



KENT COUNTY BOARD OF ASSESSMENT

STAGES OF A PROPERTY TAX APPEAL IN KENT COUNTY

There are a maximum of three stages in the appeal of property assessments in Kent County. The second and third stages are employed only if the problem could not be resolved in the preceding stage. The appeal process is governed by both state law and Board of Assessment policies. By state law all appeals must be in writing. The initiation of an appeal requires the use of a special form which will be provided by the Board of Assessment upon request. Only the property owner or his or her duly authorized agent (authorization must appear in writing over the property owner's signature) may initiate an appeal. **Payment of the current annual or supplemental tax may be delayed until the appeal is resolved.** Each stage in the process is described as follows:

First Stage: The first stage is informal. The Assessment Supervisor and the appraisal staff will attempt to resolve the question or complaint of the property owner upon receipt of a properly executed appeal form. The form for appeal of the annual assessment must be received in the Board of Assessment office by the January 31 preceding the tax year for which the appeal is filed. Appeals of supplemental increases must be received within 30 days of notification of the increase. The assessment office will inform the property owner in writing of the result of its investigation of the question or complaint.

Second Stage: If the property owner is dissatisfied with the result of the investigation, he or she may request a hearing before the Board of Assessment. This second stage is formal. Requests for hearings before the Board must also be in writing and, for annual appeals, be received in the Board office by the March 15 preceding the tax year for which the appeal was filed, and within 90 days of notification of a supplemental increase to the assessment for supplemental appeals. There are specific evidential and procedural requirements which must be met in order for a hearing before the Board to proceed. The property owner will be informed in writing of all such requirements upon receipt of his or her request for a hearing.

Third Stage: If the property owner is dissatisfied with the ruling of the Board of Assessment and wishes to proceed further, he or she must file an appeal with the Superior Court of Kent County within 30 days of notification of the Board's ruling. Appeals to Superior Court are the third and last stage of the appeal process, as the decision of the Court is final. Before proceeding to Superior Court with an appeal, the Board of Assessment urges each appellant to become familiar with Section 8312 of Title Nine of the Delaware Code and to discuss his or her case with legal counsel in light of this statute

The Board of Assessment staff stands ready to assist you with the completion of required forms or at any other point in the appeal process.



**KENT COUNTY BOARD OF ASSESSMENT
APPLICATION FOR APPEAL OF ANNUAL ASSESSMENT**

I hereby request that the Kent County Board of Assessment investigate the basis for my appeal of the current assessment of my property. The basis for the appeal and the property are identified and described below. I understand that this form, satisfactorily completed, must be received in the Board office in Room 215, 555 Bay Road, Dover, DE 19901 by the January 31st preceding the tax year for which the appeal is filed. I understand that I will be notified of the result of the initial investigation of my appeal on or before the March 1st following, and that any change to the assessment resulting from this investigation will become effective as of the June 1st following. I understand that an interior inspection of my property may be required, at the discretion of the Board of Assessment, as part of the investigation and I grant permission for such inspection to take place at a mutually convenient time. I understand that if I am dissatisfied with the results of this investigation, I may request a formal hearing before the Board of Assessment and that such request must be in writing and received by the Board on or before the March 15th preceding the tax year for which the appeal is filed. Finally, I understand that my initiation of this appeal and investigation may result in changes to my assessment that are not related to the basis of my appeal and that the total of all changes may produce any of the following:

NO CHANGE TO THE ASSESSMENT OF MY PROPERTY
A DECREASE TO THE ASSESSMENT OF MY PROPERTY
AN INCREASE TO THE ASSESSMENT OF MY PROPERTY

Name(s) of Property Owner(s) _____

Property Identification No. _____

Street address of property _____

Type of property _____

Basis for appeal (must be completed for appeal to be processed, use extra sheet if necessary.
Examples of basis: living area miscalculated, similar properties assessed for substantially less than mine, incorrect data used in valuing property, etc.)

Signature of Property Owner

Date

Date Received by BOA

Printed Name of Property Owner

Received by

Telephone No. of Property Owner