

Board of Assessment Appeals Application Information

Please complete all sections. The entire application must be filed with the Assessor no later than
February 20, 2024.

In order to assist you in your appearance before the BAA, you might consider bringing supporting information with you to your hearing. Examples are included in each section below.

- **Real Estate**

Assessments are based upon market values as of **October 1, 2021.**

In order for the BAA to make an informed decision of the property being appealed, applicants shall submit information necessary to substantiate an assessment adjustment, ie: including but not limited to an appraisal of the property, survey maps pertaining to acreage and topography, matrix, photos etc. Documentation submitted should reflect the assessment date of **October 1, 2021.**

- **Personal Property**

Assessments of all personal property accounts are as of **October 1, 2023**

To assist the BAA in making an informed decision regarding the personal property being appealed, applicants shall submit information necessary to substantiate an assessment adjustment. ie: including but not limited to itemized listing of all assets – noting original cost and date acquired; page 1 of recently filed Federal Tax return, Form 4562 (depreciation), Schedule L (balance sheet); General Ledger and location fixed asset records; detailed Depreciation and or Fixed Asset schedules showing original cost and acquisition year, including Section 179 property; detailing listing of fixed assets recorded as leasehold or building improvements; listing of all leased equipment (either contract or capital lease); schedule of Other Deductions.

- **Motor Vehicles**

Appeals may be made on the 2022 MV Supplemental accounts

To assist the BAA in making an informed decision for all vehicles, applicants shall submit information necessary to substantiate an assessment adjustment based on the condition, mileage or value of that vehicle as of 10/1/2022 for the 2022 MV Supplemental Grand List.

- **Important**

Please note if you, the owner of record will not be appearing in person before the Board, an **authorization letter is required.** The letter shall state that you (owner) hereby give your permission for person or persons to act on your behalf at the informal hearing. The letter shall also identify the individual(s) name representing you and the location or description of the property being appealed.