

TAXPAYER INFORMATION FOR ABATEMENT APPEAL PROCEDURE

A. WHO MAY FILE AN APPLICATION?

- 1) THE ASSESSED OR SUBSEQUENT (ACQUIRING TITLE AFTER DECEMBER 31), OWNER OF THE PROPERTY.
- 2) THE OWNER'S ADMINISTRATOR OR EXECUTOR.
- 3) A TENANT PAYING RENT WHO IS OBLIGATED TO PAY MORE THAN ONE-HALF OF THE TAX.
- 4) A PERSON OWNING OR HAVING INTEREST IN OR POSSESSION OF THE PROPERTY
- 5) A MORTGAGEE IF THE ASSESSED OWNER HAS NOT APPLIED.

IN SOME CASES, YOU MUST PAY ALL OR A PORTION OF THE TAX BEFORE YOU CAN FILE. THE OWNER, OR MEMBER OF THE FAMILY WITH WRITTEN AUTHORITY, IN THE EVENT THE OWNER CANNOT ATTEND, OR AN ATTORNEY REPRESENTING THE OWNER, MAY BE PRESENT AT THE HEARING. IF SIGNED BY AN AGENT ATTACH A COPY OF WRITTEN AUTHORIZATION TO SIGN ON BEHALF OF TAXPAYER.

B. WHEN AND WHERE APPLICATION MUST BE FILED?

YOUR APPLICATION MUST BE FILED WITH THE ASSESSOR'S OFFICE ON OR BEFORE 90 DAYS BEGINNING WITH THE FIRST INSTALLMENT PAYMENT ON THE ACTUAL TAX BILL MAILED FOR THE FISCAL YEAR DUE. THE ACTUAL TAX BILLS ARE THOSE ISSUED AFTER THE TAX RATE IS SET. APPLICATIONS FILED FOR OMITTED, REVISED OR REASSESSED TAXES, MUST BE FILED WITHIN 90 DAYS OF THE DATE OF THE REVISED TAX BILL FOR THOSE TAXES MAILED.

C. PAYMENT OF TAX.

TO AVOID ANY LOSS OF RIGHTS OR ADDITIONAL CHARGES, YOU SHOULD PAY THE TAX AS ASSESSED. IF ABATEMENT IS GRANTED AND YOU HAVE ALREADY PAID THE ENTIRE YEAR'S TAX AS ABATED, YOU WILL RECEIVE A REFUND OF ANY OVERPAYMENT.

THESE DEADLINES CANNOT BE EXTENDED OR WAIVED BY THE ASSESSOR FOR ANY REASON. IF YOUR APPLICATION IS NOT FILED TIMELY, YOU LOSE ALL RIGHTS TO ABATEMENT AND THE ASSESSOR CANNOT BY LAW GRANT YOU ONE. AN APPLICATION IS FILED WHEN RECEIVED BY THE ASSESSOR.

DISPOSITION OF APPLICATION (ASSESSOR'S USE ONLY)

DATE RECEIVED _____

REQUEST FOR HEARING BEFORE THE BOARD OF ASSESSMENT REVIEW:

___ YES ___ NO

HEARING DATE _____

DISPOSITION: _____

CHAIRMAN OF THE BOARD _____

DATE _____