

Dear Taxpayer or Representative,

Enclosed you will find the Petition to the Board of Review you requested. Please complete the petition and bring it with you along with your supporting documentation.

Some Helpful Notes

- 1) There are 4 items you may Protest:
  - a. The **ASSESSED VALUE**
  - b. The **TAXABLE VALUE**
  - c. The **CLASSIFICATION**
  - d. The **QUALIFIED AGRICULTURAL EXEMPTION**

## DEFINITIONS

**Assessed Value;** this number represents one half of the assessor's estimate of the market value of your home as of December 31.

**Taxable Value;** your property taxes are calculated from this number. This will increase by the rate of inflation each year. This increase takes place State wide. There are a few circumstances that cause this number to change by something other than rate of inflation. Such as; a transfer of ownership in the previous year; the demolition of a building; the construction of a building; an adjustment due to an error; or an adjustment due to a previous appeal.

**Classification;** this is a category set by the assessor and is not a zoning classification. Generally speaking this may be the highest and best use of the property. In other words, if the property were available for sale on the open market, would it most likely be purchased for residential use, commercial use, industrial use, or agricultural use. The current use of the property may also affect the class. This area contains 7 boxes. Please check the box that you think the property should be classed as. Only check one of these boxes if you are appealing the classification. Otherwise leave them blank.

**Qualified Agricultural Property Exemption;** this exemption allows for a property that is not classed "Agricultural" to receive the same exemption of the 18 mill school tax as property that is classed as "Agricultural" if it is currently being used for agricultural purposes. There is a form that needs to be filed to claim this exemption.

**Owners Estimate of True Cash Value;** this should be your estimate of the value of the property you are appealing. This should be the full market value, not the assessed value which is 50% of the market value.

**Reason For Protest;** Please provide a brief description of the reason you are appealing. Feel free to attach a separate sheet with more information.

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Please be aware that each appeal is limited to 10 minutes so be prepared to state your case and present your evidence to the Board of Review (sale price of your property alone will more than likely result in a denied appeal). You should have an appraisal or a list of comparable properties that have sold supporting your claim of True Cash Value. Once the Board of Review adjourns you will be mailed the results of your appeal. Please do not call for the results.

If you have any questions please feel free to contact us.