

Procedure and Questionnaire for the Abatement Process

- ❖ **Upon receipt of the annual tax bill, property owners may file for abatement of taxes.** Abatements must be in writing, signed by all owners, and include the basis for the appeal. The deadline for filing is **March 1, 2007**.
- ❖ **Obtain a copy of your Property Record Card (PRC).** This record contains all data collected and used in your valuation. You may get a copy of a PRC at the Assessing Office and the Library. **Review the information carefully and list the specific questions or corrections you have.**
- ❖ **Review and answer the following questions:** (Provide plans or exhibits to clarify answers.)
 1. Is your lot size (acreage) correct? (yes/ if no – provide plan.)
 2. Is the total living area correct? (Identify any discrepancy, unfinished areas?)
 3. Is the interior layout described correctly? (i.e. room count, # of bedrooms, bathrooms, finished attic or unfinished basement?)
 4. Are the extra features/outbuildings counted correctly? (I.e. fireplaces, wet bars, accessory kitchens, garages, sheds, in-ground pools, etc...)
- ❖ **If you have a recent appraisal, Certified Market Analysis, or another study that indicates a differing opinion of value, submit a copy of the documentation as evidence.**
- ❖ **If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show: a) what the property was worth (market value) on the assessment date; and b) the property's equalized assessment" exceed the property's market value.¹**
- ❖ **Note – Reasons for abatement may include, but are not limited to:**
 - **Physical errors, in land, building, or outbuildings,**
 - **land was subdivided, taken by eminent domain,**
 - **evidence of overvaluation, supported by sales of similar property,**
 - **disproportionate assessment, supported by listings of comparable property and that the valuation exceeds the overall level of assessment,**
 - **or not responsible for the property taxes – not the property owner.**
- ❖ **A complete re-inspection is necessary to review and resolve most abatement cases.**

¹ BTLA Administrative Rule – Tax 203.09 (a)