



# Property Tax Appeals

## The Taxpayers Right To Contest A Tax Bill

### EHTC State and Local Tax Services

#### INCOME & FRANCHISE TAX

- Tax Minimization Studies
- Business Structure Reviews
- Allocation and Apportionment Planning
- Combined, Consolidated, & Unitary Planning
- Nexus Studies
- Amended State Tax Returns from IRS Audits
- Single Business Tax Training

#### SALES & USE TAX

- Reverse Audits
- Compliance System Review
- Direct Pay & Compliance Agreements
- Exemption Certificate Documentation
- Industrial Processing / Manufacturing Exemption
- Utility Studies
- Nexus Studies
- Sales & Use Tax Training
- Transportation Company
- Procurement Company

#### PROPERTY (AD VOLEM) TAX

- Real Property Tax Reviews
- Personal Property Tax Reviews

#### TAX AUDIT & APPEALS

- Sales & Use Tax Audit Defense & Appeals
- Income & Franchise Tax Audit Defense & Appeals
- Property Tax Audit Defense & Appeals
- State and Local Tax Litigation Support
- Merger & Acquisition Due Diligence Reviews
- Voluntary Disclosure

#### BUSINESS INCENTIVE SERVICES

- Business Relocation & Expansion Services
- Tax Credits, Exemptions, & Abatements
- Grants, Financing, & Infrastructure Assistance

Property Tax Appeals are sometimes necessary when the company and the assessor cannot come to an agreement on the value of the property. The EHTC team of property tax professionals can assist the company in preparing an appeal.

The first step in the property tax appeal process is a meeting with company management to apprise them of the excess in assessed value as determined by the assessor over the market value. Management also needs to be apprised of the appeal process, the likelihood of success, and the cost.

The second step is a face-to-face meeting with the assessor. Before the meeting with the assessor a presentation needs to be prepared with documentation to demonstrate to the assessor that the property is over assessed. Hopefully a satisfactory adjustment will be made after this meeting; as this represents the quickest and most inexpensive part of the appeal process.

The third step is a presentation before an administrative appeal board. Usually this board is made up of citizens who hear the cases in an unbiased manner. The documentation can be presented at this hearing to support a lower valuation. Many cases are settled at this hearing, settlements are usually at a compromised amount.

The fourth step, if a settlement is not reached, is to file a petition with the appropriate court to hear property tax cases. The property tax professionals at EHTC can in most states file the petition and handle the appeal. Some states will require an attorney handle the petition and appeal. In other situations we may recommend that an attorney handle the appeal. In that event, the EHTC property tax professionals will provide the documentary evidence and work with the attorneys in preparing the case. We may be asked to testify as expert witnesses. At this stage in the appeal process, a licensed appraiser may be engaged.

Property tax appeals are a very long regulation intensive process that may take two years or more to complete. However, if successful, the property tax savings are not limited to only the year appealed, but also applicable to future years.