PROPERTY ASSESSMENT APPEAL PROCEDURES

KENT COUNTY BOARD OF ASSESSMENT

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IMPORTANT DATES

Appeal Filing Deadline (Annual Appeals)	Last working day in January*
Supplemental/Quarterly Bills (3/4 year)	Sept 01
Appeal Filing Deadline	Last working day in November*
Supplemental/Quarterly Bills (1/2 year)	Dec 01
Appeal Filing Deadline	Last working day in February*
Supplemental/Quarterly Bills (1/4 year)	Mar 01
Appeal Filing Deadline	Last working day in May*

*Unless otherwise stated

**Reassessment Year and Following Year may have Deadline Changes

Appeal deadlines mentioned on the previous page are definite, unless otherwise stated.

Appeals by Mail:

If you choose to mail a written request, you may elect to complete an appeal form and mail it to the Kent County Board of Assessment at 555 Bay Road Dover DE 19901.

To preserve your right to appeal, your mailed appeal form ***MUST*** be in the Assessment Office no later than the deadlines listed on the previous page by 5:00 PM (unless otherwise noted). ***Postmark will NOT be accepted.***

Appeals in Person:

If you choose to submit your written request in person, please complete the appeal form in its entirety and bring it to the Kent County Board of Assessment at 555 Bay Road Dover DE 19901.

To preserve your right to appeal, the application ***MUST*** be in the Assessment Office no later than the deadlines listed on the previous page by 5:00 PM (unless otherwise noted).

After these dates, your right to appeal is lost for the upcoming billing cycle. Your next right to appeal is the following January (unless otherwise stated).

Appeal Stages

1. Informal Appeal (Assessment Office Determination)
   The assessor will review all documents that have been presented and decide as to whether a change in value is warranted.

   If the appellant and assessor agree upon a value, the appellant will be asked to sign a stipulation of value, agreed upon by the assessor and the appellant. This stipulation form will be forwarded to the next level of appeal for approval. The stipulated values can be voted on by single vote of consent agenda by the Board of Assessment Review and/or pulled from the consent agenda for discussion.

   If there cannot be an agreement of value between the appellant and assessor, the appeal will be forwarded to the next level of appeal. All taxpayers are urged to provide the assessor with information about his/her appeal prior to the formal hearing for the assessor to have an opportunity to respond and adjust values (if necessary) before the meeting, possibly resolving the appeal.

2. Formal Appeal (2 stages)
   Stage 1 Hearing Officer *(this stage is held primarily for reassessment years and the following year)*
   The Hearings Officers are trained individuals with knowledge of the local real estate market that are contracted to make unbiased decisions for recommendations to the Board of Assessment Review.

   All appeals turned into the assessment office by the determined deadline will be documented in the Valuation Software.

   All appeals/supporting documents provided by appellant/property record cards/aerials/etc. will be gathered and a packet will be created.

   The Hearing Officer will sit one on one with the appellant and review the information provided to them by the appellant and the County. A recommendation to the Board of Assessment Review, whether favorable, unfavorable or dismissal for lack of evidence, will be made.

   Stage 2 Board of Assessment Review (BOAR)
   The Board is comprised of seven (7) Kent County residents (appointed by their commissioner), who act as an impartial judge between the appellant and the Assessment Office. Their duty is to hear all the disputes presented by the appellant and decide on the evidence before them.

   The appellant will be notified by mail, in advance, of the date, time and location of the hearing.

   Retaining an attorney or other professional representative is not necessary, however a property owner can have a representative if it is desired. If a representative is desired, written authorization from the property owner, which details the professional capacity of the representative, and it must also disclose any personal interests the representative may have in the outcome of the appeal, including and contingency fee arrangements. If the representative is an attorney, any contingency fee does **not** have to be disclosed.

A decision may not be immediately made by the Board in the presence of the appellant, it will be up to their discretion. Either way, the appellant will be notified by mail of the Board's decision.

If the Board's decision is favorable to the appellant, the appeal is complete, and no other action is necessary.

3. Final Appeal (Superior Court)
   If the appellant is dissatisfied with the ruling of the Kent County Board of Assessment Review and wishes to pursue his/her appeal further, he/she must file an appeal with the Superior Court of Kent County within thirty (30) days of notification of the Board of Assessment Review's decision.

Exemptions

All property owners requesting an exemption of their property tax must complete and file with the Kent County Assessment Office an APPLICATION FOR EXEMPTION FROM PROPERTY TAXES. These requests will be forwarded directly to the Board of Assessment Review, unless it falls under one of the below mentioned entities:

Property Owned by Kent County
Property Owned by the United States
Property Owned by the State of Delaware

The above-mentioned entities are entitled to an exemption without Board approval; and shall be granted upon the deed being recorded at the Recorder of Deeds Office.

Acceptable Forms of Evidence

All information pertaining to market value should relate to the value as of the last revaluation date.

-Appraisals of the Property (as of date of value) January 1, 2022- June 30, 2023
-Comparable Sales of other like property (required for Residential Appeal) January 1 2021- June 30, 2023.
Comparable sales can be obtained by consulting with real estate professionals as well as "FREE websites", such as,
www.zillow.com www.realtor.com www.homes.com

-Active Listings – can be utilized as supporting evidence NOT direct evidence such as closed comparable sales.
-Photographs
-Statement of Income and Expenses (required for Income Producing Companies (Commercial/Appeal))

Inadmissible Evidence

Some facts are related to taxes but are unrelated to property value. To avoid obscuring the issue of assessed values, some data is inadmissible.

1. Previous assessed value, established as 1987 base year.
2. Assessed Values of properties that are not comparable.
3. The amount of the tax bill (While taxes are computed based on value, they are not evidence of value)
    a. Exemptions
    b. Abatements
4. Closed Sales which are not to be considered "arms-length". Examples of typical invalid sales are distressed properties, bank owned, sheriff sales, foreclosures, short sales, family transactions, court orders, change after sale.
5. Appraisals, without the appraiser present, will be inadmissible at the Hearings. (Stage 1 and Stage 2)
6. ***Estimated*** values from online search such as "Redfin, Zillow Zestimate, Homelight, Realtor.com, etc."

Dismissal of Appeals

1. Appeals that have already been appealed during the revaluation cycle will be dismissed unless evidence of change to the property or new evidence is presented.

2. An appeal will be denied if the property owner has been asked to present information by the Board or the Assessor (within reason) but fails to do so.

3. An appeal will be denied if a commercial/industrial property required to submit an Income and Expense Report fails to do so.

4. An Appeal will be dismissed if there is a delinquent balance due. (If taxes are paid, the appeal will be allowed – if paid by appeal deadline)

5. Appeal for prior years is not allowed and will therefore be dismissed.

Forms

All Forms can be found on the Kent County Website www.kentcountyde.gov or picked up at the Kent County Assessment Office 555 Bay Road Dover DE 19901