

**Summary of the Rules and Procedures on Appeals to
The Board of Assessment Review of New Castle County**

This is to acquaint you with the procedures followed by the Board of Assessment Review (the "Board") in annual and quarterly assessment appeals, so that you will better understand the manner in which your case will be handled.

The Board sits to hear appeals from the assessed values placed on real property in New Castle County. To file an appeal, you must present an original appeal form, to the Office of Finance, Division of Property Assessment ("Assessment") by the deadline established by law. **Your appeal form must be completed fully and you must timely submit all required documentation in accordance with the Board's rules, or the Board may deny your appeal without a hearing on the merits of your appeal.**

You will be notified by mail of the date, time, and place of your hearing. Hearings are generally held during the day and are usually held in the New Castle County Government Center, 87 Reads Way, New Castle, DE 19720.

Hearings are held before the Board, composed of eight members and a Chairperson, none of whom are New Castle County employees. If warranted, the Board may choose to hear cases in panels of at least three members; if it does so, the panel's recommendation will be presented to the full Board at a later meeting which you may attend but at which no further testimony or evidence will be received.

At the beginning of the hearing, the Chairperson of the Board will read into the record a statement identifying you, your property, and the amount of the assessment under appeal. The Chairperson will also advise all parties of any time limitations for the hearing.

After being sworn, you may present to the Board testimony or evidence to support your claim that your assessment should be reduced. To prevail, you must convince the Board that the fair market value of your property, as of the County's base date of July 1, 1983, is less than the amount of your assessment. To do this, you may present evidence of sales of comparable properties. The assessed values of other properties, or the taxes paid by other property owners, are not acceptable as competent evidence of overvaluation. Do not cite the assessed values of other properties in your appeal.

If you are an individual, you may present your case yourself or through an attorney. If you are an entity, you may present your case yourself or through an attorney, or employee, but not through a non-employee third-party. If you wish to discuss sales of comparable properties in your area to demonstrate your claim of overvaluation, you must state specific parcel numbers, owners' names, and exact addresses in your appeal form; you may not testify concerning properties that were not included in your appeal form. You may also present evidence through qualified witnesses, if they have been identified in your appeal form. Written information such as appraisal reports will be considered only if the report has been previously provided to Assessment and the Board and the person who prepared the document is present at the hearing and available for cross-examination. After you have completed your testimony and presented your evidence, the County's representative may cross-examine you on the evidence you presented. Then, the members of the Board may also ask you questions.

If you are appealing the assessment of residential property and you are not presenting the testimony of an appraiser, you and Assessment will each be limited to 15 minutes to present your evidence. Requests for additional time must be made to the Chairperson prior to the hearing and may be granted in the Chairperson's discretion.

You may request that Assessment disclose its witnesses and exhibits to you. Requests for the disclosure of exhibits must be made on the appeal form by checking the appropriate box. Any request for the disclosure of witnesses must be made not later than thirty (30) days before the first scheduled date of your appeal hearing.

Under State law, there is a presumption Assessment has correctly valued your property. **YOU HAVE THE BURDEN OF SHOWING THAT YOUR ASSESSMENT IS INCORRECT.** If you fail to meet that initial burden, then Assessment may refuse to present any evidence in support of its assessment. Assessment is required to justify its assessment only after you have presented competent evidence of substantial overvaluation.

After you have presented your evidence and met your initial burden of showing substantial overvaluation, Assessment's representative will be sworn and will present evidence in support of the assessment. After Assessment has presented its evidence, you may cross-examine Assessment's representative about their testimony. Thereafter, the Board may also question Assessment's representative.

You will be given a final opportunity to rebut Assessment's evidence. Should you offer any rebuttal evidence, Assessment will be allowed to cross-examine you on that evidence.

After both sides have fully presented their positions within the time limits established at the outset of the hearing, the Board will consider all the evidence submitted and, usually while you are still present, reach a decision. A member of the Board will make a motion and the Chairperson will then take a roll call vote on the motion. The Chairperson will announce the Board's decision to you. Following the hearing, you will be sent a written statement of the Board's ruling.

The Board's decision may be appealed to the Superior Court within thirty (30) days after written notice of the decision has been issued. Superior Court appeals are based on the record presented before the Board. Ordinarily, no new evidence or testimony can be presented. The Board's decision will be upheld on appeal unless the Court is convinced that the Board acted "contrary to law, fraudulently, arbitrarily or capriciously."

The same procedures apply in a quarterly or supplemental appeal. The only difference between an annual appeal and a supplemental appeal is the scope of the Board's review. In an annual appeal, you may challenge your entire assessment. In a supplemental appeal, you may challenge only the amount by which your assessment was increased during that quarter.

