

# Appeal Processing/Hearing Fees

Persons filing appeals at the State Board of Equalization must now pay a fee to defray part of the cost of processing and hearing property tax appeals at the state level. Part of the fee (up to \$9) is for the cost of processing appeals and is nonrefundable. The remainder is for the cost of hearing appeals and is refundable to the extent the appeal is successful or resolved without a hearing. The fee is proportionate to the value of the property under appeal as follows:

Property value	Fee
Less than \$100,000	\$22.00
\$100,000 - less than \$250,000	\$28.00
\$250,000 - less than \$400,000	\$37.00
\$400,000 or more	\$67.00

We are required to maintain separate files for each assessable parcel, and therefore *the fee is due for each parcel included in your appeal*. We may refund the hearing portion of the fee later if we determine that multiple parcels can be considered one property for purposes of the appeal hearing. Using the table above, please remit a check or money order payable to the Comptroller of the Treasury when you file your appeal.

An additional hearing fee will be due from persons appealing to the second level of appeal (Assessment Appeals Commission), and the hearing fee will only be for the hearing portion of the appeal based on the total appraisal from the county. No additional filing fee is due, and the person filing the appeal will be billed for this amount.

## Assessment Appeals Commission Hearing Fees:

Property value	Fee
Less than \$100,000	\$15.00
\$100,000 - less than \$250,000	\$21.00
\$250,000 - less than \$400,000	\$30.00
\$400,000 or more	\$60.00

The following persons are exempt from this fee: 1) Indigent persons -- to claim indigency file a Uniform Civil Affidavit of Indigency obtainable from your local court clerk or this office; 2) Elderly persons -- you must be 65 years of age or older and your appeal must relate to your principal residence having a value not in excess of \$150,000 (return this form with your name and date of birth).

In order to appeal to this office, you generally must have appealed your assessment first to your county board of equalization, and then filed your appeal form in this office by August 1 of the tax year under appeal, or within 45 days after the date the county board of equalization sent you notice of its action. If you did not appeal first to the county board, or if your appeal to this office is filed late, you are entitled to show reasonable cause justifying acceptance of the appeal, but only if you request to do so by March 1 following the tax year. Please send a written explanation with any appeal which is filed late or without a prior county board appeal.

We will schedule hearings as soon as possible and you will be notified of the time and place of the hearing of your appeal. IF YOU WANT US TO ACKNOWLEDGE RECEIPT OF YOUR APPEAL, PLEASE INCLUDE A STAMPED, SELF-ADDRESSED ENVELOPE WITH YOUR APPEAL FORM.