

The Appeals Process

Board of Assessment Review

- Three to five members
- BAR selects the Chairman
- Must be resident of muni
- Rotating/staggered terms
- Knowledgeable of local market
- Sets Time and Place
- Assessor Must Attend Grievance Day



What The BAR Can Do

- Leave original assessment alone
- Reduce assessment to property owners estimate
- Determine how much to lower it
- Strike the property from the roll

What The BAR Can Not Do

- May not raise an assessment that is grieved
- Can not lower assessment to less than what was requested by the property owner

Reasons for Grievance

- Unequal
- Excessive
- Illegal
- Misclassification

What You Can NOT Grieve

Taxes

Taxes

Taxes!

GRIEVANCE DAY – May 23, 2023

- Talk to the Assessor or the Assessment Staff. Informal meetings begin April 17, 2023. If you desire an Informal meeting, call our office at 394-1120 x2237 or x2238
- Grievance Day
 - The grievance form must be in on Grievance Day – postmarks don't count!
 - Don't wait until the 11th hour to come in and file – you **should** do some homework.
 - Don't get bogged down in excessive details: 3-5 comparisons are sufficient
 - Bring pictures!
 - Do you have a recent appraisal?
 - It's not the function of the BAR to defend the Assessor, the assessment, or to explain how the assessment was determined; rather, Grievance Day is an opportunity for the property owner to present information to the BAR that supports their position for a lower assessment or reinstatement of an exemption.



Final Roll

- Published on or before July 1st each year (usually)
- Subject to judicial review
 - Small Claims Assessment Review (SCAR)
 - Certiorari in State Supreme Court

Small Claims Assessment Review (SCAR)

- One, two or three family, owner-occupied residence.
- Lot too small to build on per local code.
- Must have filed with the BAR.
- File SCAR within 30 days.
- Usually defended by the Assessor.
- All others go to Certiorari.