number: _____

Property Address: _____ Mailing Address: _____

City State Zip City State Zip

e-mail address: _____

Owner's Estimate of Value

Assessor's Recorded Value

Land Value: _____ Land Value: _____

Improvement Value: _____ Improvement Value: _____

Total Value: _____ Total Value: _____

There are three approaches to value of all property: the market, the cost, and (with commercial property) the income. The following information is requested: any appraisals that have been completed on the subject property in the past three years; any sales of comparable property in the area; a cost work-up on the subject property; in the case of commercial property, the last two years of income and expenses on the subject property. In order to produce the best review of the subject property, the above requested information is needed.

I hereby certify and affirm to the best of my knowledge that the above given information is true and correct and that I have not misrepresented the facts as I know them to be. It has been stated to me that any misrepresentation of the facts will void my appeal.

Signature of the owner or designated agent

Signature of person taking request

If signed by anyone other than self or spouse, attach a copy of authority. **Section 27-33-31(0)**

Appraisers Use Only

Notes/Action Taken

Please see reverse for laws governing this process.

06/2010

§ 27-35-93. Objections must be filed or assessment to stand.

A person who is dissatisfied with the assessment may, at the August meeting, present objections thereto in writing which shall be filed by the clerk and docketed and preserved with the roll. All persons who fail to file objections shall be concluded by the assessment and precluded from questioning its validity after its final approval by the board of supervisors or by operation of law, except minors and persons non compos mentis.

Sources: Codes, Hemingway's 1921 Supp. § 7769e1; 1930, § 3166; 1942, § 9790; Laws, 1920, ch. 323.

§ 27-35-89. Objections to assessments generally.

(1) The board of supervisors of each county shall hold a meeting at the courthouse, or at the chancery clerk's office in counties where the chancery clerk's office is in a building separate from the courthouse, on the first Monday of August, to hear objections to the assessment. The board shall examine the assessment rolls, and hear and determine all exceptions thereto, and shall sit from day to day until the same shall have been disposed of, and all proper corrections made, or may take objections under advisement as provided in subsection (2) of this section. The board shall equalize the assessment and may increase or diminish the valuation of any property, so that property of the same value shall be assessed for an equal sum. Where an individual assessment has been increased immediate notice in writing shall be sent by mail to the person whose assessment is increased by the clerk of the board of supervisors. At the said meeting the board shall have the power to change erroneous assessments or to add omitted property but any person affected by such action shall have notice as next above provided. If the board adjourn before considering objections filed, such objections shall be heard at the next regular meeting of the board.

(2) The board of supervisors may take an objection under advisement to allow the taxpayer or his designee, the tax assessor or the board to compile information relating to the objection; however, the board shall enter an order on the objection on or before the first Monday of September.

Sources: Codes, Hemingway's 1921 Supp. § 7769d1; 1930, § 3165; 1942, § 9789; Laws, 1920, ch. 323; Laws, 1989, ch. 338, § 1, eff from and after July 1, 1989.