These procedures have been adopted to ensure the fairness of the appeal process. These instructions are merely a summary of State law applicable to assessment appeals and of the Rules of Procedure of the Board of Assessment Review of New Castle County. The Board's complete Rules are available for further review in the Assessment office and on the Board's website: <https://www.nccde.org/390/Board-of-Assessment-Review>.

If you have any questions about your appeal, please contact Assessment by telephone at 302-395-5520, or by email at BOARAppeals@newcastlede.gov. Assessment is located in the New Castle County Government Center, 87 Reads Way, New Castle, DE 19720.

Q11. WHAT DO YOU CONSIDER TO BE THE FAIR MARKET VALUE OF THE PROPERTY AS OF JULY 1, 1983?

\$ _____

Q12. ON WHAT BASIS DO YOU REACH THAT OPINION? Please select all that apply.

- Appraisal (person who did the appraisal must appear at the hearing and copies of the appraisal must be submitted prior to the hearing as provided in the rules).
- Comparable Sales or Market Approach (identify on comparable sales worksheet).
- Other (discuss in detail in Q13 below, or in an attachment).

Q13. EXPLAIN THE REASON FOR YOUR APPEAL AND YOUR CONCLUSION OF VALUE:

Q14. HAS YOUR PROPERTY'S ASSESSED VALUE BEEN ADJUSTED AS A RESULT OF AN APPEAL DECISION OR STIPULATION IN THE LAST 3 YEARS? Yes No

- o If yes, please include a copy of that decision or stipulation and identify any material changes to the property since that decision or stipulation. Material changes include major renovation or structural changes like the examples given in Question 9.

COMPARABLE SALES

Comparable sales must reasonably relate to value as of July 1, 1983. Unless included as part of an appraisal, any comparable sales you intend to discuss at the hearing (up to a maximum of six) must be listed in or attached to this form, or the Board will not consider them. You will **not** be permitted to testify or introduce evidence concerning comparable sales not set forth in this form. **The assessed value of other properties, or the taxes paid by other homeowners, is not acceptable as evidence of overvaluation. Do not cite the assessed values of other properties in your appeal.**

C1. Parcel Number _____ Owner _____

Address _____

Sales Price _____ Date _____

Lot Size/Land Area _____ Style of House _____

Number of: Bathrooms: _____ Bedrooms: _____ Fireplaces: _____

Finished Basement: _____ Finished Attic: _____ Central Air: _____

Porches and Additions _____

Describe Garage or Other Buildings _____

Additional Comments _____

C2. Parcel Number _____ Owner _____

Address _____

Sales Price _____ Date _____

Lot Size/Land Area _____ Style of House _____

Number of: Bathrooms: _____ Bedrooms: _____ Fireplaces: _____

Finished Basement: _____ Finished Attic: _____ Central Air: _____

Porches and Additions _____

Describe Garage or Other Buildings _____

Additional Comments _____

C3. Parcel Number _____ Owner _____

Address _____

Sales Price _____ Date _____

Lot Size/Land Area _____ Style of House _____

Number of: Bathrooms: _____ Bedrooms: _____ Fireplaces: _____

Finished Basement: _____ Finished Attic: _____ Central Air: _____

Porches and Additions _____

Describe Garage or Other Buildings _____

Additional Comments _____

Note: up to three additional comparable sales may be submitted as an attachment to your appeal form.

WITNESSES OR ATTORNEY

Identify any witness or attorney who will appear on your behalf at the hearing. If necessary, attach a list of additional witnesses.

Name

Firm or Company

Address

Telephone number

If this appeal will be supported by an appraisal, that appraisal has been prepared by an appraiser licensed or permitted to practice in the State of Delaware by the State Council on Real Estate Appraisers pursuant to 24 *Del. C.* §§ 4001 *et seq.*

I request that Assessment provide all exhibits and identify all witnesses it intends to present at any hearing on my appeal. I acknowledge that Assessment may charge me a reasonable fee for the cost of providing such documents.

OWNER CERTIFICATION

The undersigned represents and affirms that:

- (1) They have read the Board's Rules of Procedure available at <https://nccde.org/DocumentCenter/View/1063>;
- (2) They are the owner or an attorney authorized to represent the owner of the subject parcel;
- (3) All statements herein are true to the best of their knowledge and belief, and asks the Board of Assessment Review to reduce the assessed value of the subject parcel to \$_____

Signature of owner or agent¹ _____

Print name and title _____

Mailing address _____

Telephone Number Office _____ Mobile _____

E-mail Address _____

Date _____

¹ If this form is signed by someone other than the owner, a statement from the owner authorizing the representative to present this appeal and represent the interests of the owner herein must be attached to this form.