



**COMMERCIAL/INDUSTRIAL AND COMMERCIAL/INDUSTRIAL LAND**

**Kent County  
Board of Assessment  
Instructions for filing Commercial/Industrial/Land Appeal**

**FILING DATE (INITIAL\_\_\_\_\_)**

All appeals must be returned to the Board of Assessment Office by 5:00 PM on March 31, or the last working day of March if it falls on a weekend. Postmark **will not** be accepted. Exceptions **cannot** be made.

**SEPARATE APPEALS (INITIAL\_\_\_\_\_)**

Separate appeals must be filed for each parcel.

**FILING OF PETITION (INITIAL\_\_\_\_\_)**

The original petition must be filed with the Kent County Board of Assessment Office.

- (a) A copy must be served upon the Kent County Assessment Office or, in the event of county appeal, served upon the property owner/representative.
- (b) A copy should be retained by the Petitioner.
- (c) Any supporting documents attached to the original petition must also be attached to any copies made.

**REPRESENTATION AT HEARING (INITIAL\_\_\_\_\_)**

- (a) The petitioner must be present at the hearing or be represented by an attorney-at-law admitted to practice in the State of Delaware.
- (b) If the petitioner/representative does not appear at the scheduled hearing, the appeal will be considered withdrawn and denied.

**SUPPORTING PROOF AND PROCEDURES (INITIAL\_\_\_\_\_)**

If you are appealing a change of assessment, you will be required, at the time of filing the petition, to provide evidence from which the Board of Assessment Review can determine the market value of your property as it stood on July 1, 2023.

**Required:** Income and Expense Form must be submitted for an appeal. This should be submitted with your appeal application.

An appraisal may be submitted, but it must state the Kent County Board of Assessment Review as the Intended User and must represent market value as of July 1, 2023. If an appraisal is submitted, the appraiser must be available to testify in support of the appraisal.

Subject to the Board of Assessment Review's discretion, other relevant information concerning the property under appeal, such as photographs, surveys, construction cost data, comparable sales, etc., is required to be submitted at the time of filing of the petition.

***At the request of the petitioner-party***, the County must also provide the party with a copy of the property record card for the property under appeal, at least three calendar days prior to the hearing.

**SIGNATURE AND CERTIFICATION OF SERVICE (INITIAL\_\_\_\_\_)**

The signature of the petitioner is required on the petition. The certification of Service of the copies to the Kent County Board of Assessment Office (or to the property owner/representative in the case of a county appeal) must be filled out and signed by the person making petition.

**SETTLEMENTS/STIPULATIONS (INITIAL\_\_\_\_\_)**

A settlement agreed upon between the petitioner and respondent must be approved by the Kent County Board of Assessment Review and must reflect whether the Assessment Supervisor, Finance Director or applicable Assessor agree with the settlement. Proposed stipulations/settlements must be executed on forms available from the Kent County Board of Assessment Office. If the Board of Assessment Review approves the settlement, it will enter a judgement incorporating the settlement. If the Board of Assessment Review disapproves the settlement, the Board of Review will notify the parties of the denial and will schedule a hearing for the appeal.

Return original copy to:  
Kent County Board of Assessment  
555 Bay Rd.  
Dover DE 19901  
(302) 744-2401

Signature \_\_\_\_\_